

## **POSITIONS ON ARTICLE 21 (OTHER INCOME) AND ITS COMMENTARY**

### **Position on the Article**

1. *Albania, Argentina, Azerbaijan, Belarus, Brazil, Colombia, Gabon, India, Indonesia, Ivory Coast, Malaysia, Morocco, Russia, Serbia, Singapore South Africa, Thailand and Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.

*(Amended on 15 July 2014; see HISTORY)*

### **HISTORY**

**Paragraph 1:** Amended on 15 July 2014, by changing the list of countries indicating the position by adding Azerbaijan, Colombia and Singapore and deleting Bulgaria, by the Report entitled “The 2014 Update to the Model Tax Convention”, adopted by the Council of the OECD on 15 July 2014. After 22 July 2010 and until 15 July 2014, paragraph 1 read as follows:

“1. *Albania, Argentina, Belarus, Brazil, Bulgaria, Gabon, India, Indonesia, Ivory Coast, Malaysia, Morocco, Russia, Serbia, South Africa, Thailand and Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country”

Paragraph 1 was previously amended on 22 July 2010, by changing the list of countries indicating the position by adding Indonesia and deleting Chile and Slovenia, by the report entitled “The 2010 Update to the Model Tax Convention”, adopted by the OECD Council on 22 July 2010. After 17 July 2008 and until 22 July 2010, paragraph 1 read as follows:

“1. *Albania, Argentina, Belarus, Brazil, Bulgaria, Chile, Gabon, India, Ivory Coast, Malaysia, Morocco, Russia, Serbia, Slovenia, South Africa, Thailand and Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.”

Paragraph 1 was previously amended on 17 July 2008, by changing the list of countries indicating the position by adding Chile and India, deleting Latvia and Lithuania and replacing Serbia and Montenegro with Serbia, by the report entitled “The 2008 Update to the Model Tax Convention”, adopted by the OECD Council on 17 July 2008. After 15 July 2005 and until 17 July 2008, paragraph 1 read as follows:

“1. *Albania, Argentina, Belarus, Brazil, Bulgaria, Gabon, Ivory Coast, Latvia, Lithuania, Malaysia, Morocco, Russia, Serbia and Montenegro, Slovenia, South Africa, Thailand and Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.”

Paragraph 1 was previously amended on 15 July 2005, by changing the list of countries indicating the position by adding Serbia and Montenegro and deleting Estonia and Romania, by the report entitled “The 2005 Update to the Model Tax Convention”, adopted by the OECD Council on 15 July 2005. After 28 January 2003 and until 15 July 2005, paragraph 1 read as follows:

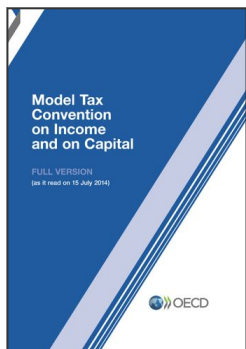
“1. *Albania, Argentina, Belarus, Brazil, Bulgaria, Estonia, Gabon, Ivory Coast, Latvia, Lithuania, Malaysia, Morocco, Romania, Russia, Slovenia, South Africa, Thailand and*

*Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.”

Paragraph 1 was previously amended on 28 January 2003, by adding Albania, Bulgaria, Gabon, Ivory Coast, Morocco and Slovenia to the list of countries indicating the position, by the report entitled “The 2002 Update to the Model Tax Convention”, adopted by the OECD Council on 28 January 2003. After 23 October 1997 and until 28 January 2003, paragraph 1 read as follows:

“1. *Argentina, Belarus, Brazil, Estonia, Latvia, Lithuania, Malaysia, Romania, Russia, South Africa, Thailand* and *Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.”

Paragraph 1 was included when this section was added in 1997 by the report entitled “The 1997 Update to the Model Tax Convention”, adopted by the OECD Council on 23 October 1997.



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