How Often Do OECD Member Countries Update Their Tax Treaties?

In this article, the authors report on the findings and the implications of their study on the time taken by the (founding) OECD member countries to update their treaty networks and align such networks with the (most recent version of the) OECD Model.

1. Introduction

For the purposes of this article, the authors have analysed the time between the conclusion of (bilateral) tax treaties and their amendment or termination or the conclusion of a subsequent new tax treaty. In this context, the authors discuss their findings, which illustrate the necessity for multilateral solutions, such as the OECD’s “Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting” (the “Multilateral Instrument” or MLI), to effectively and efficiently implement changes to the OECD Model in relation to the treaty networks of countries. In doing so, they first set out the background and the literature regarding OECD Model updates (see section 2). Subsequently, they explain their data-driven research methodology (see section 3), present their results (see section 4), and draw some interim conclusions from these results (see section 5). The article then discusses the limits of the analysis (see section 6) and closes with a summary of the main findings (see section 7).

2. Background to OECD Model Updates and Tax Treaties

Since the publication of the OECD Model (1992), the OECD Model has been subject to an ongoing revision process. This position is illustrated by the circumstance that the first two updates of the OECD Draft (1963), i.e. the OECD Model (1977) and the OECD Model (1992), each took almost 15 years to be published, whereas the updates following the latter have taken, on average, 2.5 years to be published. This reduction in time between updates can be explained by the OECD’s Committee on Fiscal Affairs (CFA) adopting the concept of an “ambulatory Model Convention” in 1991. By employing this concept, the OECD Model would be subject to more timely updates and amendments instead of only publishing such updates and amendments as part of a complete revision of the OECD Model. The concept of an ambulatory OECD Model allows the OECD to ensure that its model addresses “the new tax issues that arise in connection with the evolution of the global economy”. The tax issues that are addressed may arise as a result of the negotiation and practical application of the tax treaties based on the OECD Model, the changes in the tax systems of OECD member countries, the increase in international fiscal relations, and the development of new sectors and forms of international business.

While the OECD Model, as an ambulatory model tax treaty, may have developed into an up-to-date reflection of the views of the OECD member countries, the effectiveness of this development, ultimately, depends on the implementation in the treaty networks of contracting

4. OECD Draft Convention on Income and on Capital (30 July 1963), Treaties & Models IBFD.
5. OECD Model Tax Convention on Income and on Capital (1 Apr. 1977), Treaties & Models IBFD.
6. The author’s dataset is available at DANS – The Netherlands Institute for Permanent Access to Digital Research Resources. How often do OECD Member Countries Update their Tax Treaties, available at https://doi.org/10.17026/dans-xvf-3pfa (accessed 9 June 2021), see tab “Average time between OECD Model.”
8. Id. Sec. for example OECD Draft Case Study on Direct Taxation – Coordination of Bilateral Tax Treaties, GOV/RPC(2012/8/ANN4 p. 9, para. 31 (OECD 2012), where it is noted that, for the updates between 1994 and 2010, each of these updates dealt with a number of new or previously unresolved questions. The authors acknowledge that the OECD has also made use of updates to (most recently) OECD Model Tax Convention on Income and on Capital: Commentaries (21 Nov. 2017), Treaties & Models IBFD for the purposes of this article. After 1992, the updates were in 1994, 1995, 1997, 2000, 2002, 2005, 2008, 2010, 2014 and 2017. In this respect, see Introduction, paragraph 11.2 to the OECD Model (2017).
states. The OECD Model is not binding11 and there is no
general legally binding instrument that ensures the imple-
m entation of its updates immediately after an update has
been published. Consequently, updates are implemented
into treaty networks only if the contracting states to a tax
treaty agree to update that tax, either by means of the con-
clusion of a new tax treaty, an amendment of an existing
tax treaty or an instrument aimed at implementing the rel-
levant OECD Model update in a way that would be similar
to the way in which the MLI has implemented some of the
outcomes of the OECD/G20 Base Erosion and Profit
Shifting (BEPS) Action Plan. Accordingly, the effective-
ness of OECD Model updates, in the sense of timely imple-
mentation, essentially depends on the willingness of the
contracting states to conclude – or amend – a tax treaty
following an update to the OECD Model as well as their
willingness, when concluding or amending a tax treaty, to
follow the (new) OECD Model.12 With regard to tax trea-
ties that exist at the time the OECD Model is updated, in
the 1997 Recommendation, the OECD Council invited
the OECD member countries "to revise those of the exist-
ing conventions that may no longer reflect present-day
needs".13 However, there is no (legal) obligation for the
OECD member countries to implement directly an update
of the OECD Model into their tax treaties.

