Analyses and Studies
Analizy i Studia

CASP
Centre for Analyses and Studies of Taxation
Centrum Analiz i Studiów Podatkowych

No. 2(18) | December 2024 pp. 9–17 ISSN 2451-0475

Elimination of Double Taxation of Fees for Technical Services in Bilateral Tax Treaties Concluded by Poland

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This paper deals with the Polish treaty practice in the field of elimination of double taxation of fees for technical services in the context of Article 12A of the UN Model as amended in 2017. An analysis of the solutions present in bilateral tax treaties concluded by Poland both before and after 2017 with the countries currently referred to as the countries of the so-called Global South allows us to put forward a thesis that a separate model solution to the issue of fees for technical services is needed. The considerations contained in the article show that Article 12A of the UN Model, which regulates this issue, if it becomes a permanent element of Polish treaty practice, may contribute to solving some of the problems that arise in the context of the classification of this category of income. It may also contribute to the unification of Polish treaty practice in this area.

Keywords: fees for technical services, royalties, elimination of double taxation, withholding tax, OECD Model Convention, UN Model Convention, bilateral tax treaties, Polish treaty practice

JEL Classification: K34

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Introduction

Few bilateral tax treaties concluded by Poland contain a separate article devoted to fees for technical services (Kukulski, 2022, p. 87). In this respect, Polish treaty practice is based on the recommendations of the OECD Model Convention (hereinafter: the OECD Model) (Cracea, 2017, pp. 278–280, 319). As a general rule, fees for technical services cannot be treated as royalties for tax purposes and are, therefore, classified as business profits within the meaning of Article 7 of the OECD Model (Cracea, 2017, pp. 278–280, 319). There is an exception to this rule covering fees for the provision of specific technical support, i.e. under a franchise contract, provided that these services are of an anciliary and largely unimportant character (Kukulski, 2022, p. 87). It is allowed to classify the remuneration received by the franchisor for services of this type as royalties (Kukulski, 2022, p. 85). This solution allows for the imposition of a withholding tax on such income, which is a solution benefi-

cial from the point of view of the fiscal interests of countries importing modern technologies. On the other hand, it may lead to interpretation disputes over the demarcation of the semantic substrate of the terms *royalties* and *fees for technical services* and, as a result, lead to double taxation of such fees. In addition, the issue of the classification of fees for technical services for taxation purposes is complicated by the inconsistent treaty practice of many countries of the so-called Global South, and additionally by the appearance in 2017 in the UN Model for the elimination of double taxation between developed and developing countries (hereafter: the UN Model) under Article 12A regulating the elimination of double taxation of fees for technical services (Martin, n.d., United Nations, 2017, pp. 320–321).

The issue of eliminating double taxation of fees for technical services in the context of Polish treaty practice has not been scientifically studied yet. In the foreign literature, apart from the Commentary to the UN Model Convention and the monographs by D. Orzechowski-Zölzer, one can find scientific studies on this issue, however, a vast majority of them concern a model solution to the issue of double taxation of fees for technical services, and not Polish treaty practice in this area.

The purpose of this paper is to assess Polish treaty practice in the field of elimination of double taxation of fees for technical services in terms of the compliance with the recommendations of Article 12A of the UN Model, and, therefore, to answer the question: whether Article 12A of the UN Model should become an element of Polish treaty practice. The analysis will cover bilateral tax treaties (hereinafter: DTCs) Poland is party to with countries in which the elimination of double taxation of fees for technical services is regulated in the same article as royalties or as a separate category of income from royalty payments. The purpose set in this way serves to prove the hypothesis that the Polish treaty practice does not deviate from global trends in this respect. It also determines the structure of the paper, which, in addition to the introduction and conclusion, has been divided into two parts: the first part concerns the issue of the model elimination of double taxation of fees for technical services in the light of Article 12A of the 2017 UN Model and is the basis for the considerations contained in the second part, devoted to Polish treaty practice in relation to fees for technical services. In the paper the dogmatic-comparative method was used.

