



Group Meeting on “Capacity Building on Tax Treaty Administration”

Rome, Italy, 28-29 January 2013

(IFAD Headquarters)

TENTATIVE PROGRAMME

Day 1

9:30 - 10:20 am (joint session with the parallel meeting on “Capacity Building on Tax Treaty Negotiation”)	<p>Opening session (Oval Room, S120, (-1) Floor)</p> <p>Welcoming remarks</p> <p>Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Mr. Roland von Frankenhurst, Head of Sector Project, International Tax Compact (ITC)</p> <p>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>Overview of the UN Capacity Development Programme in International Tax Cooperation and the Joint UN-ITC Project</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>
10:20 - 11:35 am	<p>Overview of Major Issues (Room C500, 5th Floor)</p> <p>Chair: Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Lead Discussant: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p><i>Round-table discussion with interventions by participants</i></p>
11:35 - 11:50 am	Coffee break
11:50 - 1:15 pm	<p>Taxation of Non-residents (Room C500, 5th Floor)</p> <p>Chair: Mr. Mansor Hassan (Malaysia), Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Mr. Michael Lennard, Chief, International Tax Cooperation Section, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p><i>Round-table discussion with interventions by participants</i></p>
1:15 - 2:45 pm	Lunch
2:45 - 3:45 pm	<p>Persons Qualifying for the Benefits of Tax Treaties (Room C500, 5th Floor)</p> <p>Chair: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p>Lead Discussant: Ms. Joanna Wheeler, Senior Principal, International Bureau of Fiscal Documentation (IBFD)</p> <p><i>Round-table discussion with interventions by participants</i></p>
3:45 - 4:00 pm	Coffee break
4:00 - 5:00 pm	<p>Taxation of Residents on Foreign Source Income (Room C500, 5th Floor)</p> <p>Chair: Mr. Mansor Hassan (Malaysia), Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p><i>Round-table discussion with interventions by participants</i></p>
5:00 - 5:30 pm (joint session)	<p>Sharing Regional Experiences and Perspectives (Oval Room, S120, (-1) Floor)</p> <p>Chair: Mr. Alexander Trepelkov, Director, Financing for Development Office, Department</p>

with the parallel meeting on “Capacity Building on Tax Treaty Negotiation”)	<p>of Economic and Social Affairs, United Nations</p> <p>Speaker 1: Mr. Miguel Pecho, Director of Tax Studies and Research, Inter-American Center of Tax Administrations (CIAT)</p> <p>Speaker 2: Ms. Elizabeth Storbeck, Coordinator of the Working Group on Exchange of Information and Tax Treaties, African Tax Administration Forum (ATAF)</p> <p>Speaker 3: Mr. Mansor Hassan, The Commonwealth Association of Tax Administrators, Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p><i>Questions & Answers</i></p>
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Day 2

9:30 - 10:45 am	<p><i>Taxation of Non-residents on Business Profits</i> (Room C500, 5th Floor)</p> <p>Chair: Mr. Mansor Hassan (Malaysia), Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Prof. Jinyan Li, Professor of Tax Law, Osgoode Hall Law School, York University, Canada</p> <p><i>Round-table discussion with interventions by participants</i></p>
10:45 - 11:00 am	<i>Coffee break</i>
11:00 - 12:00 pm	<p><i>Taxation of Non-resident Service Providers</i> (Room C500, 5th Floor)</p> <p>Chair: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p>Lead Discussant: Ms. Ariane Pickering, Former Chief Tax Treaty Negotiator, Australian Department of the Treasury</p> <p><i>Round-table discussion with interventions by participants</i></p>
12:00 – 1:00 pm	<p><i>Investment Income and Capital Gains</i> (Room C500, 5th Floor)</p> <p>Chair: Mr. Mansor Hassan (Malaysia), Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Prof. Jan de Goede, Senior Principal, International Bureau of Fiscal Documentation (IBFD)</p> <p><i>Round-table discussion with interventions by participants</i></p>
1:00 - 2:30 pm	<i>Lunch</i>
2:30 - 3:45 pm (joint session with the parallel meeting on “Capacity Building on Tax Treaty Negotiation”)	<p><i>Sharing Experiences on the Relationship between Domestic Tax Legislation and Tax Treaties</i> (Oval Room, S120, (-1) Floor)</p> <p>Chair: Mr. Armando Lara Yaffar (Mexico), Chairperson, UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p><i>Round-table discussion with interventions by experts and participants, including questions & answers</i></p>
3:45 - 4:00 pm	<i>Coffee break</i>
4:00 - 5:15 pm (joint session with the parallel meeting on “Capacity Building on Tax Treaty Negotiation”)	<p><i>Sharing Experiences on Improper Use of Tax Treaties, Tax Avoidance and Tax Evasion</i> (Oval Room, S120, (-1) Floor)</p> <p>Chair: Mr. Armando Lara Yaffar (Mexico), Chairperson, UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p><i>Round-table discussion with interventions by experts and participants, including questions & answers</i></p>
5:15 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>