**Expert Group Meeting on Transfer Pricing and Capacity Development in Tax Matters**

14 March 2012  
Conference Room 1, North Lawn Building  
United Nations Headquarters, New York

**Agenda**

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<th>Time</th>
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| 9:30 – 9:40 am| Opening of the Meeting:  
**Alexander Trepelkov**, Director, Financing for Development Office, UNDESA  
**Werner Puschra**, Director, Friedrich-Ebert-Stiftung, New York Office |
| 9:40 – 10:00 am| Keynote Speaker: **Vito Tanzi**: Building Fiscal Capacity through Greater Cooperation. |
| 10:00 – 11:00 am| First Panel Discussion on Key Issues in Transfer Pricing for Developing Countries and Possible Solutions  
(with very brief introductions of topics by speakers)  
Chair: **Stephen Shay**, Harvard University  
- Speaker 1: Arm’s Length Pricing Methods: **Stig Sollund**, Norway (8 min)  
- Speaker 2: Intangibles (other than marketing intangibles): **Anita Kapur**, India (8 min)  
- Speaker 3: The case of marketing intangibles: **Marc Levey**, Baker & McKenzie (8 min)  
- Speakers 4 & 5: Information issues, country by country reporting and the possibility of formulary apportionment: **David Spencer**, Tax Justice Network and **Martin Hearson**, ActionAid (16 mins) |
| 11:00 – 11:15 am| Coffee break |
| 11:15 – 11:45| General Discussion on First Panel Issues  
Second Panel Discussion on Key Issues in Transfer Pricing for Developing Countries and Possible Solutions  
(with very brief introductions of topics by speakers)  
Chair: **David Rosenbloom**, New York University  
- Speaker 1: Documentation issues: **Carol Doran Klein**, U.S. Council of International Business (8 min)  
- Speaker 2: Dispute Avoidance and Resolution: **Carol Dunahoo**, Baker & McKenzie (8 mins)  
- Speakers 3 and 4: What is the role of countries in relation to their resident companies operating in developing countries?  
**Sheila Killian**, University of Limerick, Ireland (8 Minutes) and  
**Peter Baumgartner**, former CEO, Swissholdings (8 Minutes) |
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<tr>
<th>Time</th>
<th>Session/Event</th>
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<tr>
<td>12:45 – 1:15 pm</td>
<td>General Discussion on Second Panel Issues</td>
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<td>1:15 – 2:00 pm</td>
<td>Lunch break – boxed lunches provided</td>
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| 2:00 – 3:30 pm   | A Survey of Practical Lessons from Country Experiences on Transfer Pricing - some key learnings | Chair: **Stig Sollund** (Norway)  
- Speaker 1: Ecuador’s experience: **Juan Carlos Campuzano Sotomayor**, (8 min)  
- Speaker 2: The Thai experience: **Phensuk Sangasubana** (8 min)  
- Speaker 3: Brazil’s experience: **Marcos Valadao** (8 min)  
- Speaker 4: Nepal’s experience: **Michael Kobetsky** (8 min)  
- Speakers 5 and 6: Legislative and Administration lessons: **Kiyoshi Nakayama** and **Victor Thuronyi**, IMF (16 Minutes)  
- Speaker 7: Aspects of the European Union experience: **Tom Neale**, European Commission (8 min) |
| 3:30 – 3:45 pm   | Coffee break                                                                  |                                                                        |
| 3:45 – 4:40 pm   | A moderated discussion “What is the UN’s Role in Enhancing Tax Capacity in Developing Countries” | Chair: **Werner Puschra**  
Participants: **Assistant Secretary-General Jomo K. Sundaram**  
**Allen Kagina**, Commissioner General, Uganda Revenue Authority  
**Armando Lara Yaffar**, Chairperson, UN Tax Committee |
| 4:40 – 6:30 pm   | Panel on UN Capacity Development Role (including its relationship to other organizations and initiatives): | Chair: **Wolfgang Lasars** (Germany)  
- Speaker 1: Key issues for tax treaty capacity building: **Mansor Hassan**, Malaysia (8 min)  
- Speaker 2: A South African perspective: **Franz Tomasek** (8 min)  
- Speaker 3: A Japanese perspective: **Keiji Aoyama** (8 min)  
- Speaker 4: An NGO perspective: **Jo Marie Griesbraber**, New Rules for Global Finance (8 min)  
- Speaker 5: An ATAF perspective: **Logan Wort** (8 min)  
- Speaker 6: A CIAT perspective: **Márcio Verdi** (8 min)  
- Speaker 7: An OECD perspective: **Marlies de Ruijter** (8 min)  
- Speaker 8: A World Bank perspective: **Richard Stern** (8 min)  
- Speakers 9 and 10: A UN Secretariat perspective: **Dominika Halka and Harry Tonino** (8 min) |
| 6:30 pm          | Close of Meeting                                                              |                                                                        |