Tax Analysts’ Worldwide Tax Treaties
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Overview of Worldwide Tax Treaties

Worldwide Tax Treaties is a collection of over 12,000 tax-related treaties, treaty news and analysis, documents to help interpret treaties, and tools to extract key information from treaties. Subscribers receive a weekly treaties news e-mail on Monday mornings.

Worldwide Tax Treaties is a self-contained resource, but it can be enhanced by adding a subscription to Tax Analysts' Worldwide Tax Daily or Tax Notes International, a weekly journal.

What Do You Want to Do?

• Create a custom alert
• Opt in / opt out of treaties news emails
• Find an in-force, income tax treaty
• Browse other types of tax treaties

• See dividend, interest, and royalty rates
• Compare two treaties
• Learn about a country's tax system
Features of Worldwide Tax Treaties

Special features of this collection include linking among treaties and prior and subsequent agreements, as well as editorial notes.

Linking

Associated documents are linked, allowing for easy navigation. A researcher can fluidly move from the original treaty to subsequent protocols or competent authority agreements and back again.

The original treaty or convention features a link to any documents amending (1) it.

Related Documents (2) (news articles analysis, and court opinions on the treaty) are also linked.

Editorial Notes

Clear editors’ notes (3) on the original convention explain changes made by subsequent documents.
Create a Custom Alert

Each Monday morning Tax Analysts will send you an e-mail with the treaty-related news from the previous week (see Treaties News Emails). In addition to that message, you can create alerts to receive new materials on topics of interest to you, either daily or weekly.

To create an alert, you need to first run a search.

Start With a Search to Create an Alert

To start a search, enter your search terms in the Quick Search (1) box.

A space between terms is searched as "and". Put quotes around phrases.

Once your search has run, click on the blue Save Search button (2).

A dialog box will open. You can name the search (3) and indicate how often (4) you want new material sent to you.

Click Save and Continue (5) to set the alert.
If you want to modify or cancel your alert, go to Manage E-mail Subscriptions (1) under My Tax Notes. You’ll see your new alert in the lower part of the screen, under Saved Search E-mails (2). You can then select the frequency (3) you will receive your emails: daily, weekly or no alert.

Treaties News Emails

Subscribers automatically receive a treaty news e-mail each Monday morning. To opt out of the news e-mail, or to check your other subscriptions, use the drop-down under My Tax Notes to select Manage Email Subscriptions. Uncheck the box (4) if you want to discontinue receiving emails. When finished, click on the Save Subscriptions (5) button.
Integrated Treaties

Integrated treaties incorporate all changes made to the original instrument by amending protocols, competent authority agreements, exchanges of notes, or similar agreements. These treaties include “as Amended” in the title.

Here’s a partial list of tax agreements Australia has entered into, with integrated treaties (“as Amended”) (1).
“As Amended” agreements feature links to the original agreement and the subsequent amending protocols, exchanges of notes, and similar agreements.

Related Developments Integrated Into Treaties
Documents that relate to treaties are often included in the gray treaty summary box, under Related Developments (2).
Quick Treaty Locator

The Quick Treaty Locator (1) yields the current, in-force income tax treaties – either for one country, or for a pair of countries.

To see all in-force income tax treaties for one country only, enter that country name in the Partner 1 field, and then click Locate (2).

Browsing Treaties

The Browse Treaties By tool (3) lets you generate a result set of treaties, starting with either “All,” or narrowing by treaty status (pending, in-force, terminated, etc.).

Under Tools and Comparisons, the Browse Treaties option (4) will bring all the treaties up on your screen and allow you to filter them by Treaty Partner, Treaty Type, or Signing Date.
Treaty types include:

- Income tax treaties
- Estate and Gift Tax Treaties
- Transportation Treaties
- Model Treaties
- Administrative Assistance Treaties
- Social Security Agreements
- Defense Treaties

Treaty Classification

In-Force Treaties
This filter yields treaties currently in force. The treaties may have been amended; those treaties are captioned “as Amended” and will incorporate the revisions from the protocols and other agreements.