There appears to be a notable willingness among the
OECD member countries to update the OECD Model
regularly, as evidenced by the regular changes made to
the OECD Model (1992) onwards. However, the will-
genesis to subsequently implement such updates in their tax
treaties does not seem to be so strong. With regard to the
implementation of changes to the OECD Model into tax
treaties, Owens (2006), for example, notes that "it could
take [...] five to fifteen years to get the agreed changes into
the network of bilateral tax treaties".14 The lack of im-
mediate effect of OECD Model updates is also recognized by
the OECD. In its Final Report on Action 15, it is recog-
nized that a "substantial amount of time and resources
is required to introduce OECD Model changes into most
tax treaties.15 Taking into consideration the indication
provided by Owens, it can be concluded rightly – as the
OECD does in this report – that "the current network is
not well-synchronized with the model tax conventions".16

There appears to be general consensus that the current
tax treaty network is not well-synchronized with the (most
recently updated version of the) OECD Model. Neverthe-
less, research on the "time gap" between OECD
Model updates and tax treaty revisions, or the extent to
which the current network is – or is not – synchronized
with the OECD Model, is very limited. In particular, the
authors are not aware from any data-based research, apart
from some general estimations, that has studied the time
between conclusion, amendment or revision of tax trea-
ties.17 This study seeks to fill this gap in the research litera-
ture for tax treaties concluded and ratified by the founding
OECD member countries up to and including 31 Decem-
ber 2019.18 The choice for the cut-off date of 31 Decem-
ber 2019 is arbitrary and driven primarily by demands
of data accuracy – treaty amendments take some time
before being included in the IBFD Treaties & Models Col-
lection. Using this date permitted the authors to ascertain
the quality of their database at the time of writing. The
purpose of this study is to illustrate the extent to which tax
treaties are synchronized with the (most recent) updates
to the OECD Model based on data regarding the time
between conclusion and amendment or revision of actual
tax treaties, which the authors have taken from the
IBFD Treaties & Models Collection.


12. With regard to the OECD member countries, it may be expected that these countries, when concluding or amending a tax treaty, would follow the (most recent version of the) OECD Model17. To this effect, see OECD Council, Recommendation of the Council Concerning the Model Tax Convention on Income and on Capital, OECD/LEGAL/0292, p. 4, para. 2 (OECD 1997). With regard to the minimum standards of the OECD/G20 BEPS Project, which have also been implemented in the OECD Model (2017), countries that are part of the OECD/G20 Inclu-
sive Framework on BEPS have a political obligation to implement such changes expediently.

13. OECD Council, Recommendation of the OECD Council Concerning the Model Tax Convention on Income and on Capital, OECD Recomme-


16. Id

17. To the knowledge of the authors, no data-based study has been per-
formed with the exception of that of Broekhuijsen, supra n. 1, regarding the time between tax treaties and their amendment. There are, however, authors who have provided an indication as to the time between tax treaties. For instance, as already noted, Owens, supra n. 14, observes that it takes between five and fifteen years to get agreed changes of the
fdl/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf (accessed 28 May 2021), who notes that tax treaties have an average life of approx-
imately 15 years. The UN, Manual for the Negotiation of Bilateral Tax
Treaties between Developed and Developing Countries pp. 8-9, para. 50 (UN 2019) also refers to tax treaties being in effect for a period of, on
average, more than 15 years. However, each of these studies does not say how the relevant number of years was calculated.

18. The founding OECD member countries are: Austria, Belgium, Canada, Denmark, France, Germany, Greece, Iceland, Ireland, Italy, Luxem-
bourg, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The count includes tax treaties of these countries with non-OECD countries. A tax treaty is considered to be "ratified" when both countries have ratified the tax
 treaty. Whether a tax treaty has been ratified is determined on the basis of the data available in the IBFD Treaties & Models Collection, available at www.ibfd.org (accessed 3 Aug. 2021).

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3. Methodology

In order to establish the extent to which tax treaties are synchronized with the (most recent) updates to the OECD Model, the authors recorded the conclusion dates and the “amendment” dates of tax treaties of the founding OECD member countries in force on 31 December 2019 using the IBFD Treaties & Models Collection. In this respect, the authors have not assessed whether tax treaties included in the database conformed to the OECD Model. For the purposes of this article, the authors considered a tax treaty to be “amended” (or “updated”) on a given date if, after conclusion of a (first) tax treaty, (i) a new tax treaty was concluded; (ii) a protocol to that tax treaty was signed; or (iii) the wording of the relevant tax treaty was amended by other means. As a result, the focus is on amendments to (the text of) tax treaties. For this reason, the authors did not take into account changes made to the way in which a tax treaty is applied as a result of the MLI.

