



Technical Meeting on “Tax Treaty Administration and Negotiation”
New York, 30-31 May 2013
S2726-S2727 Conference Room, 27th Floor, UN Secretariat Building

TENTATIVE PROGRAMME

Day 1

OPENING SESSION	
09:30 - 10:00 am	<p><i>Welcoming Remarks</i></p> <p>Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Mr. Wolfgang Lasars, Director, International Tax Section, Federal Ministry of Finance, Germany, on behalf of the German Government</p> <p>Mr. Matthias Witt, on behalf of the International Tax Compact</p> <p><i>Update on the UN Capacity Development Programme in International Tax Cooperation and the Joint Project with the International Tax Compact</i></p> <p>Ms. Dominika Halka and Mr. Harry Tonino, Economic Affairs Officers, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p>
SESSIONS ON TAX TREATY NEGOTIATION	
10:00 - 11:15 am	<p><i>Tax Treaties: Policy Aspects and Background</i></p> <p>Chair: Mr. Armando Lara Yaffar, Director-General for International Affairs, Department of Revenue, Ministry of Finance and Public Credit, Mexico; Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Ms. Ariane Pickering, Former Chief Tax Treaty Negotiator, Australian Department of the Treasury, Australia</p> <p><i>Why Negotiate Tax Treaties</i> (Paper 1-N)</p> <p>Lead Discussant: Ms. Ana Y. Rodríguez, Senior Advisor, Ministry of Finance, Costa Rica</p> <p><i>Tax Treaty Policy Framework and Country Model</i> (Paper 2-N)</p> <p>Lead Discussant: Mr. Syed Mohammad Abu Daud, Additional Commissioner of Taxes, National Board of Revenue, Ministry of Finance, Bangladesh</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
11:15 - 11:30 am	<p><i>Coffee Break</i></p>
11:30 - 1:30 pm	<p><i>Practical Issues in Negotiating Tax Treaties</i></p> <p>Chair: Mr. Wolfgang Lasars, Director, International Tax Section, Federal Ministry of Finance, Germany; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Mr. Odd Hengsle, Former Director General, Tax Treaties and International Tax Affairs, Norway</p>

	<p><i>Preparing for Tax Treaty Negotiation (Paper 3-N)</i></p> <p>Lead Discussant: Mr. Ulvi Yusifov, Head of International Treaties Division, Ministry of Taxes, Azerbaijan</p> <p><i>How to Conduct Tax Treaty Negotiation (Paper 4-N)</i></p> <p>Lead Discussant: Ms. Irving Ojeda Alvarez, Former Treaty Negotiator, Ministry of Economy and Finance, Peru; Inter-regional Advisor, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p><i>Post-negotiation Activities (Paper 5-N)</i></p> <p>Lead Discussant: Mr. Berlin Msiska, Commissioner General, Zambia Revenue Authority, Republic of Zambia</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
1:30 - 3:00 pm	Lunch
SESSIONS ON TAX TREATY ADMINISTRATION	
3:00 - 3:45 pm	<p><i>Overview of Major Issues in the Application of Tax Treaties (Paper 1-A)</i></p> <p>Chair: Ms. Lise-Lott Kana, Head of the Department of International Taxation, Internal Revenue Service, Chile; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Mr. Brian Arnold, Professor Emeritus of Tax Law; Senior Adviser, Canadian Tax Foundation, Toronto, Canada</p> <p>Lead Discussant: Mr. Baye Moussa Ndoye, Head, Office of International Relations, Directorate General of Taxation, Senegal</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
3:45 - 4:45 pm	<p><i>Persons Qualifying for Treaty Benefits (Paper 2-A)</i></p> <p>Chair: Mr. Stig Sollund, Director-General, Deputy Head of Tax Law Department, Ministry of Finance, Norway; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Ms. Joanna Wheeler, Senior Principal, International Bureau of Fiscal Documentation, Amsterdam, The Netherlands</p> <p>Lead Discussant: Mr. Galo Antonio Maldonado, National Chief, Internal Revenue Service, Tax Regulation Department, Ecuador</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
4:45 - 5:00 pm	Coffee Break
5:00 - 6:00 pm	<p><i>Taxation of Residents on Foreign Source Income (Paper 3-A)</i></p> <p>Chair: Mr. Mansor Hassan, Director, Department of International Taxation, Inland Revenue Board, Malaysia; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Mr. Peter Harris, Professor of Tax Law, University of Cambridge, United Kingdom</p> <p>Lead Discussant: Ms. Phensuk Sangasubana, Head, International Tax Division, Bureau of Tax Policy and Planning, Revenue Department, Ministry of Finance, Thailand</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>