Pending Treaties
This filter yields signed treaties, protocols, and other similar agreements that haven't entered into force. (The process for bringing the treaty into force – in one or both of the contracting states – is still in progress.)

Terminated Treaties
This filter yields treaties, protocols, and other similar agreements that were previously in force but have since been terminated.

Unperfected Treaties
This view yields signed treaties, protocols, and other similar agreements that will not enter into force. The process for bringing the treaty into force has been abandoned.

Searching Treaties

Quick Search
You can use the Quick Search box at the left to search the treaties platform. All documents in the platform – not just the treaties, but other primary source materials as well as news and analysis – are searched.

A space between words is searched as “and.” The asterisk is a root expander (1).

Note you can search the full text or the title only (2).
Tools and Comparisons
Quick Reference Rate Tables

The Quick Reference Rate Tables (1) allows you to generate tables of withholding tax rates for dividends, interest, and royalties under in-force income tax treaties. The data in the tables link to the treaty provisions establishing the rates.

Below is an excerpt from the table for the United Kingdom table (2).
Compare Rates

The Compare Rates tool (1) allows a researcher to build a chart of withholding rates for dividends, interest, and royalties for any set of treaty partners.

Begin building the chart by entering treaty partners in the Partner 1 and Partner 2 fields (2), and then selecting Add (3). Repeat until you've entered all the treaty partner pairs, then click Compare (4) to generate your chart.

In this example, the researcher is comparing rates that Canada has negotiated with various treaty partners.
The tool will work with any pair of partners, however. The researcher could select any country as Partner 1 and any other country as Partner 2.

The example below (1) shows the results of Canada compared to both the United States and the United Kingdom.

**Compare Treaty Articles**

The Compare Treaty Articles tool (2) allows the researcher to extract a treaty article from one current, in-force income treaty and run a side-by-side comparison with the comparable article from a different treaty, or with the article in the OECD Model Income Tax Convention.
First, determine the article you want to examine, and select it using the dropdown list under Treaty Article (1).

Next, use the dropdowns at PARTNER 1 and PARTNER 2 (2) to indicate the treaty partners for your first treaty. When you've entered the partners, click Search (3).

The name of the in-force treaty (4) between these two partners will appear. Please click the radio button (5) at the left of the treaty name.

Using the same steps as previously, search for your second comparison treaty (6). Please check that pop-up blockers are disabled, and click Compare (7).
The screen will refresh and the two treaty articles will appear side-by-side.

If you’d like to use one of the OECD Model Treaties in your comparison, please enter OECD as both (1) Partner 1 and Partner 2. Click Search (2).

You must select either the 2010 or 2014 Model Income and Capital Tax Convention (3). Please check that pop-up blockers are disabled, and click Compare (4).
Compare Treaties

With the Compare Treaties tool (1) the researcher can see a side-by-side comparison of any two income tax treaties.

After entering the first treaty pair (2), click Search (3).

The screen will refresh and you'll be asked to select the first instrument you want for the comparison (4).

Click the radio button (5) at the left of the treaty you wish to use.

To see a treaty that incorporates all in-force amendments the parties have made since entering into the original treaty, select the instrument captioned “As Amended” (6). See Integrated Treaties.

Repeat the previous steps for the second pair of treaty partners, and select an instrument (7).

Then click Compare (8).
The two treaties you selected will appear side-by-side on the screen.
Treaties Interpretation Tools

Tax Analysts has been gathering and archiving primary source documents in tax since our founding in 1972. We’ve integrated some categories of these into our treaties platform to help you in your interpretation of treaty provisions.

Note that in some instances (e.g., U.S. court cases), the materials go back further in time. U.S. court opinions and legislative history documents go back to the 1930’s.

