



Secretariat

CORRIGENDUM

Ref.: Sales No. E.80.XVI.3  
(ST/ESA/102)

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New York

UNITED NATIONS MODEL DOUBLE TAXATION CONVENTION  
BETWEEN DEVELOPED AND DEVELOPING COUNTRIES

Corrigendum

Article 9, paragraph 1, should read

1. Where:

(a) An enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

(b) The same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.