

FOREWORD

This is the tenth edition of the condensed version of the publication entitled *Model Tax Convention on Income and on Capital*, first published in 1992 and periodically updated since then.

This condensed version includes the text of the Model Tax Convention as it read on 21 November 2017 after the adoption of the tenth update by the Council of the OECD. Historical notes included in Volume I of the full version and the background reports that are included in Volume II of the full version have not been reproduced in this version.