



**United
Nations**

Workshop on Intermediate /Advanced Tax Treaty Topics: Royalties



15 December 2022
Virtual

The United Nations will present a virtual capacity-building workshop on Issues Arising Under Article 12 of the UN Model Double Taxation Convention between Developed and Developing Countries. The workshop is part of a series of events planned by the United Nations on topics not covered in-depth during introductory tax treaty courses but relevant to government officials from developing countries involved in the negotiation or administration of tax treaties. Presenters will

introduce a set of case studies addressing issues in the negotiation and interpretation of Article 12, which will be discussed in plenary sessions and breakout groups. Discussions will allow tax officials to express their views based on their experiences in dealing with such issues in their own countries and to test those against their peers' views as part of developing a community of practice.



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