

United Nations

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### **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 1, 5 and 8, and one general change**

**Note by the Secretariat**