



PLATFORM FOR COLLABORATION ON TAX



OECD



WORLD BANK GROUP

PCT Launch Workshop:

The Toolkit on Tax Treaty Negotiations

PROGRAM

March 11, 12 & 15, 2021
9:00 AM – 12:00 PM ET

DAY 1 – THURSDAY, MARCH 11, 2021

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| 9:00-9:05 AM ET | <p>Introductory Remarks & Housekeeping Rules by the Master of Ceremonies</p> <p>Master of Ceremonies (MC): Ms. Ashima Neb, <i>Domestic Resource Mobilization Specialist, The PCT Secretariat</i></p> |
| 9:05-9:10 AM ET | <p>Welcoming Remarks</p> <p>Mr. Pascal Saint-Amans, <i>Chair of The Platform for Collaboration on Tax & Director of the Center for Tax Policy and Administration (CTPA), OECD</i></p> |
| 9:10-10:15 AM ET | <p>First Session – Launching the Toolkit</p> <ul style="list-style-type: none">• Presentation of the toolkit, overview of the public feedback, review of some available tools & comments on the future of the toolkit (by emphasizing its dynamic nature) (35 min) <p>Presenters: Mr. Nestor Venegas, Technical Adviser, Tax Treaty Unit, Centre for Tax Policy and Administration, OECD Mr. Jacques Sasseville, Consultant, FfDO, UNDESA)</p> <ul style="list-style-type: none">• Demo of the web-based toolkit and the e-learning module by the PCT Secretariat (15 min) <p>Presenter: Ms. Hande Ayan, <i>Communications & Knowledge Management Specialist, The PCT Secretariat</i></p> <ul style="list-style-type: none">• Q&A with the audience (15 min) |
| 10:15-10:30 AM ET | <p>BREAK (15 min)</p> |
| 10:30-11:45 AM ET | <p>Second Session – Designing a tax treaty policy framework and country’s model</p> <ul style="list-style-type: none">• Relevant information to determine each country’s needs and priorities in a tax treaty negotiation <p>Moderator: Mr. Cory Hillier, <i>Senior Counsel (Tax Law), IMF</i></p> |

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| | <p><u>Speakers:</u> Ms. Natalia Aristizabal, <i>Consultant, World Bank</i> Mr. Henry Louie, <i>Deputy to The International Tax Counsel (Treaty Affairs), Department of the Treasury, United States</i> Ms. Patricia Mongkhonvanit, <i>Director General, Public Debt Management Office, Thailand</i> Mr. Chetan Rao, <i>Director (Foreign Tax and Tax Research-I), Ministry of Finance, India</i></p> <ul style="list-style-type: none"> • Q&A with the audience (15 min) |
| 11:45-11:55 AM ET | <p>Third Session – Presentation on Tax Treaties Explorer</p> <p><u>Speakers:</u> Ms. Anna Custers, <i>Economist, World Bank</i> Mr. Martin Hearson, <i>Research Fellow, ICTD</i></p> |
| 11:55 AM-12:00 PM ET | <p>Concluding remarks & summary of discussions by the MC</p> |

DAY 2 – FRIDAY, MARCH 12, 2021

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| 9:00-9:05 AM ET | <p>Introductory Remarks & Housekeeping Rules by the MC</p> |
| 9:05-9:10 AM ET | <p>Welcoming Remarks</p> <p>Mr. Navid Hanif, <i>Director, Financing for Sustainable Development Office, United Nations</i></p> |
| 9:10-10:15 AM ET | <p>Fourth Session – Preparing for a negotiation</p> <ul style="list-style-type: none"> • Identifying risks and drafting provisions to deal with them <p><u>Moderator:</u> Ms. Sophie Chatel, <i>Head of Tax Treaty Unit, CTPA, OECD</i></p> <p><u>Speakers:</u> Mr. Norbert Roller, <i>Consultant, World Bank</i> Ms. Stephanie Smith, <i>Senior Director, Tax Treaties, Department of Finance, Canada</i> Ms. Marlene Nembhard Parker, <i>Chief Tax Counsel, Legislation, Treaties and International Tax Matters, Master of Finance, Jamaica</i></p> |
| 10:15-10:30 AM ET | <p>BREAK (15 Min)</p> |
| 10:30-10:50 AM ET | <p>Q&A with the audience (20 min)</p> |

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| 10:50-11:40 AM ET | Fifth Session – Presentation of IBFD Tax Treaty Database <u>Speakers:</u> Jan de Goede, Bart Kusters and Pavel Grishunin |
| 11:40-11:55 AM ET | Q&A with the audience (15 min) |
| 11:55 AM-12:00 PM ET | Concluding remarks & summary of discussions by the MC |

DAY 3 – MONDAY, MARCH 15, 2021

(Daylight Savings Time starts in North America on March 14, 2021. Please check your local time before joining the meeting)

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| 9:00-9:05 AM ET | Welcoming Remarks & Housekeeping Rules by the MC |
| 9:05-10:15 AM ET | Sixth Session – Conduct of negotiations <ul style="list-style-type: none"> • Practical considerations for agreeing on a “fair” withholding tax limitation <p><u>Moderator:</u> Ms. Patricia Ann Brown, <i>Inter-Regional Adviser on Tax Matters, UN</i></p> <p><u>Speakers:</u> Mr. Eric M. Zolt, <i>Professor of Law, UCLA</i> Mr. Carlos Protto, <i>Director of International Tax Relations, Ministry of Treasury, Argentina</i> Mr. Armando Lara, <i>Consultant, World Bank</i> Mr. John Stokes, <i>Senior Policy Adviser, Tax Treaty Team, HMRC, UK</i></p> |
| 10:15-10:30 AM ET | BREAK (15 min) |
| 10:30-10:50 AM ET | Q&A with the audience (20 min) |
| 10:50-11:40 AM ET | Seventh Session – Presentation of Tax Analysts’ Tax Treaty Database <u>Speakers:</u> Peter Billingsley, Larissa Hoagland, Linda Friedman |
| 11:40-11:55 AM ET | Q&A with the audience (15 min) |
| 11:55 AM-12:00 PM ET | Concluding remarks & summary of discussions by the MC |