As the focus of the authors is the alignment of tax treaties with the OECD Model, they do not refer to the “amendment” of tax treaties, but, rather, only to the tax treaties being “updated”, i.e., being aligned with the (most recent version of the) OECD Model. In determining whether a tax treaty is “updated”, the authors assume that the contracting states, when concluding a new tax treaty, a protocol or other means acted in accordance with the 1997 Recommendation and aligned the contents of the tax treaty in question with the most recent update of the OECD Model (see section 2). As such, the authors did not consider the contents of a new tax treaty, a protocol or other means. In addition, the authors did not compare a tax treaty update to the OECD Model version applicable at the time that the tax treaty was updated. Finally, the database reflecting the findings of this study is freely available at DANS – the Netherlands Institute for Permanent access to Digital Research Resources.21

4. Results

4.1. Average time between conclusion of a tax treaty and subsequent updates

The average time it takes before a tax treaty of a founding OECD member country is amended, taking 31 December 2019 as the cut-off date, is 18.58 years. This average was calculated on the basis of the time between conclusion of a tax treaty and any subsequent amendments, as well as between (one or more) amendments of the same tax treaty. Underlying this average time is the assumption that each tax treaty in force on 31 December 2019 would have been amended on 31 December 2019. While this assumption is, undoubtedly, incorrect, the authors have used it to provide an estimate of the time it takes for the founding OECD member countries to amend their tax treaties and, as such, update their treaty networks.

Given the authors use of a fictional cut-off – or amendment – date to estimate the average time between conclusion of a tax treaty and its subsequent amendment(s), the following can be concluded from the data:

- With regard to the percentage of tax treaties studied that have – and have not – been amended: the majority of the tax treaties, i.e., 61% of the tax treaties of the founding OECD member countries in force on 31 December 2019 have never been amended. With regard to the tax treaties that have not been updated, the average time that has expired since their conclusion is 24.5 years.
- With regard to the 39% of the tax treaties that have been amended: the average time between the conclusion of the first tax treaty and subsequent amendments, i.e., by way of a succeeding tax treaty, a protocol or other means, is 11.6 years.
- With regard to those tax treaties that have been amended: 57% of the amendments were made by way of a protocol or other means and 43% of the amendments by way of a succeeding tax treaty.

4.2. Duration of tax treaties

In addition to the numbers provided in section 4.1. regarding the extent to which tax treaties have been updated and, if so, the average time between amendments, the authors have also studied the duration of tax treaties, i.e., how long does a(n amended) tax treaty exist, i.e., its “life span”. With regard to all of the tax treaties studied, taking 31 December 2019 as the cut-off – or termination – date, the average duration is 26.5 years.
4.3. Alignment of tax treaties with OECD Model updates

Comparing the average time between updates of the OECD Model (1992) onwards, which occurred every 2.5 years (see section 2.), and the average time between treaty updates of 11.6 years (for tax treaties that have been amended) or 18.6 (for all tax treaties studied and based on 31 December 2019 as a fictitious amendment date), it is clear that tax treaty networks, as noted in the Final Report on Action 15, are not well-synchronized with updates to the OECD Model. Figure 1 further illustrates this point.28

Each bar in Figure 1 represents the number of tax treaties in force prior to the OECD Models (1977), (1992), (2000), (2014) and (2017). The number of tax treaties that have been updated as of the introduction of each of the OECD Model versions, are in black. The number of tax treaties that have not been updated since are in white. For these purposes, a tax treaty is considered to have been updated with reference to a given version of the OECD Model if, after its (first) conclusion, it has been amended after the relevant year of the publication of the version of the OECD Model. For instance, take the (initial) Germany–United Kingdom Income and Capital Tax Treaty (1964).29 The Germany–United Kingdom Income and Capital Tax Treaty (1964) was amended by the Germany–United Kingdom Protocol (1970).30 Subsequently, the Germany–United Kingdom Income and Capital Tax Treaty (1964) was “updated” by the conclusion of the (new) Germany–United Kingdom Income and Capital Tax Treaty (2010),31 which treaty was amended again by the Germany–United Kingdom Protocol (2014).32 As the most recent update of the Germany–United Kingdom Income and Capital Tax Treaty (2010) took place in the same year as the update to the OECD Model (2014), for the purposes of Figure 1, it is deemed as not being aligned with the OECD Model (2014). And, for the purposes of Figure 1, the Germany–United Kingdom Income and Capital Tax Treaty (1964) is considered as being aligned with the updates to the OECD Models (1977), (1992) and (2000).

