



## **UN Course on Double Tax Treaties Dakar, Senegal, 9-13 November 2015**

The Course will be held over 5 days between **09:00 a.m.** and **5:00 p.m.**, with a lunch break from 12:30 p.m. to 2:00 p.m.

### *Tentative Programme:*

#### *Day 1*

##### **Opening and welcoming remarks**

##### **Introduction to Tax Treaties**

- Legal nature of tax treaties
- Types of tax treaties
- Interaction between treaty articles
- Relationship between tax treaties and domestic law
- Purposes of tax treaties
- Interpretation of tax treaties

##### **Scope of Application of Tax Treaties**

- Persons covered
- Taxes covered
- General definitions
- Definition of “resident”
- Case study on residence

#### *Day 2*

##### **Permanent Establishment**

- The permanent establishment (PE) concept and its function
- Fixed place of business PE
- Construction PE
- Deemed services PE
- Deemed agency PE
- Exclusions for preparatory or auxiliary activities
- Special rules
- Case study on PE

##### **Taxation of Business Profits**

- PE vs. subsidiary
- Attribution of profits to PE
- Application of the arm’s length principle to PEs

- Relationship between Article 7 and other Articles
- Limited force of attraction in the UN Model
- Expenses and payments
- Special issues
- New Article 7 in the OECD Model

### Day 3

#### **Taxation of Services**

- Business services
- Special PE rules on services
- Independent personal services
- Dependent personal services
- Special issues

#### **International Traffic**

- Definition of “international traffic”
- UN Model Article 8 A
- UN Model Article 8 B
- Relationship between Article 8 and other Articles
- Difference between UN and OECD Article 8
- Case study on Article 8

#### **Transfer Pricing**

- What is transfer pricing
- Terms of Article 9
- Associated enterprises
- Arm’s length principle
- Difference between UN and OECD Article 9
- Consequential adjustments

### Day 4

#### **Allocation of Taxing Rights over Personal Income**

- Dependent and independent personal services
- Director’s fees and remuneration of top level managers
- Artistes and sportsperson
- Government services
- Students
- Pensions and social security payments
- Case studies on Articles 14,15 and 18

### Day 5

#### **Allocation of Taxing Rights over Passive Income**

- Income from immovable property
- Capital Gains
- Dividends

- Beneficial owner
- Definition of dividends
- Interest
- Definition of interest
- Royalties
- Definition of royalties
- Use of personal property
- Know how
- Software
- Satellite broadcasts
- Live sports broadcast
- Other income
- Case studies on Articles 10,12 and 13

#### **Policy and Administrative Matters**

- Elimination of double taxation
- Exchange of information
- Assistance in collection of taxes
- Mutual Agreement Procedure (MAP)
- Non-discrimination
- Members of diplomatic missions and consular posts
- Entry into force
- Termination