Action 6
Prevent treaty abuse

Potential policy change

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Considerations
**Action 6**
Prevent treaty abuse

**Potential policy change**

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- Develop model treaty provisions and recommendations regarding the design of domestic rules.
- It will identify tax policy considerations that countries should consider before entering into a tax treaty with another country.
- Work will be done to clarify that treaties are not intended to be used to generate double non-taxation.
- Co-ordinated with the work on Hybrid mismatch ▶ (2).