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*UN Handbook on Tax Base Protection for Developing Countries*—forthcoming in Summer 2015

*UN Practical Portfolios*—tools for developing countries needed to address selected problems of base erosion and profit shifting

*Capacity development activities for the African region, in cooperation with ATAF*

*New website for the UN Capacity Development Pro-*



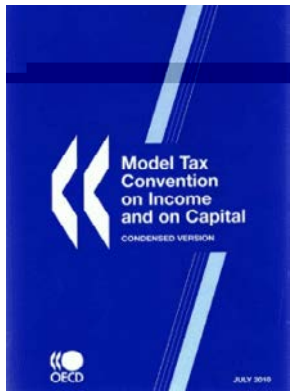


The UN Primer on Tax Treaties is a comprehensive guide to the negotiation and implementation of tax treaties. It covers the basic principles of tax treaties, the role of the United Nations in the process, and the specific provisions of the UN Model Tax Convention. The primer is designed to be a practical resource for tax officials and negotiators in both developed and developing countries.

### Negotiation of Tax Treatie

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The UN Model Tax Convention is a key instrument in the development of tax treaties. It provides a framework for the negotiation of tax treaties between developed and developing countries, ensuring that the interests of both are protected.

In the first week of June 2015, the UN Course will be delivered in Panama City, Panama for countries in Latin America and the Caribbean. This time the focus will be on taxation of income from services. In November 2015, the UN Course will be delivered for the first time in the African region, in cooperation with the African Tax Administration Forum (ATAF).

### UN Primer on Double Tax Treatie

The UN Primer on Double Tax Treaties (UN Primer on DTAs), published in 2010, is a comprehensive guide to the negotiation and implementation of double tax agreements. It covers the basic principles of double tax treaties, the role of the United Nations in the process, and the specific provisions of the UN Model Tax Convention. The primer is designed to be a practical resource for tax officials and negotiators in both developed and developing countries.

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## UN Practical Portfolio on Base-Eroding Payments

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\*The information on this page is for general information only. It is not intended to be used as a substitute for professional advice. For more information, please contact your local tax authority.

The UN TP Primer will be delivered during an event, organized in partnership with ATAF, with the participation of officials from African countries. It will be held in Lusaka, Zambia, on 17–18 June 2015, and be hosted by the Zambia Revenue Authority.

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## Tax Administration

M M E C



MEETUP: TAX TRANSACTION COSTS IN SMALL AND MEDIUM ENTERPRISES

MEETUP: TAX TRANSACTION COSTS IN SMALL AND MEDIUM ENTERPRISES