



Group Meeting on “Capacity Building on Tax Treaty Administration”
Rome, Italy, 28-29 January 2013
(IFAD Headquarters)

TENTATIVE ANNOTATED PROGRAMME

Day 1

9:30 - 10:20 am (joint session with the parallel meeting on “Capacity Building on Tax Treaty Negotiation”)	<p><i>Opening session</i> (Oval Room, S120, (-1) Floor)</p> <p><i>Welcoming remarks</i></p> <p>Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Mr. Roland von Frankenhurst, Head of Sector Project, International Tax Compact (ITC)</p> <p>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><i>Overview of the UN Capacity Development Programme in International Tax Cooperation and the Joint UN-ITC Project</i></p> <p>Ms. Dominika Halka and Mr. Harry Tonino, Economic Affairs Officers, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p>
10:20 - 11:35 am	<p><i>Overview of Major Issues</i> (Room C500, 5th Floor)</p> <p>Chair: Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations</p> <p>Lead Discussant: Prof. Hugh Ault, Professor Emeritus, Boston College Law School</p> <p><i>Round-table discussion with interventions by participants</i></p> <p>Main points for discussion:</p> <ul style="list-style-type: none">▪ <i>Giving effect to the provisions of tax treaties</i><ul style="list-style-type: none">• Interaction between tax treaties and domestic law - general aspects• Provisions of bilateral treaties concerning implementation issues<ul style="list-style-type: none">○ Articles 9(2), 10(2), 11(2), 24 (connected requirements), 25, 26, 27<ul style="list-style-type: none">- Do your tax treaties contain rules of application similar to/different from the above provisions?- Has your country entered into competent-authority agreements concerning the application of a treaty?• Implementation by general rules - legislative or administrative<ul style="list-style-type: none">○ What are the rules in your county for the application of tax treaties?<ul style="list-style-type: none">- Are the rules legislative or administrative?- Are the rules part of the tax law or administrative law?- Are the rules the same for all tax treaties and all types of income?• Relationship to methods of assessment and collection: self assessment, assessment by the tax authorities, withholding<ul style="list-style-type: none">○ What method of assessment does your country use to establish a taxpayers’ liability and what are the rules for claiming treaty benefits?○ Who has the burden of proof with respect to claims for treaty benefits?○ Does your country have time limits on claims for treaty benefits?

- Are these officials also responsible for negotiating tax treaties and international tax issues generally?
- What are their qualifications and do they receive ongoing training?
- *Certifications from foreign tax authorities*
 - Does your country require certifications from the tax authority of the other state as a condition for treaty benefits?
 - What are the relevant requirements/formalities?
- *Publication of guidance concerning the application of tax treaties and the use of forms*
 - To what extent do your country's tax authorities provide public guidance concerning the operation of tax treaties?
 - In what format is the guidance provided?
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- *Anti-avoidance rules*
- *Non-discrimination*
 - How does your country deal with claims of discrimination under Art. 24(4) or (5)?
 - Do the rules for claiming relief from double taxation differ from treaty to treaty?
- *Time limits*

2:30 - 3:45 pm
(joint session
with the parallel
meeting on
“Capacity
Building on Tax
Treaty
Negotiation”)

Sharing Experiences on the Relationship between Domestic Tax Legislation and Tax Treaties (Oval Room, S120, (-1) Floor)

Chair: **Mr. Armando Lara Yaffar** (Mexico), Chairperson, UN Committee of Experts on International Cooperation in Tax Matters

Lead Discussant: **Prof. Hugh Ault**