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

Fourteenth session

New York, 3-6 April 2017

Agenda item 3(a)

Issues related to the updating of the United Nations Model Double Taxation Convention between
Developed and Developing Countries

Proposed Modifications to Article 12 (6)

Proposed changes to Article 12A

6. For the purposes of this Article, fees for technical services shall be deemed not to arise in a Contracting State if the payer is a resident of that State and carries on business in the other Contracting State ~~or a third State~~ through a permanent establishment situated in that other State ~~or a third State~~ or performs independent personal services through a fixed base situated in that other State ~~or a third State~~ and such fees are borne by that permanent establishment or fixed base.