It should also be noted that, in Figure 1, the number of tax treaties increases over time. The reason for this situation is, simply, that countries expanded their treaty networks in the second half of the 20th century. This position is made explicit in Figure 2, which depicts the total (cumulative) number of tax treaties concluded by the founding OECD member countries.33 Figure 2 resembles the growth trajectory of a logistic curve. In other words, between 1970 and 1980, the number of the tax treaties of the founding OECD member countries in force increased from 218 to 449, in 2000, there were 1,169 such tax treaties, and, in 2010, there were 1,471 tax treaties fitting this description.

In addition to this data regarding the number of tax treaties in a given year, the authors have also compared, per year, the number of newly concluded tax treaties and the number of amendments of existing tax treaties, by way of a succeeding tax treaty, a protocol or other means. Figure 3 indicates that, until 1995, the founding OECD member countries concluded more new tax treaties than that they amended existing tax treaties. Between 1995 and 2008, there were occasionally years in which the founding OECD member countries amended more existing tax treaties than that they concluded new tax treaties. As at 2009, the founding OECD member countries had amended more...
tax treaties than that they had concluded new tax treaties. This development may be explained by the circumstance that the bilateral tax relationships between the founding OECD member countries are subject to network saturation, which may be inferred from the curve in Figure 2. As the number of tax treaty relations increases, there are fewer countries with which the founding OECD member countries can enter into new tax treaties. These findings are set out in Figure 3.

5. Interim Conclusions

A clear conclusion can be drawn from the results set out in section 4. The statement in the Final Report on Action 15 to the effect that the treaty networks of countries is not well-synchronized with the OECD Model is reflected in treaty practice. For instance, on the benchmark date of 31 December 2019, 32% of the tax treaties of the founding OECD member countries in force prior to 1977, and, as such, prior to the OECD Model (1977), have not been amended and do not reflect the standards set out in the OECD Model (1977), which was published more than 40 years ago, let alone subsequent standards. With regard to the tax treaties concluded prior to the updates in OECD Model (1992) and the OECD Model (2000), the percentage of tax treaties that have not been amended since increases to 46% and 64%, respectively. The percentages of tax treaties that have not been updated since the most recent pre-MLI update, i.e. since the publication of the OECD Model (2014) is even worse, being 94.5%, even though the authors acknowledge that countries have not yet had much time in which to implement these changes. Finally, with regard to the updates in the OECD Model (2017), only 1.5% of the tax treaties have been amended. Notwithstanding the circumstance that some of the changes effected by the OECD Model (2017) have been implemented by means of the MLI, this final percentage still illustrates that the contents of the OECD Model (2017), insofar not implemented by means of the MLI, have only been implemented in a very small number of the tax treaties between publication of the issuing of the OECD Model (2017) and the benchmark date of 31 December 2019.

Taking into account the finding that many tax treaties are not amended at all, it is difficult to speak of any general implementation of the updates introduced by the various OECD Model updates into the networks of tax treaties of OECD member countries. Based on the findings of this study, it can be concluded that updating all networks of tax treaties by way of succeeding tax treaties, protocols or other bilateral means, based on a fictional cut-off – or amendment – date on 31 December 2019, takes on average more than 18 years. This time period is longer than that indicated by Owens. The average time of 18 years until a tax treaty is updated also indicates that the evolution of the OECD Model into an ambulatory, state-of-the-art model, that is amended on a regular and ongoing basis to

36. That is, 128 out of 395 tax treaties. See Figure 1.
37. That is, 410 out of 897 the tax treaties concluded prior to 1992 and 750 of the 1,166 tax treaties concluded prior to 2000. See Figure 1.
38. That is, 1,462 out of 1,546 tax treaties. See Figure 1.
39. That is, 1,567 out of 1,592 tax treaties. See Figure 1.
address present needs is not reflected in the treaty practices of the founding OECD member countries. This situation is especially illustrated by the finding that the majority, i.e. 61%, of the tax treaties has not been amended at all.

