

Dear all,

I don't have a PDF copy of the 2017 updated OECD MC and Commentaries, but please find a link to the document on the OECD website (you should focus on pages 37-38 and 298 to 301 – it will be art. 13.4 OECD MC and Commentary thereto that we will be addressing):

https://read.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017_mtc_cond-2017-en#page303

Regarding the OECD MLI, please find the attached PDF copies of the MLI itself and of its explanatory statement. You should focus on art. 9 of the MLI (pages 15-16) and its respective explanatory statement (pages 32 to 35).

Kind regards,

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