

United Nations

E/C.18/2017/INF/3



Economic and Social Council

Distr.: General

13 February 2017

English only

Committee of Experts on International Cooperation

in Tax Matters

Fourteenth session

New York, 3-6 April 2017

**Summary of expected modifications to the United Nations
Model Double Taxation Convention between Developed and
Developing Countries and commentaries for the 2017
update: articles 23 and 26 and various changes related to
consequential base erosion and profit shifting**