



2nd Workshop on Tax Base Protection for Developing Countries
Paris, France, 23 September 2014

TENTATIVE PROGRAMME

OPENING AND INTRODUCTION	
10:00 - 10:30 am	<p>Welcoming Remarks</p> <p>Ms. Dominika Halka, Chief, Capacity Development Unit, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Ms. Marlies de Ruiter, Head, Tax Treaties, Transfer Pricing and Financial Transactions Division, Center for Tax Policy and Administration, OECD</p> <p>UN Project on Building Capacity of Developing Countries to Protect Their Tax Base</p> <p>Mr. Harry Tonino, Economic Affairs Officer, Capacity Development Unit, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p>
DISCUSSION OF SELECTED ISSUES IN PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES (PART 1)	
10:30 - 11:30 am	<p>Introduction and Presentations</p> <p>Chair: Stig Sollund, Director-General, Deputy Head, Tax Law Department, Ministry of Finance, Norway; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Preventing the Artificial Avoidance of PE Status</p> <p>Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <p>Neutralizing Effects of Hybrid Mismatch Arrangements</p> <p>Mr. Peter Harris, Professor of Tax Law, University of Cambridge</p> <p>Limiting Interest Deductions</p> <p>Mr. Peter Barnes, Senior Lecturing Fellow, Duke University School of Law</p> <p><i>Wrap-up and preparation for small-group discussions</i></p>
11:30 - 11:45 am	Coffee Break
11:45 - 12:45 pm	Small-group Discussions
	<p>Group 1: Preventing the Artificial Avoidance of PE Status</p> <p>Facilitator: Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <p>Lead Discussant/Rapporteur: Ms. Mathabo Mokoko, Senior Manager, Policy, Procedures and Law Interpretation, Lesotho Revenue Authority</p> <p>Group 2: Neutralizing Effects of Hybrid Mismatch Arrangements</p> <p>Facilitator: Mr. Peter Harris, Professor of Tax Law, University of Cambridge</p> <p>Lead Discussant/Rapporteur: Mr. Galo A. Maldonado López, General Adviser of the Ministry of Labour, Ministry of Labour Relations, Ecuador</p> <p>Group 3: Limiting Interest Deductions</p> <p>Facilitator: Mr. Peter Barnes, Senior Lecturing Fellow, Duke University School of Law</p> <p>Lead Discussant/Rapporteur: Mr. Mathew O. Gbonjubola, Head, Transfer Pricing, Federal Inland Revenue Service, Nigeria</p>
12:45 - 1:30 pm	Small-group Reports and General Discussion
	<p>Chair: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation</p> <p>Report on Group 1 Discussion: Preventing the Artificial Avoidance of PE Status</p> <p>Ms. Mathabo Mokoko, Senior Manager, Policy, Procedures and Law Interpretation, Lesotho Revenue Authority; Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <p>Report on Group 2 Discussion: Neutralizing Effects of Hybrid Mismatch Arrangements</p> <p>Mr. Galo A. Maldonado López, General Adviser of the Ministry of Labour, Ministry of Labour Relations, Ecuador; Mr. Peter Harris, Professor of Tax Law, University of Cambridge</p> <p>Report on Group 3 Discussion: Limiting Interest Deductions</p> <p>Mr. Mathew O. Gbonjubola, Head, Transfer Pricing, Federal Inland Revenue Service, Nigeria; Mr. Peter Barnes, Senior Lecturing Fellow, Duke University School of Law</p> <p><i>Interactive general discussion and conclusions</i></p>
1:30 - 2:30 pm	Lunch

DISCUSSION OF SELECTED ISSUES IN PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES (PART 2)	
2:30 - 3:30 pm	<i>Introduction and Presentations</i>
	<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><i>Taxation of Capital Gains</i> Mr. Wei Cui, Associate Professor, Faculty of Law, University of British Columbia</p> <p><i>Preventing Tax Treaty Abuse</i> Mr. Graeme Cooper, Professor of Tax Law, University of Sydney</p> <p><i>Transparency and Disclosure</i> Ms. Diane Ring, Professor of Tax Law, Boston College Law School</p> <p><i>Wrap-up and preparation for small-group discussions</i></p>
3:30 - 4:30 pm	<i>Small-group Discussions</i>
	<p><u>Group 1: Taxation of Capital Gains</u> Facilitator: Mr. Wei Cui, Associate Professor, Faculty of Law, University of British Columbia Lead Discussant/Rapporteur: Mr. Alvaro C. Romano, Deputy General Director, Directorate General for Taxation, Uruguay</p> <p><u>Group 2: Preventing Tax Treaty Abuse</u> Facilitator: Mr. Graeme Cooper, Professor of Tax Law, University of Sydney Lead Discussant/Rapporteur: Mr. Max Mugari, Head Advisory, Legal Division, Zimbabwe Revenue Authority</p> <p><u>Group 3: Transparency and Disclosure</u> Facilitator: Ms. Diane Ring, Professor of Tax Law, Boston College Law School Lead Discussant/Rapporteur: Mr. Syed Mohammad Abu Daud, Additional Commissioner of Taxes, National Board of Revenue, Ministry of Finance, Bangladesh</p>
4:30 - 4:45 pm	<i>Coffee Break</i>
4:45 - 5:45 pm	<i>Small-group Reports and General Discussion</i>
	<p>Chair: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School</p> <p><i>Report on Group 1 Discussion: Taxation of Capital Gains</i> Mr. Alvaro C. Romano, Deputy General Director, Directorate General for Taxation, Uruguay; Mr. Wei Cui, Associate Professor, Faculty of Law, University of British Columbia</p> <p><i>Report on Group 2 Discussion: Preventing Tax Treaty Abuse</i> Mr. Max Mugari, Head Advisory, Legal Division, Zimbabwe Revenue Authority; Mr. Graeme Cooper, Professor of Tax Law, University of Sydney</p> <p><i>Report on Group 3 Discussion: Transparency and Disclosure</i> Mr. Syed Mohammad Abu Daud, Additional Commissioner of Taxes, National Board of Revenue, Ministry of Finance, Bangladesh; Ms. Diane Ring, Professor of Tax Law, Boston College Law School</p> <p><i>Interactive general discussion and conclusions</i></p>
5:45 - 6:00 pm	<i>Closing Remarks</i>
	<p>Ms. Dominika Halka, Chief, Capacity Development Unit, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Ms. Marlies de Ruiter, Head, Tax Treaties, Transfer Pricing and Financial Transactions Division, Center for Tax Policy and Administration, OECD</p>