



Workshop on Tax Base Protection for Developing Countries
New York, 4 June 2014

TENTATIVE PROGRAMME

9:00 - 9:20 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. Pascal Saint-Amans, Director, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</p>
9:20 - 9:40 am	<p><i>UN Project on Building Capacity of Developing Countries to Protect Their Tax Base</i> Ms. Dominika Halka, Chief, Capacity Development Unit, Financing for Development Office, Department of Economic and Social Affairs, United Nations; Mr. Harry Tonino, Economic Affairs Officer, Capacity Development Unit, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p>
9:40 - 11:30 am	<p><i>Major Issues for Developing Countries in Protecting the Tax Base</i></p> <p>Chair: Ms. Carmel Peters, Policy Manager, Inland Revenue, New Zealand; Member of the UN Committee of Experts on International Cooperation in Tax Matters and Coordinator of the Subcommittee on Base Erosion and Profit Shifting</p> <p>Presenters: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation, Toronto, Canada; Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School, USA; Mr. Peter Barnes, Senior Lecturing Fellow, Duke University School of Law, USA; Ms. Diane Ring, Professor of Tax Law, Boston College Law School, USA; Ms. Marlies de Ruiter, Head, Tax Treaty, Transfer Pricing & Financial Transactions Division, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</p> <p>Lead Discussants: Mr. Dejan Dabetic, Senior Counsellor, Head of Tax Treaties Division, Department of Fiscal System, Ministry of Finance, Serbia; Mr. Alvaro Romano, Deputy General Director, Directorate General for Taxation, Uruguay</p> <p><i>Group discussion with interventions by country representatives and other participants</i></p>
11:30 - 11:45 am	<i>Coffee break</i>
11:45 - 1:00 pm	<p><i>Preventing Tax Treaty Abuse</i></p> <p>Chair: 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 and Coordinator of the Subcommittee on Transfer Pricing</p> <p>Presenters: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School, Boston, USA; Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</p> <p>Lead Discussant: Mr. Galo Antonio Maldonado López, Director of Negotiations of Investment Agreements and Agreements for the Avoidance of Double Taxation, Ministry of Foreign Trade, Ecuador</p> <p><i>Group discussion with interventions by country representatives and other participants</i></p>
1:00 - 2:30 pm	<i>Lunch</i>

2:30 - 3:30 pm	<p><i>Taxation of Services (including Taxation of Fees for Technical Services)</i></p> <p>Chair: Ms. Lise-Lott Kana, Head of the Department of International Taxation, Internal Revenue Service, Chile; Vice-Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters and Coordinator of the Subcommittee on Tax Treatment of Services</p> <p>Presenter: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation, Toronto, Canada</p> <p>Lead Discussant: Ms. Laila Benchekroun, Head of International Tax Treaties Unit, General Directorate of Taxation, Morocco</p> <p><i>Group discussion with interventions by country representatives and other participants</i></p>
3:30 - 4:30 pm	<p><i>Protecting the Tax Base in the Digital Economy</i></p> <p>Chair: Mr. Ulvi Yusifov, Head of International Treaties Division, Ministry of Taxes, Azerbaijan; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Presenters: Ms. Jinyan Li, Professor of Tax Law, Osgoode Hall Law School, York University, Canada; Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</p> <p>Lead Discussant: Ms. Phensuk Sangasubana, Head, International Tax Division, Bureau of Tax Policy and Planning, The Revenue Department, Ministry of Finance, Thailand</p> <p><i>Group discussion with interventions by country representatives and other participants</i></p>
4:30 - 4:45 pm	<i>Coffee break</i>
4:45 - 5:45 pm	<p><i>Tax Incentives and Tax Base Protection Issues</i></p> <p>Chair: Mr. Eric Nii Yarboi Mensah, Chief Inspector of Taxes, Ghana Revenue Authority, Ghana; Member of the UN Committee of Experts on International Cooperation in Tax Matters and Coordinator of the Subcommittee on Extractive Industries Taxation Issues for Developing Countries</p> <p>Presenters: Mr. Eric M. Zolt, Professor of Law, UCLA School of Law, University of California, Los Angeles, USA; Ms. Marlies de Ruiter, Head, Tax Treaty, Transfer Pricing & Financial Transactions Division, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</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 country representatives and other participants</i></p>
5:45 - 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. Pascal Saint-Amans, Director, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD)</p>