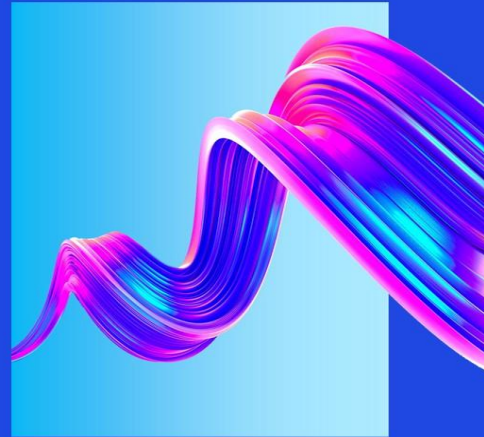


Tax Alert — OECD Releases 2025 Update to the Model Tax Convention



Please be informed that the Organization for Economic Co-operation and Development (OECD) released in November 2025 its 2025 Update to the OECD Model Tax Convention on Income and on Capital, which included the following changes:

Cross-border remote work: Clarification on how remote working arrangements may create permanent establishment (PE) exposure

Natural resource extraction: Optional provision allowing taxation of natural-resource-related income based on a time test.

Transfer pricing & financial transactions: Clarification on transfer pricing rules for financial transactions.

Mutual Agreement Procedure (MAP): Amendment to Article 25 clarifying interaction between General Agreements on Trade in Services (GATS) and tax treaties.

Exchange of information: Clarifications on when exchanged information may be used for statistical and multilateral peer-review purposes.

For more detailed information, read a [December 2025 report](#) prepared by KPMG International that discusses the changes under the 2025 update.

If you have any questions or would like to discuss this further, please contact us.

Kind regards,



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