
**Committee of Experts on International
Cooperation in Tax Matters
Fourteenth session**

New York, 3-6 April 2017

Agenda item 3(a)(i)

**Changes to the UN Model Double Taxation Convention Dealing with
the Operation of Ships and Aircraft in International Traffic**

*Paragraph 2 of Article 8 (alternative A) and
paragraph 3 of Article 8 (alternative B)*