You can access these materials with links under the Models & Documents (1) and News & Analysis (2) headings at the bottom left.
Model Conventions

To put treaty provisions in context, it may be helpful to refer to a model treaty. The Worldwide Tax Treaties collection includes OECD model treaties, U.N. model treaties, and the U.S. Model Tax Conventions on Income.

The commentaries to the OECD Model treaties are also available for further clarification of, and background on, treaty provisions.

Model Conventions are found on the left column under Models & Documents (1).

A Note on Model Conventions

The following are included for your research convenience:

• **OECD model** (2) conventions and commentaries going back to 1963, updates and discussion drafts
  
  You can compare the OECD’s model income tax convention (or its individual articles) against other income tax treaties using the Compare Treaties / Compare Treaty Articles tools

• **U.N. model** (3) double taxation conventions between developed and developing countries

• **U.S. model** (4) tax conventions on income and Treasury technical explanations
Depending on the model you select, a number of filters (1) will help you refine your search. The results of your search will appear below (2).

Note the Commentaries are found in the filter by Document Part (3).

**Administrative Documents**

Government-issued documents — including explanatory memoranda, enacting legislation, and news releases — are found here.

The documents are organized both by Document Type (4) and Country (5).

When using By Country as your filter, you will need to enter countries into both the Partner 1 and Partner 2 fields (6).

All U.S. IRS documents pertaining to treaties are included here.
Court Cases

A comprehensive collection of treaty-related court cases is available for U.S. and federal courts, the U.S. Court of Claims, and the U.S. Tax Court.

Likewise, comprehensive collections of these cases for Australia, Canada, and the United Kingdom are also available.

Some treaty-related cases are available from the European Union, and from these countries:

- Cayman Islands
- Columbia
- Germany
- India
- Jersey
- Netherlands
- New Zealand
- Norway
- Philippines
- South Africa
- Sweden
- Switzerland
- Germany
- New Zealand
- Norway
- Philippines
- South Africa
- Sweden
- Switzerland
- India

A quick way to retrieve a known U.S. case is to enter the party name in the Quick Search box (1), and use the dropdown to select “Search Title Only (2).”
Interpreting Treaties to Which the U.S. is a Party

The U.S. Legislative History link (1) will allow you to retrieve documents sorted either by document type or by treaty partner.

The Treasury Department Technical Explanation is considered the official guide to a U.S. tax treaty. Other sources include the reports of the U.S. Senate Foreign Relations Committee and the Joint Committee on Taxation's explanations.

Using the Filter By field (2) select Document Type or Treaty Partner.

Next pick one of the items under Select Type (3).

Then Select the country you want under Select Partner Country (4).

The treaties will appear in the section below the filters (5).

Click on the treaty doc number (6) in the gray box.
You can quickly see the legislative history of a treaty by clicking on the U.S. Legislative History (1) link in the gray box above a treaty.

The screen will refresh with a list of the legislative history documents. The blue document numbers (2) are links to the documents.
Experts’ Analysis

The Worldwide Tax Treaties platform offers in-country experts’ perspectives – both on the tax systems in over 150 counties, and on particular treaties.

To access these, use the links in the left margin for Worldwide Tax Summaries (1) or Commentary (2).

Worldwide Tax Summaries

PwC experts provide these summaries. Click through the country name link (3) to reach the country’s page.
Once you've arrived at a country's page, use the dropdown at the right to select a topic (1).

Below the Tax Summaries on the right margin, note the Quick Charts (2).
Commentary

Since 1989, tax professionals around the world have been sharing their expertise through *Tax Notes International*. Their analysis and commentary has been integrated into the *Worldwide Tax Treaties* platform through the Commentary link (1).

You can begin your search with **country (jurisdiction)** (2), **date** (3), or **author** (4).

The screen will refresh with links to the **articles in blue** (5).

For Help, or to Give Feedback

Please contact us at:
customer.service@taxanalysts.org