

**POSITIONS ON ARTICLE 9
(ASSOCIATED ENTERPRISES)
AND ITS COMMENTARY**

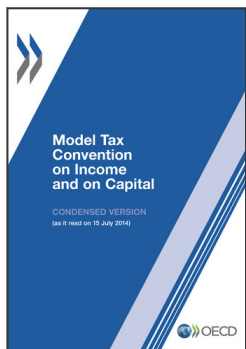
Positions on the Article

1. *Brazil, Thailand and Vietnam* reserve the right not to insert paragraph 2 in their conventions.
2. *Bulgaria, Lithuania, Russia and South Africa* reserve the right to replace “shall” by “may” in the first sentence of paragraph 2 in their conventions.
3. *Azerbaijan, Malaysia and Serbia* reserve the right to specify in paragraph 2 that a correlative adjustment will be made if the adjustment is considered to be justified.
4. *Ivory Coast, Morocco and Tunisia* reserve the right not to insert paragraph 2 in their conventions unless the commitment to make an adjustment does not apply in the case of fraud, wilful default or neglect. In such a case Tunisia reserves the right to limit the adjustment to periods not covered by its internal statute of limitation.
5. *Russia* reserves the right not to insert paragraph 2 in its conventions but is prepared in the course of negotiations to accept this paragraph based on the understanding that the other Contracting State is only obliged to make an adjustment to the amount of tax to the extent that it agrees, unilaterally or in a mutual agreement procedure, with the adjustment of profits by the first-mentioned State.
6. *Argentina* reserves its right to insert a provision according to which any appropriate adjustment to the amount of the tax charged therein on those profits shall be implemented only within the time limits, or other procedural limitations, provided for in its domestic laws, and that the commitment to make an adjustment does not apply in the case of fraud, wilful default or neglect.

**POSITIONS ON ARTICLE 10
(DIVIDENDS)
AND ITS COMMENTARY**

Positions on the Article

1. *Thailand* reserves the right to apply a 10 per cent rate of tax at source in the case referred to in subparagraph *a*).
2. [Deleted]
3. *Bulgaria, India, Latvia, Lithuania, Malaysia, Russia, Serbia and Singapore* reserve the right not to include the requirement for the competent authorities to settle by mutual agreement the mode of application of paragraph 2.
 - 3.1 *Azerbaijan* reserves the right not to include in its bilateral conventions the sentence stating that the competent authorities shall settle the mode of application of



From:

Model Tax Convention on Income and on Capital: Condensed Version 2014

Access the complete publication at:

https://doi.org/10.1787/mtc_cond-2014-en

Please cite this chapter as:

OECD (2014), "Positions on article 9: (associated enterprises) and its commentary", in *Model Tax Convention on Income and on Capital: Condensed Version 2014*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/mtc_cond-2014-74-en

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