



**Technical Meeting on “Tax Treaty Administration and Negotiation”
New York, 30-31 May 2013**

A. Papers on Selected Topics in Administration of Tax Treaties for Developing Countries

1) Overview of Major Issues in the Application of Tax Treaties
Brian Arnold

2) Persons Qualifying for Treaty Benefits
Joanna Wheeler

3) Taxation of Residents on Foreign Source Income
Peter Harris

4) Taxation of Non-residents
Colin Campbell

5) Taxation of Non-residents on Business Profits
Jinyan Li

6) Taxation of Non-resident Service Providers
Ariane Pickering

7) Taxation of Investment Income and Capital Gains
Jan de Goede

8) Dispute Resolution: the Mutual Agreement Procedure
Hugh Ault

9) Improper Use of Tax Treaties, Tax Avoidance and Tax Evasion
Philip Baker

B. Papers on Selected Topics in Negotiation of Tax Treaties for Developing Countries

1) Why negotiate tax treaties
Ariane Pickering

2) Tax Treaty Policy Framework and Country Model
Ariane Pickering

3) Preparing for Tax Treaty Negotiation
Odd Hengsle

4) How to Conduct Tax Treaty Negotiations
Odd Hengsle

5) Post-negotiation Activities
Odd Hengsle