

**Economic and Social Council**  
2014 session

21st meeting

General discussion

The Council continued its general discussion and heard statements by the representatives of France and the United States.

for development:

Base erosion and profit sharing (BEPS)

The Council held a panel discussion moderated by Professor Hugh Ault, Professor Emeritus, Boston College Law School.

Presentations were made by Ms. Carmel Peters (New Zealand), Coordinator, Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries; Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation, Toronto, Canada; Mr. Pascal Saint-Amans, Director, Center for Tax Policy and Administration, Organisation for Economic Cooperation and Development; and Ms. Phensuk Sangasubana, Head, International Tax Division, Bureau of Tax Policy and Planning, Revenue Department, Thailand.

An interactive discussion ensued, during which the panellists responded to the comments made and questions posed by the representative of South Africa, as well as

reactions and by operation of the Treaty (F411) (b) (3) (s) 29(e) 37(d) (1) 34(a) 29( ) 50(w) 249(i) 34(s) 32(a3) 29( ) 6(e) 37(v) 29(e) 37(l) 2249 pme