Taking this into consideration, it can be concluded that updates to the OECD Model either have no effect – the majority of the tax treaties are not amended at all – or are likely to have an effect only after a substantial amount of time has elapsed following a given update. This position is especially the case with regard to updates occurring after the evolution of the OECD Model into an ambulatory model. The average time between actual amendments of tax treaties of 11.6 years (greatly) exceeds the average time between revisions of the OECD Model since 1992, which have occurred approximately every 2.5 years. Consequently, it can be concluded that the treaty networks of countries are not well-synchronized with the (most recent) version(s) of the OECD Model. A potential explanation could be that countries have made use of the (dynamic application of the) Commentaries on the OECD Model to update their treaty networks, thereby mitigating the need to amend their tax treaties to be up to date with the latest OECD Model.

This conclusion does not challenge, in any way, the status of the OECD Model, nor does it challenge its influence on treaty practice. However, it does indicate that the founding OECD member countries do not follow, at least necessarily, the recommendation of the OECD to “to revise those of the existing conventions that may no longer reflect present-day needs”. It also points to the great difficulty in modernizing a country’s treaty network.

In addition to the findings relating to the amendment of tax treaties and their alignment with the (most recent versions of the) OECD Model, this study confirms the indication in the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (2019) (the “UN Manual”) that, on average, tax treaties are in effect for a period of more than 15 years, i.e. 26.5 years. While 26.5 years is more than 15 years and, as such, confirms the indication in this study, the difference of 11 years does leave the authors wondering how the UN Manual’s indication has been determined. In this respect, it may be possible that this is due to the present study being limited to those tax treaties concluded by the founding OECD member countries. However, the authors do not consider this likely, as the tax treaties examined in this study, i.e. 1,600 tax treaties of the founding OECD member countries in force on 31 December 2019, appear to represent (approximately) half of the (estimated) total amount of more than 3,000 tax treaties. If the average update time in respect of all tax treaties would have to be approximately 15 years, the remaining – unstudied – tax treaties would have to be in force for a period of less than five years.

The authors acknowledge that the average time of 11.6 years includes those amendments prior to the evolution of the OECD Model into an ambulatory model. In order to determine whether the average time between amendments would have (significantly) decreased following the OECD Model (1992), they have considered the average time between amendments of tax treaties that were first concluded in 1992 or later, i.e. there was no prior existing tax treaty. The average time between amendments of such 1992 or later tax treaties, using 31 December 2019 as a fictitious cut-off – or amendment – date, i.e. 14.4 years, exceeds the general average time of 11.6 years. As such, the authors do not consider it likely that – as a general trend – the average time between amendments of tax treaties would have been reduced to (anywhere near) 2.5 years.

Broekhuijsen, supra n. 1, at para. 3.3.
The results presented in section 4. also enable some tentative arguments to be advanced regarding the historical trajectory of OECD influence on tax treaties. The data reveals that, at first, the founding OECD Member countries focused on increasing the amount of treaty relationships, whereas updates to tax treaties were less common. This focus on establishing new treaty relationships can be explained. As Lejour (2014) notes:

> new tax treaties increase bilateral FDI [foreign direct investment] by 21 percent if the tax treaties are instrumented with geographic variables. After ten years, the effects temper out.\(^6\)

In other words, the level of a country’s participation in a treaty network has a significant positive effect on that country’s FDI stock,\(^47\) suggesting that countries are looking first to expand their network of tax treaties, before refining those already in force. It would appear that, given the finding that, as of 2009, the founding OECD member countries had amended more tax treaties than that they had concluded new tax treaties, the focus is now more on refining their networks of tax treaties instead of expanding it. Nevertheless, the fact remains that most tax treaties have not been amended.

6. Discussion

With regard to the findings noted in section 5., it must be noted that, by assuming that each treaty amendment incorporates the latest version of the OECD Model, a better, more favourable outcome in respect of the influence of the OECD Model on tax treaties could have been presented than would have been realized in practice. For instance, protocols or other means do not necessarily incorporate all updates to the OECD Model. As such, in practice, the influence of the OECD Model on tax treaties might be even less than indicated in this study.

The authors would also emphasize that, ultimately, they have used a sample. Although this sample is complete with regard to the tax treaties concluded by the founding OECD member countries, it is but a sample of the total number of tax treaties in force as at 31 December 2019. It is, however, a large sample of around 1,800 tax treaties in total (of which around 1,600 were in force on 31 December 2019). Accordingly, this evidence cannot be extrapolated directly to the treaty (re)negotiation efforts of non-OECD countries. Nevertheless, the authors believe that their research does provide some evidence in this respect, as the tax treaties in their dataset includes those of OECD member countries with non-OECD countries.

