

Clarification of the Meaning of “Beneficial Owner” in the OECD Model Tax Convention

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Dear Jeffrey,

I understand that the needs of the definition of "Beneficial Ownership" is because the withholding tax rates on payment between entities in difference countries are not the same .I believe the OECD should force all the countries members to use the same rates of withholding tax for any payments between the countries .Usually the companies pay tax on income therefore there is no need that the shareholders will pay again tax on the dividends .

Kind regards
Herzel Bar- Niv