



UN-ITC Workshop on Administration of Tax Treaties and Addressing Base-Eroding Payments

Berlin, 1-3 December 2015

TENTATIVE PROGRAMME

TUESDAY, 1 DECEMBER 2015	
OPENING AND INTRODUCTION	
9:00 - 9:30 am	<p>Welcoming Remarks and Introduction</p> <p>Mr. Wolfgang Lasars, Head of Division, German Federal Ministry of Finance</p> <p>Ms. Marion Fleuth-Leferink, Deputy Head of Division, German Federal Ministry for Economic Cooperation and Development</p> <p>Ms. Dominika Halka, Chief, Capacity Development Unit, Financing for Development Office, UN-DESA; Mr. Harry Tonino, Economic Affairs Officer, Capacity Development Unit, Financing for Development Office, UN-DESA</p>
ADMINISTRATION OF TAX TREATIES	
9:30 - 10:30 am	<p>Introduction</p> <p>Presenting Panellists: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation; Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School</p> <p>Other Panellist: Mr. Armando Lara Yaffar, Director for International Tax Treaties, Tax Legislation Unit, Ministry of Finance and Public Credit, Mexico; Chairperson, UN Committee of Experts on International Cooperation in Tax Matters</p> <ul style="list-style-type: none"> • An introduction to the UN Handbook • The relationship between tax treaties and domestic law • Rules of application in the United Nations and OECD Model Conventions • Rules for the application of tax treaties in domestic law • Organizational aspects of the role of the tax authorities in applying tax treaties
10:30 - 11:00 am	Coffee Break
11:00 am - 12:30 pm	<p>Persons Entitled to Treaty Benefits</p> <p>Presenting Panellist: Mr. Peter Harris, Professor of Tax Law, University of Cambridge</p> <p>Other Panellist: Ms. Kim Jacinto-Henares, Commissioner, Bureau of Internal Revenue, Republic of the Philippines; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <ul style="list-style-type: none"> • Definitions of “person” and “resident” • Meaning of “beneficial owner” • Hybrid entities • Case Study*
12:30 - 2:00 pm	Lunch
2:00 - 3:00 pm	<p>Application of Treaties to Residents</p> <p>Presenting Panellist: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School</p> <p>Other Panellists: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation; Mr. Klaus Klotz, Deputy Head of Division, German Federal Ministry of Finance; Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <ul style="list-style-type: none"> • Elimination of double taxation • Exemption vs credit • Case Study*

* Time allocation for case studies may need to be varied depending on each case study.

3:00 - 3:30 pm	<i>Coffee Break</i>
3:30 - 5:30 pm	<p><i>Application of Treaties to Non-residents</i></p> <p>Presenting Panellist: Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <p>Other Panellists: Mr. Armando Lara Yaffar, Director for International Tax Treaties, Tax Legislation Unit, Ministry of Finance and Public Credit, Mexico; Chairperson, UN Committee of Experts on International Cooperation in Tax Matters; Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation</p> <ul style="list-style-type: none"> • Administrative issues • Taxation of non-residents with respect to business profits and services • Case Study*
WEDNESDAY, 2 DECEMBER 2015	
9:00 - 10:30 am	<p><i>Application of Treaties to Non-residents (continued)</i></p> <p>Presenting Panellists: Ms. Diane Ring, Professor of Tax Law, Boston College Law School; Mr. Carlos Gutiérrez, Principal Research Associate, International Bureau of Fiscal Documentation (IBFD) Tax Services</p> <p>Other Panellists: Mr. Peter Harris, Professor of Tax Law, University of Cambridge; Ms. Kim Jacinto-Henares, Commissioner, Bureau of Internal Revenue, Republic of the Philippines; Member of the UN Committee of Experts on International Cooperation in Tax Matters</p> <ul style="list-style-type: none"> • Taxation of non-residents with respect to investment income and capital gains • Case Study*
10:30 - 11:00 am	<i>Coffee Break</i>
11:00 am - 12:30 pm	<p><i>Treaty Abuse</i></p> <p>Presenting Panellist: Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, OECD</p> <p>Other Panellists: Mr. Carlos Gutiérrez, Principal Research Associate, International Bureau of Fiscal Documentation (IBFD) Tax Services; Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation</p> <ul style="list-style-type: none"> • Techniques for dealing with treaty abuse including treaty shopping • Case Study*
12:30 - 2:00 pm	<i>Lunch</i>
2:00 - 3:30 pm	<p><i>Tools for Applying Tax Treaties</i></p> <p>Presenting Panellists: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School; Ms. Diane Ring, Professor of Tax Law, Boston College Law School</p> <p>Other Panellist: Mr. Armando Lara Yaffar, Director for International Tax Treaties, Tax Legislation Unit, Ministry of Finance and Public Credit, Mexico; Chairperson, UN Committee of Experts on International Cooperation in Tax Matters; Mr. Klaus Klotz, Deputy Head of Division, German Federal Ministry of Finance</p> <ul style="list-style-type: none"> • Exchange of information • Mutual agreement procedure • Arbitration
3:30 - 4:00 pm	<i>Coffee Break</i>
4:00 - 5:00 pm	<p><i>Tools for Applying Tax Treaties (continued)</i></p> <p>Presenting Panellists: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School; Ms. Diane Ring, Professor of Tax Law, Boston College Law School</p> <p>Other Panellist: Mr. Armando Lara Yaffar, Director for International Tax Treaties, Tax Legislation Unit, Ministry of Finance and Public Credit, Mexico; Chairperson, UN Committee of Experts on International Cooperation in Tax Matters</p> <ul style="list-style-type: none"> • Case Study* <ul style="list-style-type: none"> Exchange of Information Mutual Agreement Procedure/Arbitration
5:00 - 5:30 pm	<i>Summary</i>

