



Committee of Experts on International Cooperation in Tax Matters

Twenty-sixth session, New York, 27-30 March 2023

CRP 13 - The inclusion of software in the definition of royalties

Interventions by the South Centre

- Paragraph 19 (bold letters) of the Commentary - South Centre suggests that the words “for the purposes of using it” at the end of subparagraph (c) may be deleted, so as to expand the scope of the provision to software distributors.
- South Centre recommends that the revised paragraph 3 of Article 12 proposed in paragraph 4 of the CRP may be incorporated in the UN Model DTC at the earliest so as to subsequently speedily implement it through the UN Multilateral Instrument under contemplation.