

Distr.: General
19 October 2011

Original: English

**Committee of Experts on International Cooperation in Tax Matters
Seventh session**

Geneva, 24-28 October 2011

Item 5 (h) of the provisional agenda

Revision of the Manual for the Negotiation of Bilateral Tax Treaties

Note on the Revision of the Manual for Negotiation of Bilateral Tax Treaties

Summary

This note comprises a part of the draft revision of the Manual for Negotiation of Bilateral Tax Treaties prepared by the Subcommittee on revision of the Manual. It addresses available websites that may be of assistance.

INTERNATIONAL TAX WEBSITES

Country Website

Albania	http://eduart0.tripod.com/
Andorra	http://www.andorra-intern.com/index_en.htm
Argentina	http://www.afip.gov.ar/
Australia	http://www.treasury.gov.au/home.asp?ContentID=521&titl=Home
Austria	
Bangladesh	http://www.nbr-bd.org/
Belarus	
Belgium	http://www.minfin.fgov.be/index.html
Belize	
Bolivia	
Brazil	http://www.fazenda.gov.br/
Bulgaria	
Canada	http://www.cra-arc.gc.ca/menu-e.html
Chile	http://www.minhda.cl/portada.php
China	http://www.chinatax.gov.cn/n8136506/index.html
Columbia	http://www.dian.gov.co/
Costa Rica	http://www.ccpa.or.cr/
Croatia	http://www.mfin.hr/
Cyprus	tp://www.mof.gov.cy/mof/mof.nsf/DMLIndex_gr/DMLIndex_gr?OpenDocument
Czech Republic	http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/en.html
Denmark	http://www.skm.dk/
Egypt	http://www.incometax.gov.eg/
Equator	
Estonia	http://www.fin.ee/
Finland	http://www.valtioneuvosto.fi/etusivu/en.jsp
France	http://www.finances.gouv.fr/
Germany	http://www.bundesfinanzministerium.de/DE/BMF__Startseite/node.html?__nnn=true
Greece	http://www.minfin.gr/portal/
Guam	https://www.guamtax.com/
Guatemala	http://www.minfin.gob.gt/
Hong Kong SAR	http://www.ird.gov.hk/eng/welcolme.htm
Hungary	http://www.kim.gov.hu/index_hu.html
Iceland	http://www.rsk.is/
India	http://finmin.nic.in/
Indonesia	
Ireland	http://www.revenue.ie/en/index.html
Isle of Man	http://www.gov.im/treasury/
Israel	http://www.financelsrael.mof.gov.il/Financelsrael/Pages/En/Home.aspx
Italy	http://www.finanze.it/export/sites/default/finanze/index.htm
Jamaica	http://www.mof.gov.jm/
Japan	http://www.mof.go.jp/english/index.htm
Kenya	http://www.kra.go.ke/
Korea	http://english.mosf.go.kr/
Latvia	http://www.fm.gov.lv/?lat
Lithuania	http://www.finmin.lt/web/finmin/home
Luxembourg	http://www.mf.public.lu/
Macedonia	http://www.finance.gov.mk/node/161
Malaysia	http://www.treasury.gov.my/index.php?lang=eng
Malta	http://www.ird.gov.mt/
Mexico	http://www.shcp.gob.mx/Paginas/default.aspx
Morocco	http://www.finances.gov.ma/portal/page?_pageid=53,1&_dad=portal&_schema=PORTAL
Netherlands	http://english.minfin.nl/
New Zealand	http://www.ird.govt.nz/

Nicaragua	http://www.dgi.gob.ni/
Nigeria	
Norway	http://www.regjeringen.no/en/dep/fin.html?id=216
Pakistan	http://www.cbr.gov.pk/?AspxAutoDetectCookieSupport=1
Panama	
Peru	http://www.mef.gob.pe/
Philippines	http://www.bir.gov.ph/
Poland	
Portugal	http://www.afp.pt/
Puerto Rico	http://www.hacienda.gobierno.pr/planillas_y_formularios/planilla_en_linea.html
Romania	
Russia	http://www.minfin.ru/en/
Saudi Arabia	http://www.dzit.gov.sa/en/index.shtml
Singapore	http://www.iras.gov.sg/irashome/default.aspx
Slovakia	
Slovenia	
South Africa	
Spain	http://www.aedaf.es/
Sri Lanka	http://www.inlandrevenue.gov.lk/
Sweden	http://www.skatteverket.se/international/inenglish.4.3a2a542410ab40a421c80006827.html
Switzerland	http://www.efd.admin.ch/index.html?lang=en
Thailand	http://www2.mof.go.th/
Trinidad and Tobago	
Tunisia	http://www.cld-conseilfiscal.com/cncf/
Turkey	http://www.maliye.gov.tr/
Ukraine	http://minfin.gov.ua/control/en/index
United Arab Emirates	
United Kingdom	http://www.hmrc.gov.uk/index.htm
United States	http://www.irs.gov/index.html
Venezuela	http://www.fccpv.org/

International Tax Organization Websites

Asian Development Bank <http://www.adb.org/>

Caribbean Organisation of Tax Administrators <http://www.caricom.org/>

Center For tax Policy and Administration (OECD)
http://www.oecd.org/department/0,3355,en_2649_34897_1_1_1_1_1,00.html

The Commonwealth Association of Tax Administrators <http://www.catatax.org/>

Committee of Experts on International Cooperation in Tax Matters <http://www.un.org/esa/ffd/tax/>

European Association of Tax Law Professors- <http://www.eatlp.org/>

Inter American Development Bank <http://www.iadb.org/en/inter-american-development-bank,2837.html>

The Institute of Internal Auditors <http://www.theiia.org/>

Intra-European Organisation of Tax Administrators <http://www.iota-tax.org/eng/>

International Bureau of Fiscal Documentation <http://www.ibfd.org/>

International Federation of Accountants <http://www.ifac.org/>

International Fiscal Association <http://www.ifa.nl/Pages/default.aspx>

**Organisation For Economic Co-operation & Development (OECD)
http://www.oecd.org/home/0,2987,en_2649_201185_1_1_1_1_1,00.html**

Inter-American Center of Tax Administrators (CIAT) <http://www.ciat.org/index.php/en.html>

**International Tax Dialogue
<http://www.itdweb.org/pages/Info.aspx?lang=3&titleID=10095&bodyID=10096>**

ADB Institute <http://www.adbi.org/>

International Monetary Fund <http://www.imf.org/external/index.htm>

**United Nations Conference on Trade and Development
<http://www.unctad.org/Templates/StartPage.asp?intltemID=2068>**