**Avoidance of Double Taxation**

1. The SAARC Limited Multilateral Agreement on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters was signed during the Thirteenth SAARC Summit (Dhaka, 12-13 November 2005) and the Amendment in its Article 16 (1) (Entry into Force ) - was approved by the Thirty-third Session of the Standing Committee (New Delhi, 31 March-1 April 2007). The Agreement entered into force on 27 December 2006 but with the amendment, actually started its implementation from April 2011 as per Article 14.
2. As mandated in Article 12 of the SAARC Limited Multilateral Agreement on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters, the First SAARC Meeting of Competent Authorities on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters was held at the SAARC Secretariat, Kathmandu on 5-6 April 2011 to facilitate its effective implementation. It reviewed the Agreement for its effective implementation and suggested some amendments for consideration of the Member States.
3. For exchange of information and expertise among the tax authorities of Member States, it has been decided to conduct Seminars/Training Programmes in each SAARC Member State on a rotational basis on the identified topics.
4. The Fourth Meeting of SAARC Competent Authorities on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters was held in India on 23-24 April 2015. During the Meeting, the delegates made country presentations on the salient features of tax structures prevailing in their respective Member Countries. It resumed discussions on facilitating effective implementation of the SAARC Limited Multilateral Agreement on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters (SAARC MLTA; held discussion on widening the scope of SAARC MLTA and Discussion on Draft SAARC Agreement on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters; considered Draft proposal on Avoidance of Double Taxation of Air Transport Income; considered Draft SAARC Tax Information Exchange Agreement (SAARC TIEA).
5. The Fifth Meeting of the SAARC Competent Authorities on Avoidance of Double Taxation and Mutual Administrative Assistance in Tax Matters will be hosted by the Pakistan in 2017.