

Selected US Tax Developments

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WHAT TO EXPECT IN THE NEW US-CANADA TREATY

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*The US-Canada treaty has been under active negotiation for some time, and it is expected that a new treaty will be signed in the near future. Given recent developments in US treaty policy, further reductions in cross-border withholding taxes seem likely. Provisions that address the increasing mobility of both individuals and corporations are also expected. **Keywords:** Tax treaties; withholding taxes; United States.*

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