The elimination of double taxation of fees for technical services in the light of Article 12A of the 2017 UN Model update

A model tax treaty provision on the elimination of double taxation of fees for technical services (Article 12A of the UN Model) as separate from business profits (income from independent professional services) and royalties of the category of income (revenue) was introduced to the UN Model on the occasion of the update of this template in 2017 (Orzechowski-Zölzer, 2024, pp. 23–45). This provision consists of seven paragraphs and has been constructed in a similar way to Article 12 of the UN Model on royalties (Orzechowski-Zölzer, 2024, pp. 79 et seq..).

The first two paragraphs of Article 12A of the UN Model regulate the allocation of taxing rights between the country of residence of the recipient of fees for technical services and the country of their source. Pursuant to Article 12A(1) of the UN Model, fees for technical services arising in the Contracting State and paid to a resident of the other Contracting State may be taxed in the latter State, i.e. in the country of residence of the recipient. Fees for technical services may also be taxed in the country in which they arise (i.e. the source country), notwithstanding the provisions of Article 14 (income form independent professional services) and subject to the provisions of Article 8 (international shipping and air transport), Article 16 (directors' fees), and Article 17 (for artists and sportspersons). According to Article 12A(2) of the UN Model, the source State has the right to apply a preferential (i.e. reduced) source-state taxation

with limitation, provided that the recipient of the fees for technical services – a resident of the other Contracting State – has the status of beneficial owner (Wilk, 2015, pp. 167 et seq.). The UN Model, as in the case of dividends (Article 10), interest (Article 11), and royalties (Article 12), does not contain recommendations specifying the maximum withholding tax rate. In this respect, the UN Model uses the expression: *the* tax *imposed in this way cannot exceed ... percentage of gross amount of an income* [*percentage (tax rate) to be determined by bilateral negotiations*].

Paragraph 3 of Article 12A of the UNMC provides a definition of fees for technical services. As used in this Article, the term *fees for technical services* means any payment in exchange for any service of a managerial, technical, or consultancy nature, except payments made: 1) to an employee of the person making the payment, 2) or teaching in an educational institution or for teaching by an educational institution; or 3) by an individual for services for the personal use of an individual.

The definition of fees for technical services contained in Article 12A(3) of the UN Model is exhaustive, as indicated by the phrase *fee for technical services* used in this article. This makes it possible to eliminate some of the qualification conflicts that may arise in the context of the demarcation of semantic substrates in relation to services provided as part of independent professional services, services provided as part of international shipping and air transport, managerial services provided by directors or members of the management board of companies or other legal persons, and services provided as part of independently performed artistic and sports activities (Kukulski, 2022, p. 88). Doubts will continue to arise as to the delimitation of the semantic substrate of fees for technical services and royalties in the case of so-called mixed contracts, i.e. agreements that cover both the transfer of the know-how and the provision of specific technical assistance, and the distinction between fees for technical services and revenues from automated digital services referred to in Article 12B of the UN Model (Litwińczuk, 2020, p. 148, cf. Báez Moreno, 2021, pp. 502 et seq., de Goede, 2024, pp. 147 et seq.). Their detailed discussion, however, goes beyond the scope specified in the title of this study.

Article 12A(4) of the UN Model excludes the application of Article 12A of the UN Model in the event that the beneficial owner of the fees for technical services, being a resident of the Contracting State, conducts business activity in the Contracting State in which such fees arise (i.e. the other Contracting State) through a permanent establishment or, in the case of a independent professional services, a fixed establishment, and the fees for such services are actually connected with the activity of that permanent establishment or fixed base. In those circumstances, the receivables paid in respect of such fees must be classified for tax purposes as business profits (Article 7 of the UN Model) or income from the exercise of independent professional services (Article 14 of the UN Model).

Paragraphs 5 and 6 of Article 12A of the UN Model regulate the place where fees for technical services arise (Kukulski, 2022, pp. 89c90). Pursuant to paragraph 5 of Article 12A of the UN Model, subject to paragraph 6 of Article 12A of the UN Model, fees for technical services shall be deemed to arise in the Contracting State in which the person paying these fees resides for tax purposes. In addition, fees for technical services also arise in that Contracting State if the person paying them, whether that person is a resident of the Contracting State or not, has in the Contracting State a permanent establishment or a fixed base within the meaning of Article 14 of the UN Model, in connection with which the obligation to pay the fees was incurred, and such fees are borne by the permanent establishment or fixed base. *A contrario*, fees for technical services are not deemed to arise in the Contracting State if the person paying them who, as a resident of that State, carries on business activity in the other Contracting State through a permanent establishment located there or a fixed base (in the case of freelancers) and these fees are borne by that establishment or fixed base.

