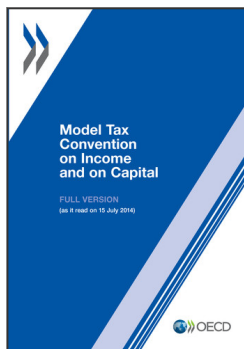


FOREWORD

This full version of the OECD Model Tax Convention contains the full text of the *Model Tax Convention on Income and on Capital* as it read on 15 July 2014, including the Articles, the Commentaries, the non-OECD economies' positions, the Recommendation of the OECD Council, the historical notes, the detailed list of conventions between OECD member countries and the full text of a number of background reports adopted after 1977. New editions of this book will be published regularly to reflect updates.

The Model Tax Convention of July 2014 is also available as a web book and in a condensed format. The web book version includes the text of the full version and features such as extensive internal linking, making it easy to link from an Article to its Commentary; fast searching capabilities; the ability for the user to attach notes to specific areas of text and cut and paste capabilities. The ninth edition of the condensed version, published in September 2014, includes only the Articles, the Commentaries, the non-OECD economies' positions and the Recommendation of the OECD Council.



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