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Sommario/riassunto	The ease with which services are provided cross-border has increased considerably through the years, but this has not been reflected in the model conventions. Although this may not be an important issue when the flow of services between states is similar, it can have a huge impact on the collecting rights of states into which these services are mainly imported, such as developing countries. Nonetheless, developing countries? claims for more source taxation of services have been consistently neglected in model conventions. With the intent of analysing whether the claims of developing countries are valid, as well as examining how the current system was structured, the author studies the legal and economic theories that support source and residence taxation and the historical documents concerning model conventions drafted by the League of Nations, the OECD and the United

Nations. Furthermore, to better grasp the perspective of developing countries, the author analyses the situations of Brazil and India regarding the taxation of services in their domestic legislation and in their tax treaties, comparing the provisions of the latter with the current provisions in model tax conventions.
