



## **Terms of Reference for Participants**

### **1. Background**

Tax treaties play a key role in the context of international cooperation in tax matters. On the one hand, they encourage international investment and, consequently, global economic growth, by reducing or eliminating international double taxation over cross-border income. On the other hand, they enhance cooperation among tax administrations, especially in tackling international tax evasion.

Developing countries, and especially least developed ones, generally lack adequate skills and experience to efficiently interpret and administer tax treaties. This may result in difficult, time-consuming and, in the worst case scenario, unsuccessful application of tax