THURSDAY, 3 DECEMBER 2015	
UNITED NATIONS PRACTICAL PORTFOLIOS ON THE TAXATION OF INCOME FROM SERVICES AND ON THE BASE-ERODING PAYMENTS OF INTEREST	
9:00 - 10:30 am	<p><i>Overview of the United Nations Practical Portfolio on the Taxation of Income from Services</i></p> <p>Presenting Panellist: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Other Panellists: Mr. Peter Harris, Professor of Tax Law, University of Cambridge; Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <ul style="list-style-type: none"> • The nature and purpose of the UN Practical Portfolio series • Analysis of the risks of base erosion with respect to income from services <ul style="list-style-type: none"> – Domestic law – Tax treaties
10:30 - 11:00 am	<i>Coffee Break</i>
11:00 am - 12:30 pm	<p><i>Overview of the United Nations Practical Portfolio on the Taxation of Income from Services (continued)</i></p> <p>Presenting Panellist: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Other Panellists: Mr. Peter Harris, Professor of Tax Law, University of Cambridge; Mr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz</p> <ul style="list-style-type: none"> • Options for dealing with the risks of base erosion with respect to income from services <ul style="list-style-type: none"> – Domestic law – Tax administration – Tax treaties
12:30 - 2:00 pm	<i>Lunch</i>
2:00 - 3:30 pm	<p><i>Overview of the United Nations Practical Portfolio on Base-Eroding Payments of Interest</i></p> <p>Presenting Panellist: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Other Panellists: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School; Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, OECD</p> <ul style="list-style-type: none"> • Analysis of the tax treatment of the deduction of interest and other financing expenses under domestic law <ul style="list-style-type: none"> – Introduction – fundamental issues – Interest expenses incurred by residents to earn foreign source income – Interest expenses incurred by non-residents to earn domestic source income
3:30 - 4:00 pm	<i>Coffee Break</i>
4:00 - 5:30 pm	<p><i>Overview of the United Nations Practical Portfolio on Base-Eroding Payments of Interest</i></p> <p>Presenting Panellist: Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation Other Panellists: Mr. Hugh Ault, Professor Emeritus of Tax Law, Boston College Law School; Mr. Jacques Sasseville, Head, Tax Treaty Unit, Center for Tax Policy and Administration, OECD</p> <ul style="list-style-type: none"> • Analysis of the tax treatment of the deduction of interest and other financing expenses under tax treaties <ul style="list-style-type: none"> – Treaty limitations on the taxation of residents – Article 23 – relief from double taxation – Article 11 – withholding taxes – Articles 7 and 14 – deduction of interest in computing business profits – Article 24 – non-discrimination • Risk of base erosion with respect to interest payments and possible responses
5:30 - 5:45 pm	<i>Closing Remarks</i>