Joint UN and OECD Practical Workshop on
the Negotiation of Tax Treaties

OECD Multilateral Tax Center, Vienna

30 May – 03 June 2016

Objectives: The purpose of this workshop is to allow participants to get first-hand experience of the negotiation of tax conventions and, more generally, to learn about problems commonly experienced during the negotiation, application and interpretation of tax conventions. The workshop will therefore be especially useful for officials who will be involved in the negotiation of tax conventions but will also be helpful for officials who will have to apply or interpret tax conventions as part of their work.

Format: The workshop will primarily take the form of the simulated negotiation of all the provisions of a bilateral convention with respect to taxes on income and on capital between two fictitious countries. The negotiations will be based on fictitious treaty models, recent treaties and descriptions of the tax legislation of the two countries.

Participants will be divided in six teams. One instructor will act as the technical advisor for each team; however, participants will be expected to head the actual negotiations of each provision and each participant will be expected to head the discussion on two or three articles during the week.

These simulated negotiations will be supplemented by presentations by the instructors on how to organise and conduct tax treaty negotiations and on some technically difficult issues concerning tax treaties.

Dress code: Casual throughout the week.

Schedule: The workshop will be offered in English only during the week of 30 May to 03 June 2016. A detailed schedule is attached.

Material: Each participant will receive in advance of the workshop:

- a document on practical arrangements for the workshop;
- a description of basic facts and of the tax legislation of the two fictitious countries involved in the negotiations (document NTT-03);
- a copy of the model used by each country for the purpose of the negotiation of tax conventions (documents NTT-04 and NTT-05);
- a copy of the last convention concluded by each fictitious country (documents NTT-06 and NTT-07);
- soft copies of the OECD and UN Models; and
- a copy of a powerpoint presentation on tax treaty negotiation techniques.

Copies of the OECD and UN Models will be distributed at the workshop.

Participants are urged to study the material before the workshop, particularly to understand the different positions of Fredonia and Utopia, so as to be prepared to participate actively in the negotiations. It will be more beneficial for all if the preparation sessions are used for refining your team’s the arguments and strategies rather than explaining what common treaty provisions mean.

Practical Arrangements: The seminar will be conducted at the OECD Multilateral Tax Center in Vienna at Bundesfinanzakademie, 13 Sonnwendgasse, 1100 Vienna. This is a new purpose-built training centre of the Austrian Federal Academy of Finance, which was constructed in 2012. A separate logistics note will be made available that will provide additional details, including how to get there.