



Ad Hoc Expert Group Meeting “2011 Update of the UN Model Double Taxation Convention” (New York, 9-10 June 2011)

PROVISIONAL AGENDA

Thursday, 9 June 2011

9:30 a.m. – 10:00 a.m.

Opening of the meeting:

- Welcome remarks by **Alex Trepelkov**, *Director, Financing for Development Office (FFDO/DESA)*
- Introduction by **Armando Lara Yaffar**, *Chairperson, Committee of Experts on International Cooperation in Tax Matters (UN Tax Committee)*

10:00 a.m. – 11:00 a.m.

General discussion:

- General considerations, priorities of the meeting and framework of discussions by **Robin Oliver**, *Member, UN Tax Committee* and **Michael Lennard**, *Chief, International Tax Cooperation Unit, FFDO/DESA*
- General reflections on the UN Model update by **Brian Arnold**, *Senior Adviser, Canadian Tax Foundation* and **David Rosenbloom**, *Professor, New York University*, and additional comments by **Roy Rohatgi**, *International Tax Adviser*

11:00 a.m. – 1:00 p.m.

Focused discussion:

- Article 1 (Persons covered); Article 2 (Taxes covered); Article 3 (General definitions); Article 4 (Resident) and Article 13 (Capital gains) by **Armando Lara Yaffar**, *Chairperson, UN Tax Committee*
- Article 6 (Income from immovable property); Article 8 (Shipping, inland waterways transport and air transport) and Article 9 (Associated enterprises) by **Secretariat**

1:00 p.m. – 2:30 p.m.

Lunch break

2:30 p.m. – 5:30 p.m.

Focused discussion:

- Article 5 (Permanent establishment) by **Stig Sollund**, *Member, UN Tax Committee* and additional comments by **Kwame Adjei-Djan**, *Member, UN Tax Committee*
- Article 7 (Business profits) by **Robin Oliver**, *Member, UN Tax Committee*
- Article 10 (Dividends); Article 11 (Interest) and Article 12 (Royalties) by **Marcos Valadao**, *Member, UN Tax Committee*

Friday, 10 June 2011

9:30 a.m. – 1:00 p.m.

Focused discussion:

- Article 14 (Independent personal services); Article 15 (Dependent personal services); Article 16 (Directors' fees and remuneration of top-level managerial officials) and Article 17 (Artists and sportspersons) by **Liselott Kana**, *Member, UN Tax Committee*
- Article 18 (Pensions and social security payments); Article 19 (Government service); Article 20 (Students); Article 21 (Other income) and Article 22 (Capital) by **Claudine Devillet**, *Member, UN Tax Committee*

1:00 p.m. – 2:30 p.m.

Lunch break

2:30 p.m. – 5:00 p.m.

Focused discussion:

- Article 23 (Methods for elimination of double taxation); Article 24 (Non-discrimination) and Article 26 (Exchange of information) by **Anita Kapur**, *Member, UN Tax Committee*
- Article 25 (Mutual agreement procedure) by **Claudine Devillet**, *Member, UN Tax Committee*
- Article 27 (Assistance in the collection of taxes); Article 28 (Members of diplomatic missions and consular posts); Article 29 (Entry into force); Article 30 (Termination) and Title of the Model by **Secretariat**

5:00 p.m. – 5:30 p.m.

Closing of the meeting:

- Conclusions and way forward by **Armando Lara Yaffar**, *Chairperson, UN Tax Committee*, **Robin Oliver**, *Member, UN Tax Committee* and **Secretariat**