



Group Meeting on “Capacity Building on Tax Treaty Negotiation”

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 Administration”)	Opening session (Oval Room, S120, (-1) Floor) Welcoming remarks Mr. Alexander Trepelkov , Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations Mr. Roland von Frankenhurst , Head of Sector Project, International Tax Compact (ITC) 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 Overview of the UN Capacity Development Programme in International Tax Cooperation and the Joint UN-ITC Project Ms. Dominika Halka and Mr. Harry Tonino , Economic Affairs Officers, Financing for Development Office, Department of Economic and Social Affairs, United Nations
10:20 - 11:35 am	Why to Negotiate Tax Treaties? (Room C100, 1 st Floor) Chair: Mr. Armando Lara Yaffar (Mexico), Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters Lead Discussant: Ms. Ariane Pickering , Former Chief Tax Treaty Negotiator, Australian Department of the Treasury <i>Round-table discussion with interventions by experts and participants</i>
11:35 - 11:50 am	Coffee break
11:50 - 1:15 pm	Designing a Developing Country Treaty Model (Room C100, 1 st Floor) 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 Lead Discussant: Ms. Lise-Lott Kana (Chile), Member of the UN Committee of Experts on International Cooperation in Tax Matters <i>Round-table discussion with interventions by experts and participants</i>
1:15 - 2:45 pm	Lunch
2:45 - 3:45 pm	Preparing for Tax Treaty Negotiation (Room C100, 1 st Floor) Chair: Mr. Armando Lara Yaffar (Mexico), Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters Lead Discussant: Mr. Odd Hengsle , Former Director General, Tax Treaties and International Tax Affairs, Norway <i>Round-table discussion with interventions by experts and participants</i>
3:45 - 4:00 pm	Coffee break
4:00 - 5:00 pm	Preparing for Tax Treaty Negotiation (continued) (Room C100, 1 st Floor)
5:00 -5:30 pm (joint session with the parallel meeting on	Sharing Regional Experiences and Perspectives (Oval Room, S120, (-1 floor)) Chair: Mr. Alexander Trepelkov , Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations Speaker 1: Mr. Miguel Pecho , Director of Tax Studies and Research, Inter-American Center

“Capacity Building on Tax Treaty Administration”)	<p>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 (CATA), 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>How to Conduct Tax Treaty Negotiation?</i> (Room C100, 1st Floor)</p> <p>Chair: Mr. Armando Lara Yaffar (Mexico), Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p>Lead Discussant: Mr. Ron van der Merwe (South Africa), Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p><i>Round-table discussion with interventions by experts and participants</i></p>
10:45 - 11:00 am	<i>Coffee break</i>
11:00 - 12:10 pm	<p><i>Post-Negotiation Activities</i> (Room C100, 1st Floor)</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>Lead Discussant: Mr. Armando Lara Yaffar (Mexico), Chairperson of the UN Committee of Experts on International Cooperation in Tax Matters</p> <p><i>Round-table discussion with interventions by experts and participants</i></p>
12:10 – 1:00 pm	<p><i>Analysis of Existing Background/Training Resources</i> (Room C100, 1st Floor)</p> <p>Chair: Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Lead Discussant: Mr. David Partington, Senior Advisor, Tax Treaties Unit, Centre for Tax Policy and Administration, Organization for Economic Co-operation and Development (OECD)</p> <p><i>Round-table discussion with interventions by experts and 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 Administration”)	<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 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 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 Administration”)	<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 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 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>