

POSITIONS ON ARTICLE 29 (TERRITORIAL EXTENSION) AND ITS COMMENTARY

Position on the Article

1. *Indonesia, Malaysia, the People's Republic of China, Singapore and Thailand* reserve their position on this Article.

(Amended on 15 July 2014; see HISTORY)

HISTORY

Title: Redesignated by the report entitled "The 2002 Update to the Model Tax Convention", adopted by the OECD Council on 28 January 2003. The title, which was included in this section when it was added in 1997, previously read as follows:

"POSITIONS ON ARTICLE 28 (TERRITORIAL EXTENSION) AND ITS COMMENTARY"

Paragraph 1: Amended on 15 July 2014, by adding Malaysia and Singapore to the list of countries indicating the position, 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. *Indonesia, the People's Republic of China and Thailand* reserve their position on this Article."

Paragraph 1 was previously amended on 22 July 2010, by adding Indonesia as a country indicating the position, 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. *The People's Republic of China and Thailand* reserve their position on this Article."

Paragraph 1 was previously amended on 17 July 2008, by replacing "China" with "the People's Republic of China", by the report entitled "The 2008 Update to the Model Tax Convention", adopted by the OECD Council on 17 July 2008. After 28 January 2003 and until 17 July 2008, paragraph 1 read as follows:

"1. *China and Thailand* reserve their position on this Article."

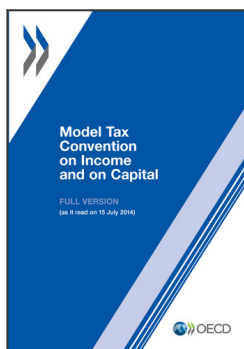
Paragraph 1 as it read after 28 January 2003 corresponded to the position on paragraph 28. Paragraph 1 of the positions on Article 28 was redesignated paragraph 1 of the positions on Article 29 by the report entitled "The 2002 Update to the Model Tax Convention", adopted by the OECD Council on 28 January 2003.

Paragraph 1 of the positions on Article 28, as it read before 28 January 2003, 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.

PREVIOUS REPORTS RELATED TO THE MODEL TAX CONVENTION

This section reproduces a number of reports that were adopted after the publication of the 1977 Model Double Taxation Convention on Income and on Capital and that have resulted in changes to the text of the Articles of the Model Tax Convention or the Commentary thereon.

Whilst these reports provide a useful background to the Articles and the Commentary, it should be noted that, unlike these, they are not periodically updated and may therefore no longer reflect the views of the Committee on Fiscal Affairs.



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