The last, seventh paragraph of Article 12A of the UN Model contains a regulation identical to the solutions of Article 12(6) of the UN Model (royalties) and Article 11(6) of the UN Model (interest). The preferential tax regime for fees for techni-

cal services referred to in Article 12A(2) of the UN Model will not apply if the person paying these fees and their beneficial owner are related entities or are related to third parties, and the amount of remuneration on this account exceeds the amount that would be agreed between unrelated entities. In this case, Article 12A of the UN Model will apply only to the amount of fees for technical services corresponding to the arm-length principle, and the surplus over what would be agreed by unrelated entities will be taxed under the domestic law of the Contracting States, taking into account the provisions of the bilateral tax treaty to which they are parties other than Article 12A of the UN Model.

Fees for technical services in bilateral tax treaties concluded by Poland and Article 12A of the UN KMC: similarities and differences

A solution similar to the UN Model provision of Article 12A dealing with the elimination of double taxation of fees for technical services is extremely rare in Polish treaty practice. A separate article regulating the taxation of this category of income is found in only three DTCs to which Poland is a party. These are agreements with Brazil,[1] Ethiopia,[2] and Malaysia.[3] In the other agreements, i.e. the agreements with India,[4] Indonesia,[5] Malta,[6] Sri Lanka,[7] Uruguay,[8] and Vietnam,[9] the solution was used to include fees for technical services in a single article together with royalties. It is worth noting that all of the above-mentioned DTCs, except for the DTCs with Brazil and Malta, were concluded or amended before 2017, i.e. before Article 12A was added to the UN Model. This has a direct impact on the variety of solutions adopted in DTCs analyzed in this study.

Regulating the elimination of double taxation of fees for technical services in a single article together with royalty payments is a historically older solution. The bilateral tax treaty concluded by India with the United States in 1989 (hereinafter: the Indian Model) is generally considered to be a quasi-standard in this respect (Wijnen, de Goede, Alessi, 2012, pp. 32–33, Orzechowski-Zölzer, 2024, pp. 86–96. For more on India's treaty practice, see: Sangupta, 2015, pp. 147–149). A similar solution was also adopted on the basis of the 1989 agreement with Poland, which is the oldest DTC containing regulations on fees for technical services in a single article together with royalties.

The Poland-India DTC provides for the right to tax fees for technical services for both Contracting States (Article 12(1) and (2)), with the proviso that in the case of the source country, the tax on fees for technical services may not exceed 15% of the gross amount on this income. A similar solution is characteristic, regardless of the adopted model of regulation of the issue of elimination of double taxation of fees for technical services, in all the DTCs analyzed in this paper. Bilateral tax

[1] Art. 13 *Fees for technical services* in Poland-Brazil DTC signed in New York on 20.09. 2022, Journal of Laws 2023, item 704.

[2] Art. 13 *Fees for technical services* of Poland-Ethiopia DTC signed in Addis Ababa on 13.07. 2015, Journal of Laws 2018, item 329.

[3] Art. 13 *Fees for technical services* in Poland-Malaysia DTC signed in Kuala Lumpur on 08.07. 2013, Journal of Laws 2023, item 582.

[4] Art. 13 *Royalties and fees for technical services* in Poland-India DTC signed in Warsaw on 21.06. 1989 as amended via Art. 8 of the Amending Protocol signed in Warsaw on 19.01. 2013, Journal of Laws 2014, item 46.

[5] Art. 12 *Royalties and fees for technical services* in Poland-Indonesia DTC singed in Warsaw on 06.10.1992, Journal of Laws 1994, item 187.

[6] Art. 12 *Royalties and fees for technical services* in Poland-Malta DTC signed in La Valletta on 07.01. 1994 as amended via Art. 3 of the Amending Protocol signed in Warsaw on 30.11.2020 r. (2d Amending Protocol), Journal of Laws 2022, item 534.

