Agreeing a process to establish such a body, and promoting international cooperation in tax
matters, and tackling illicit financial flows must be addressed throughout the negotiating process;
from January until the conference itself. Moreover, financing for development leaders should
make provision for a ‘tax forum’ during the Addis Ababa conference to ensure the required action
is agreed.

- The UN model treaty addresses taxation of “services” as a specific element which is

introduce “patent boxes” themselves. Harmful tax competition has been on the
agenda of the OECD since 1997, with very limited progress. - Anti-abuse: The OECD is considering anti-abuse measures which build on the OECD
model tax treaty system (see above). This means that the inequities created by the
OECD model treaty system will also impact the BEPS solutions.