Day 2

SESSIONS ON TAX TREATY ADMINISTRATION (<i>continued</i>)	
9:15 - 10:00 am	<p><i>Taxation of Non-residents</i> (Paper 4-A)</p> <p>Chair: Mr. Armando Lara Yaffar, Director-General for International Affairs, Department of Revenue, Ministry of Finance and Public Credit, Mexico; Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Mr. Brian Arnold, Professor Emeritus of Tax Law; Senior Adviser, Canadian Tax Foundation, Toronto, Canada</p> <p>Lead Discussant: Mr. Ruslan Akhalaia, Acting Deputy Director General, Revenue Service, Georgia</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
10:00 - 11:00 am	<p><i>Taxation of Non-residents on Business Profits</i> (Paper 5-A)</p> <p>Chair: Ms. Marlies de Ruiter, Head, Tax Treaty, Transfer Pricing & Financial Transactions Division, Center for Tax Policy and Administration, OECD</p> <p>Presenter: Mr. Brian Arnold, Professor Emeritus of Tax Law; Senior Adviser, Canadian Tax Foundation, Toronto, Canada</p> <p>Lead Discussant: Ms. Sabina Theresa Walcott-Denny, Commissioner, Department of Inland Revenue, Barbados</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
11:00 - 11:15 am	<i>Coffee Break</i>
11:15 - 12:10 pm	<p><i>Taxation of Non-resident Service Providers</i> (Paper 6-A)</p> <p>Chair: Ms. Lise-Lott Kana, Head of the Department of International Taxation, Internal Revenue Service, Chile; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenter: Ms. Ariane Pickering, Former Chief Tax Treaty Negotiator, Australian Department of the Treasury</p> <p>Lead Discussant: Mr. Alvaro Romano, Sub-Director General, General Directorate of Taxation, Ministry of Finance and Economy, Uruguay</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
12:10 - 1:00 pm	<p><i>Taxation of Investment Income and Capital Gains</i> (Paper 7-A)</p> <p>Chair: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College of Law School, Boston, USA</p> <p>Presenter: Mr. Jan de Goede, Senior Principal, International Bureau of Fiscal Documentation, Amsterdam, The Netherlands</p> <p>Lead Discussant: Ms. Najia Bargui, Head, International Tax Treaties Negotiation Bureau, Ministry of Economy and Finance, Morocco</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
1:00 - 2:30 pm	<i>Lunch</i>
2:30 - 3:15 pm	<p><i>Dispute Resolution: Mutual Agreement Procedure (MAP)</i> (Paper 8-A)</p> <p>Chair: Mr. Mansor Hassan, Director, Department of International Taxation, Inland Revenue Board, Malaysia; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p>

	<p>Presenter: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College of Law School, Boston, USA</p> <p>Lead Discussant: Mr. Eric Nii Yarboi Mensah, Chief Inspector of Taxes, Ghana Revenue Authority, Ghana</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
3:15 - 4:00 pm	<p><i>Improper Use of Tax Treaties, Tax Avoidance and Tax Evasion</i> (Paper 9-A)</p> <p>Chair: Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, OECD</p> <p>Presenter: Mr. Philip Baker, Barrister, QC, Grays Inn Tax Chambers, London, United Kingdom</p> <p>Lead Discussant: Mr. Adesoji Bodunde Omoyele, Assistant Director of Taxes, Department of Federal Inland Revenue Services, Nigeria</p> <p><i>Group discussion with interventions by experts, country representatives and other participants</i></p>
4:00 - 4:15 pm	<i>Coffee Break</i>
SESSION ON INTERNATIONAL COOPERATION IN TAX MATTERS	
4:15 - 6:00 pm	<p><i>Sharing Experiences on Bilateral/Multilateral Cooperation in the Area of Taxation</i></p> <p>Chair: Mr. Harald Küppers, Program Manager, Good Financial Governance in Africa, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH</p> <p><i>Country examples</i></p>
6:00 pm	<p><i>Closing remarks</i></p> <p>Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Mr. Wolfgang Lasars, Director, International Tax Section, Federal Ministry of Finance, Germany, on behalf of the German Government</p> <p>Mr. Matthias Witt, on behalf of the International Tax Compact</p>