[7] Art. 12 *Royalties and fees for technical services* in Poland-Sri Lanka DTC signed in Colombo on 06.10. 2015, Journal of Laws 2019, item 1334.

[8] Art. 12 *Royalties and fees for technical services* in Poland – Uruguay DTC signed in Montevideo on 02.08.1991(non-ratified).

[9] Art. 12 *Royalties and fees for technical services* in Poland-Vietnam DTC signed in Warsaw on 31.08.1994, Journal of Laws 1995, item 258.

treaties with the above-mentioned countries differ only in respect to the maximum withholding tax rates. The withholding tax rates on fees for technical services are illustrated in Table 1.

Table 1. Withholding tax rates on fees for technical services

No.	Poland's DTT with:	Withholding tax rate on fees for technical services
1.	Brazil	10% gross income
2.	Ethiopia	10% gross income
3.	India	15% gross income
4.	Indonesia	15% gross income
5.	Malaysia	8% gross income
6.	Malta	5% gross income
7.	Sri Lanka	10% gross income
8.	Urugway	10% gross income
9.	Vietnam	15% gross income

Source: own research.

In addition, in all the analyzed DTCs following a similar approach as adopted in the Poland-India DTC, there are provisions analogous to the recommendations of Article 12A of the UN Model concerning the exclusion of the application of Article 12A of the UN Model in the situation where the beneficial owner of fees for technical services performs an economic activity through a permanent establishment or fixed base (Article 12A (4) of the UN Model) in the country where royalties arise (Article 12A (5)) and the exclusion of the application of preferential withholding tax rates on fees for technical services in the event of special relations between the payer of the above-mentioned fees and their beneficiary, as a result of which the amount of fees due on this account exceeds the amount that would be agreed between independent entities (Article 12A (7) of the UN Model). This is due to the fact, as mentioned above, that the structure of Article 12A of the UN Model duplicates the solutions used in Article 12 of the UN Model regarding royalties. In the Poland-India DTC, on the other hand, there is no equivalent of Article 12A (6) of the UN Model regulating the issue of when fees for technical services are not considered to arise in the Contracting State.

The analyzed DTCs, which reproduce the so-called Indian Model, do not differ fundamentally in terms of the concept of fees for technical services. As a rule, fees for technical services include all types of fees constituting remuneration for managerial, technical, or consulting services, sometimes including the provision of services of technical staff or other personnel (e.g. the Poland-India DTC, Poland-Sri Lanka DTC, Poland-Uruguay DTC). As a rule, income paid to a person employed by the person making the above-mentioned payments (the Poland-Uruguay DTC) is not considered to be fees for technical services. Moreover, under both agreements, payments to any natural person for personal independent services provided as part of the liberal professions are not considered to be fees for the provision of technical services. A broader catalogue of exemptions is included in the Poland-Malta DTC, which in this respect is closer to the recommendation of Article 12A (3) of the UN Model than to the Indian Model. On the basis of this agreement, not only payments made to a person employed by the person making payments for such fees, but also fees paid for teaching in an educational institution or for teaching by an educational institution and fees paid by a natural person for services for the natural person's own use are not considered to be fees for technical services. In addition, the Poland-Malta DTC narrows the concept of fees for technical services, excluding from its scope also fees paid for services related to immovable property located in the Contracting State in which the person making the payment has his/her place of residence or registered office, if the effect of such services is construction, maintenance, or landscaping work or similar work related to tangible goods. In addition, payments incurred in accordance with the legislation of the Contracting State, for the initial value of machinery or industrial equipment of the person making the payment or for the maintenance of such machinery or industrial equipment, are not included in the fees for technical services under this agreement. A similar solution is not present in any of the analyzed DTCs.