Based on the lack of (a swift) implementation of updates to the OECD Model, the authors would advise the OECD to resort to multilateral solutions if it wishes to ensure a swift and effective implementation of its (proposed) updates to the network of tax treaties. That a multilateral solution can contribute to a swift and effective implementation is illustrated by the way in which the MLI has amended the application of tax treaties concluded by the OECD member countries. At the time of writing this article in June 2021, 29% of the tax treaties included in this research and in force on 31 December 2019\(^48\) were Covered Tax Agreements (CTAs) under the MLI and, therefore, are subject to the changes implemented by way of the MLI.\(^49\) As such, the MLI has resulted in the (partial) implementation of updates to the OECD Model (2017) more swiftly than the updates to the OECD Model (2014) have been implemented. This illustrates the fact that the MLI can ensure a more swift and effective implementation of treaty-related measures resulting from the OECD/G20 BEPS Project, compared to bilateral implementation. Especially when compared with the results of this study relating to the extent to which tax treaties are amended and, if so, the time between amendments, the authors anticipate that a multilateral solution would be just as crucial in implementing the Inclusive Framework’s work on the tax challenges of the digitalization of the economy. As these tax challenges would require essentially a multilateral solution that could be implemented in a swift and effective manner, the case for a new multilateral agreement, i.e. an “MLI 2.0”, or in any case, any more expedite multilateral way to amend treaty networks in one go, would appear to be obvious.

7. Conclusions: Summary of the Main Findings

In this article, the authors have presented their research into the average time taken before a founding OECD member country updates its tax treaties. The relevant findings are that:

- The average time taken before a tax treaty of a founding OECD member country is amended, setting 31 December 2019 as the cut-off date, is 18.58 years.
- Most of the tax treaties of the founding OECD member countries in force on 31 December 2019 have never been amended (61%). Nevertheless, 39% of the tax treaties have been amended with an average time between conclusion and subsequent amendment(s) of 11.6 years.
- The “life span”, i.e. the average duration, of a tax treaty is 26.5 years.
- On the benchmark date of 31 December 2019, 32% of the tax treaties of the founding OECD member countries have not been amended.

As Lejour (2014) notes:

> …and that country’s FDI stock, suggesting that countries are looking first to expand their network of tax treaties, before refining those already in force. It would appear that, given the finding that, as of 2009, the founding OECD member countries had amended more tax treaties than that they had concluded new tax treaties, the focus is now more on refining their networks of tax treaties instead of expanding it. Nevertheless, the fact remains that most tax treaties have not been amended.

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47. Id. That tax treaties are entered into for economic relations follows from Uruguay’s recent experience with building its treaty network. See R. Barrios Correa, Uruguay’s Treaty Policy, 71 Bull. Intnl. Taxn. 3/4, sec. 2. (2017), Journal Articles & Opinion Pieces IBFD.
48. As follows from the IBFD Treaties & Models Collection, subject to change. It should also be noted that the authors have included in this matter in the count of tax treaties in force on 31 December 2019.
49. This percentage is based on the information from the OECD MLI Matching Database (beta), available at www.oecd.org/tax/treaties/MLI-matching-database.htm (accessed 11 June 2021). The authors considered a tax treaty to be a CTA if the matching database considered a tax treaty to be a CTA. Accordingly, notification mismatches were disregarded. The authors did not consider whether, for each tax treaty that is registered in the OECD MLI Matching Database, supra, as a CTA, the contracting states to such a tax treaty have ratified the MLI.
countries that were in force prior to the OECD Model (1977) had not been amended. With regard to the tax treaties concluded prior to the OECD Model (1992) and the OECD Model (2000), the percentage of tax treaties that had not been amended is 46% and 64%, respectively.

- These findings appear to indicate that most of the effort and energy of the negotiation teams of the OECD member countries has been placed in the negotiation of new tax treaties with countries with which no tax treaty had been concluded before 1995, whereas, since 2009, the focus of the negotiating teams seems to have shifted to renegotiating existing tax treaties.

In conclusion, the statement of the Final Report on Action 15 to the effect that tax treaty networks are not well-synchronized with the OECD Model is reflected in treaty practice. If the OECD wished to ensure a swift and effective implementation of future updates to the networks of tax treaties (and so ensure a well-synchronized treaty networks), the authors would advise the OECD to resort to multilateral solutions. In this context, the authors would argue that, so far, the MLI has proven to be effective.

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