WHAT TO EXPECT IN THE NEW US-CANADA TREATY

Peter A. Glicklich and Michael J. Miller*

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.

* Of Roberts & Holland LLP, New York and Washington, DC.