Against the background of the DTCs in question, a special solution was adopted in Poland's DTCs with Indonesia and Vietnam. In these DTCs, despite the fact that Article 12 of the Royalties and Fees for Technical Services is named, there is no definition of fees for technical services, which is used in the agreements copying the Indian Model. Both tax treaties are characterized by a broader definition of royalties than recommended by the OECD and UN Models. In the Poland–Indonesia DTC, it also covers payments made periodically or otherwise and in any form or terminology within the limits within which they may be considered to originate, among others, from the provision of scientific, technical, industrial, or commercial knowledge or information, or the provision of any aid of an ancillary nature, serving as a means of using or enjoying any property or right of use of, among others, the copyright, patent, design, model, etc., industrial, commercial or scientific device or any scientific, technical, industrial, or commercial knowledge or information (the Poland-Indonesia DTC). In the case of the Poland-Vietnam DTC, the definition of royalties has been extended only to include all types of royalties paid for information related to experience in the industrial, commercial, or scientific fields. Both of the analyzed DTCs are closer to the solution recommended by the OECD Model, which in the case of the so-called mixed contracts, e.g. franchise, assumes the division of the amount of remuneration into royalty payments and the remaining amount, i.e. the amount of fees for technical services, which in principle requires to be qualified for taxation purposes as profits of enterprises or income from the exercise of liberal professions, unless the technical services are only of an anciliary and largely unimportant character (Cracea, 2017, pp. 279–280; see also: Banach, 2010, pp. 831–832, Litwińczuk, 2020, p. 325). In the latter case, the OECD suggests in its Commentary to the OECD Model that the entire amount of remuneration should be treated as royalties, and thus it is permissible to tax certain types of fees for technical services in the country of their source, which is a solution beneficial from the point of view of the fiscal interests of the countries of the so-called Global South (Cracea, 2017, pp. 279–280). According to some authors, a similar solution to the Poland-Vietnam DTC is also included in some other DTCs concluded by Poland (Banach, 2010, p. 844). As these are tax treaties, unlike in the so-called Indian Model, they do not explicitly contain in the title of Article 12 of the Royalties a reference to fees for technical services, omitted in the course of further considerations.

In contrast to the DTCs following the so-called Indian Model, the Polish DTCs with Brazil, Ethiopia, and Malaysia contain a separate provision dealing with the fees for technical services as a separate category of income. A similar solution was in place in the treaty practice of many countries importing capital and modern technologies before 2017. The 2001 India-Malaysia DCT was considered to be a model solution to this issue (Kukulski, 2022, p. 87). Undoubtedly, the treaty practice of these countries was an inspiration for the UN Committee of Experts on International Cooperation in Tax Matters in its work on updating the UN MC in 2017 and introducing Article 12A to this Model (Orzechowski-Zölzer, 2024, pp. 26 et seq.).

Although only the DTC between Poland and Brazil were concluded after 2017, in principle the regulations contained in the above-mentioned tax treaties can be considered as in accordance with the recommendations of Article 12A of the UN Model. Not only do they duplicate its structure, but above all they do not differ in the fundamental issue from the point of view of eliminating double taxation of this category of income – the definition of fees for technical services. Important exceptions are: the lack of an equivalent of Article 12A(6) of the UN Model in Poland's DTCs with Ethiopia and Malaysia, which regulates situations in which fees for technical services are not considered to arise in the Contracting State, as was the case in the Indian Model, and the existence of a special clause in the Poland-Malaysia DTC preventing abuse of the treaty with respect to fees for technical services. This difference is of historical significance today, as now this clause

has been replaced by Article 7(1) of the Multilateral Convention.[10]

Poland's DTC with Brazil should be considered an example illustrating the impact of the UN Model's recommendations on fees for technical services on the treaty practice of both Contracting States (Kukulski, 2023, pp. 31 et seq.). Article 13 of the agreement contains equivalents of all seven paragraphs of Article 12A of the UN MCC. First of all, the definition of charges for technical services in this contract fully reflects the wording of Article 12A (3) of the UN Model. According to the wording of Article 13(3) of the Poland-Brazil DTC, the determination of the fee for technical services used in this article means any kind of payment in connection with any management, technical, or consulting services. This concept does not include: (1) payments made to the employee of the person making the payment, (2) for teaching in an educational institution or for teaching by an educational institution, and (3) by an individual for services used for his or her own use. Against this background, there is a clear difference between the Poland-Brazil DTC and Poland's DTCs with Ethiopia and Malaysia. Both of the above-mentioned contracts contain only one of the three exclusions from the material scope of the definition of fees for technical services. Pursuant to Article 13(3) of the Poland-Ethiopia DTC and Article 13(3) of the Poland-Malaysia DTC, payments made to a person employed by the person making the payment on this account are not considered to be fees for the provision of technical services. The solution adopted on the basis of the analyzed agreements deviates significantly from the UN model and resembles the Indian Model also used in Poland's DTCs with India and Uruguay.

