

Other Decisions

2025/316

Proposed fast-track instruments to provide for the streamlined amendment of bilateral double taxation treaties

19 (h)

10 Jun 2025

Plenary meeting

23rd plenary meeting

Committee of Experts on International Cooperation in Tax Matters

At its 23rd plenary meeting, on 10 June 2025, the Economic and Social Council:

(a) Noted the document entitled “Fast-track instrument to provide for the streamlined amendment of bilateral double taxation treaties” as finalized by the Committee of Experts (E/C.18/2025/2);

(b) Invited Member States that wish to facilitate the implementation, in existing bilateral treaties, of specific provisions of the United Nations Model Double Taxation Convention between Developed and Developing Countries, to take the document forward with a view to the adoption of a multilateral instrument based on that document.

Ref: E/2025/45, chapter I, section B.

The final edited text of this decision will be contained in the official records of the Council for 2025 (E/2025/99 (Supplement No. 1)) after editorial review.