



## UN Capacity Development Programme on International Tax Cooperation

### UN Workshop on Protecting the Tax Base of Developing Countries *Practical Portfolio on Taxation of Income from Services* Panama City, Panama, 4-5 June 2015

#### PROGRAMME

THURSDAY, 4 JUNE 2015	
OPENING AND INTRODUCTION	
<b>9:00 - 9:30 am</b>	<p><i>Welcoming Remarks</i> UN and CIAT Secretariats <i>Purpose, Content and Approach of the Practical Portfolio on Taxation of Income from Services</i> Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation</p>
TAXATION OF INCOME FROM SERVICES AND RISKS OF BASE EROSION	
<b>9:30 - 10:30 am</b>	<p><i>Overview of the Taxation of Income from Services under Domestic Law and Tax Treaties</i> Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Mr. Graeme Cooper, Professor of Tax Law, University of Sydney <i>Questions and Answers</i></p>
<b>10:30 - 11:00 am</b>	<i>Coffee Break</i>
<b>11:00 am - 12:30 pm</b>	<p><i>Overview of the Risks of Base Erosion with respect to the Taxation of Income from Services</i> Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Mr. Graeme Cooper, Professor of Tax Law, University of Sydney <i>Questions and Answers</i></p>
<b>12:30 - 2:00 pm</b>	<i>Lunch</i>
PRESENTATION OF SELECTED COUNTRIES' TAX SYSTEMS	
<b>2:00 - 3:30 pm</b>	<p><i>Country Presentations on Taxation of Services under Domestic Tax Law and Tax Treaties</i> Mr. Carlos Protto, Director, International Tax Relations and Direct Taxation, Ministry of Economy and Public Finance, Argentina Mr. Ricardo A. Rocha, Chief, International Tax Department, Directorate General of Revenue, Ministry of Economy and Finance, Panama Mr. Giancarlo Sotil Gallegos and Mr. Ernesto Javier Loayza Camacho, Customs and Tax Administration National Superintendency, Peru <i>Questions and Answers</i></p>
<b>3:30 - 4:00 pm</b>	<i>Coffee Break</i>
<b>4:00 - 5:30 pm</b>	<p><i>Country Presentations on Taxation of Services under Domestic Tax Law and Tax Treaties</i> Ms. Gabriela Murillo Blanco, Direction of International and Technical Taxation, General Directorate of Taxation, Costa Rica Mr. Juan Carlos Perez Peña, Tax Treaties Office, Ministry of Finance and Public Credit, Mexico Mr. Alvaro Romano, Deputy General Director, Tax Authority, Uruguay <i>Questions and Answers</i></p>

**FRIDAY, 5 JUNE 2015**

**OPTIONS FOR DEALING WITH THE RISKS OF BASE EROSION**

<b>9:00 - 10:30 am</b>	<i>Analysis of Potential Options for Changes in Domestic Legislation</i> <b>Mr. Brian Arnold</b> , Senior Adviser, Canadian Tax Foundation <b>Mr. Graeme Cooper</b> , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
<b>10:30 - 11:00 am</b>	<i>Coffee Break</i>
<b>11:00 am - 12:30 pm</b>	<i>Analysis of Potential Options for Changes in Bilateral Tax Treaties</i> <b>Mr. Brian Arnold</b> , Senior Adviser, Canadian Tax Foundation <b>Mr. Graeme Cooper</b> , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
<b>12:30 - 2:00 pm</b>	<i>Lunch</i>
<b>2:00 - 3:30 pm</b>	<i>Analysis of Potential Administrative Approaches to Deal with the Risks of Base Erosion</i> <b>Mr. Brian Arnold</b> , Senior Adviser, Canadian Tax Foundation <b>Mr. Graeme Cooper</b> , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
<b>3:30 - 4:00 pm</b>	<i>Coffee Break</i>
<b>4:00 - 5:00 pm</b>	<i>General Discussion and Conclusions</i>