

Action 6

Prevent treaty abuse

Potential policy change

The Action Plan will look at developing model treaty provisions and recommendations regarding the design of domestic rules to prevent the granting of treaty benefits in inappropriate circumstances.

Considerations



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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).

