

## TABLE OF CONTENTS

### *Part I*

#### **RECENT DEVELOPMENTS IN INTERNATIONAL TAX POLICIES**

Current Issues in International Tax Policy <i>Jacques Sasseville</i> .....	9
The Experience of Mexico <i>Eduardo Revilla</i> .....	15
International Tax Developments and Double Taxation Agreements in Australia <i>Bob Jones</i> .....	19
Tax Policies on Foreign Direct Investment: The Chinese Taipei Perspective <i>Sheng-Ford Chang</i> .....	27

### *Part II*

#### **RECENT CHANGES IN THE OECD MODEL TAX CONVENTION AND THE IMPACT ON DYNAMIC NON-MEMBER ECONOMIES**

Changes to the OECD Model Tax Convention and its Commentaries Since 1977 <i>Tom Fuller</i> .....	35
The Main Differences Between the OECD and the United Nations' Model Conventions <i>Jeffrey Owens</i> .....	49
Tax Treaty Policy of Dynamic Non-Member Economies <i>Richard Vann</i> .....	57
Comments on the Changes Made to the OECD Model: The Argentine Position <i>Antonio Figueroa</i> .....	89
The Impact of Recent Changes in the OECD Model Tax Convention: Experience in Thailand <i>Pichart Gesaruang</i> .....	97

*Part III*

**THE APPLICATION AND INTERPRETATION OF TAX TREATIES**

The Experience of Malaysia	
<i>Mohd. Zaid Bin Ismail</i> .....	107
The Korean Perspective	
<i>Seri Yoon</i> .....	117
The Experience of Spain	
<i>José Ramón Fernández Pérez</i> .....	121

*Part IV*

**EXCHANGE OF INFORMATION AND MUTUAL AGREEMENT PROCEDURES**

Exchange of Information and Counteracting International Tax Avoidance and Evasion	
<i>OECD Secretariat</i> .....	129
The Experience of Brazil	
<i>Carlos dos Santos Almeida</i> .....	173
The Experience of Germany	
<i>Helmut Krabbe</i> .....	181
The Experience of Singapore	
<i>Chong Swee Ying</i> .....	187

*Part V*

**SUMMARY**

Policy Dialogue With Dynamic Non-Member Economies: Informal Summary of the Proceedings	
<i>Richard Vann</i> .....	195
<i>Annex</i> -- List of Participants .....	213