In addition, point 5 of the Final Protocol to the Poland-Brazil DTC contains a provision according to which it should be understood that the provisions of Article 13(3) (definition of fees for technical services) will apply to all types of payments received in connection with the provision of technical support. This is the result of Brazil's more inclusive approach to the concept of fees for technical services (Tomaleza, n.d.). In principle, according to Brazilian tax treaty practice, the equivalent of Article 12A of the UN Model applies to charges for services dependent on technical expertise or including administrative assistance or advisory services, provided by independent professionals or in the context of an employment relationship, and even to certain automated services provided by digital means (Kukulski, 2023, pp. 31 et seq.). Brazil's tax policy and practice in this area allows for resolving many qualification conflicts that may arise against the background of a relatively narrow concept of fees for technical services adopted on the basis of Article 12A (3) of the UN Model.(Cf. Judgment of the Supreme Administrative Court of 8 July 2016, II FSK 885/15, LEX 2118181).

Conclusion

The inconsistent tax treaty practice with regard to fees for technical services is characteristic not only for Poland. Bilateral tax treaties concluded by Poland duplicate the recommendations of the OECD Model in this respect. As a rule, fees for technical services are classified for tax purposes as profits of enterprises, or income from the exercise of liberal professions, provided that a given contract contains a separate distributive norm modelled on Article 14 of the UN Model eliminating double taxation of this category of income. Following the Commentary to the OECD Model, it is allowed to treat certain types of fees for technical services – mainly for the provision of specific technical assistance under the so-called mixed contracts (e.g. franchises) – as royalties, provided that these services are anciliary and largely unimportant in their nature.

At the same time, two patterns of taxation of fees for technical services have developed, both present in Polish treaty practice: the older so-called Indian Model and the contemporary pattern recommended by Article 12A of the UN Model. In the

[10] The Multilateral Convention implementing tax treaty related measures against base erosion and profit shifting was signed in Paris on 24.11. 2016, Journal of Laws 2018, item 1369. See: synthetic text of Poland – Malaysia DTC: https://www.podatki.gov.pl/media/9673/tłumaczenie-tekstu-syntetycznego-malezji-kopia.pdf (accessed: 4.10.2024).

so-called Indian Model, the issue of eliminating double taxation of fees for technical services is included in the DTC in one article next to royalties. In the UN Model, it is recommended to apply a separate distributive norm eliminating double taxation of fees for technical services as recommended in Article 12A. The advantage of both solutions is that the country in which the fees for technical services arise can impose a withholding tax on this category of income, regardless of whether the person paying these fees has their facilities or permanent establishment in that country.

Regardless of the solution adopted, the key issue is to determine correctly the semantic substrate of the terms: *profits of enterprises*, *income from the exercise of an independent professional activities*, *royalties* and *fee for technical services*, and sometimes also *income from employment*, *from the performance of the function of a director or a member of the management board*, or *from independent artistic or sports activity*. This eliminates potential eligibility disputes resulting in double taxation of this category of income, which is contrary to the objectives of the DTC.

The analysis of bilateral tax treaties concluded by Poland, in particular those concluded (Poland's DTC with Brazil) or amended (Poland's DTC with Malta) after the publication of the UN Model as updated in 2017, containing a separate distributive standard on fees for technical services, may indicate a departure from the older so-called Indian Model. It also allows for the thesis that if the Contracting States decide to separate fees for technical services in a bilateral tax treaty as a separate category of income from royalties, Article 12A recommended by the UN Model is a better solution than the so-called Indian Model. The distributive norm contained in this article, although not without flaws, especially when it comes to the definition of fees for technical services, avoids some of the doubts related to the classification of this category of income for the purposes of taxation under DTC.

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Received: October 24, 2024
Accepted: November 5, 2024
Published: December 30, 2024

CASP
Centre for Analyses and Studies of Taxation
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· **PUBLISHER** ·
Centre for Analyses and Studies of Taxation SGH · Al. Niepodległości 162 · Warsaw 02-554 · Poland
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