

## **Previous Subcommittees and Working Groups — Committee of Experts on International Cooperation in Tax Matters (2013 – 2017)**

- I. Subcommittee on Article 8: International Transportation Issues
- II. Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing
- III. Subcommittee on Base Erosion and Profit Shifting
- IV. Subcommittee on Negotiation of Tax Treaties—Practical Manual
- V. Subcommittee on Exchange of Information
- VI. Subcommittee on Extractive Industries Taxation Issues for Developing Countries
- VII. Subcommittee on the Mutual Agreement Procedure—Dispute Avoidance and Resolution
- VIII. Subcommittee on Royalties
- IX. Subcommittee on Tax Treatment of Services
- X. Advisory Group on Capacity Development

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- I. Subcommittee on Article 8: International Transportation Issues

Status: Active

Creation: Tenth session of the Committee (October 2014)

Coordinator: Mr. Cezary Krysiak

Members:

Mr. Enrico Martino

Mr. Stig Sollund

Mr. Ulvi Yusifov

Mr. Andrew Dawson

Other Members:

Ms. Mary Bennett (International Air Transport Association)

Mr. Clive Baxter (International Chamber of Shipping)

Mandate:

The Subcommittee is mandated to report to the Committee, beginning at the eleventh annual session of the Committee in 2015, on possible updates to the Commentary on Article 8 of the Model, including in particular: the coverage of the concept of 'auxiliary activities'; and the issue of the application on Article 8 on cruise shipping.

- II. Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Mr. Stig Sollund (Norway)

Members (Core Group):

Ms. Noor Azian Abdul Hamid

Mr. Johan Cornelius de la Rey

Mr. Toshiyuki Kemmochi

Mr. Henry John Louie

Mr. Enrico Martino

Ms. Pragya S. Saksena

Mr. Christoph Schelling

Ms. Xiaoyue Wang  
Ms. Ingela Willfors

Other Members:

Mr. Marcos Valadao (Secretariat of the Federal Revenue of Brazil)  
Mr. Ganapati Bhat (Indian Revenue Service)  
Ms. Caroline Silberztein (Baker & McKenzie)  
Mr. Giammarco Cottani (Ludovici & Partners)  
Mr. Joe Andrus (OECD)  
Ms. Jolanda Schenk (Shell)  
Mr. Michael Kobetsky (University of Melbourne)  
Mr. Michael McDonald (Department of Treasury, USA)  
Ms. Monique van Herksen (EY)  
Ms. Nishana Gosai (South African Revenue Service)  
Mr. TP Ostwal (TP Ostwal & Associates)  
Mr. Toshio Miyatake (Adachi, Hendersen, Miyatake & Fujita)  
Ms. Ying Zhang (State Administration of Taxation, China)  
Mr. George Obell (Kenya Revenue Authority)  
Mr. Julius Bamidele (Federal Inland Revenue Service, Nigeria)  
Mr. Jose Madariaga Montes (Deloitte, Chile)  
Mr. Carlos Perez-Gomez Serrano (SAT Mexico)  
Ms. Melinda Brown (OECD)  
Mr. Ruslan Radzhabov (Federal Taxation Service, Russian Federation)  
Mr. Hafiz Choudhury (addressing editorial matters)

Mandate:

*A. Revision of the Commentary on Article 9 of the UN Model Convention*

The Subcommittee (through its Core Group of Committee Members) shall provide draft revised commentary on Article 9 and especially with regard to paragraph 1 of that article shall, in particular, take into account the common arm's length principle embodied therein and in the corresponding Article of the OECD Model Convention and the need to provide, as far as possible, a common international framework for preventing and resolving disputes in the area of transfer pricing. Also the Subcommittee in this regard shall give due consideration to the aims and objectives expressed in the OECD/G20 Action Plan on Base Erosion and Profit Shifting as concerns transfer pricing and in its work, keeping in mind particularly the special situation of less developed economies.

The Subcommittee shall present its proposed draft Commentary for discussion and decision at the tenth annual session of the Committee in 2014.

*B. Update and enhancement of the United Nations Practical Manual on Transfer Pricing for Developing Countries*

The Subcommittee as a Whole is mandated to update the United Nations Practical Manual on Transfer Pricing for Developing Countries, based on the following principles:

- That it reflects the operation of Article 9 of the United Nations Model Convention, and the Arm's Length Principle embodied in it, and is consistent with relevant Commentaries of the U.N. Model;
- That it reflects the realities for developing countries, at their relevant stages of capacity development;
- That special attention should be paid to the experience of developing countries; and
- That it draws upon the work being done in other fora.

In carrying out its mandate, the Subcommittee shall in particular consider comments and proposals for amendments to the Manual and provide draft additional chapters on intra-group services and management fees and intangibles, as well as a draft annex on available technical assistance and capacity building resources such as may assist developing countries. The Subcommittee shall give due consideration to the outcome of the OECD/G20 Action Plan on Base Erosion and Profit Shifting as concerns transfer pricing and the Manual shall reflect the special situation of less developed economies.

The Subcommittee shall report on its progress at the annual sessions of the Committee and provide its final updated draft Manual for discussion and adoption at the twelfth annual session of the Committee in 2016.

### III. Subcommittee on Base Erosion and Profit Shifting

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Ms. Carmel Peters

Members:

Ms. Liselott Kana

Mr. Eric Nii Yarboi Mensah

Mr. Ignatius Kawaza Mvula

Ms. Pragya S. Saksena

Mr. Stig B. Sollund

Ms. Ingela Willfors

Mandate:

The Subcommittee is mandated to draw upon its own experience and engage with other relevant bodies, particularly the OECD, with a view to monitoring developments on base erosion and profit shifting issues and communicating on such issues with officials in developing countries (especially the less developed) directly and through regional and inter-regional organisations. This communication will be done with a view to: helping inform developing countries on such issues; helping facilitate the input of developing country experiences and views into the ongoing UN work, as appropriate; and helping facilitate the input of developing country experiences and views into the OECD/G20 Action Plan on Base Erosion and Profit Shifting (BEPS).

The Subcommittee is further mandated to report to the Committee, beginning at the eleventh annual session of the Committee in 2015, on: proposed updates to the United Nations Model Convention relating to matters addressed as part of the BEPS Action Plan, with a particular emphasis on the next such update; and other possible work relating to base erosion and profit shifting issues that the Committee may wish to undertake or request the Secretariat to undertake.

### IV. Subcommittee on Negotiation of Tax Treaties—Practical Manual

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Mr. Wolfgang Karl Lasars

Members:

Mr. Mohammed Baina

Mr. El Hadji Ibrahima Diop  
Ms. Liselott Kana  
Mr. Cezary Krysiak  
Ms. Carmel Peters  
Mr. Ulvi Yusifov

Mandate:

The Subcommittee is mandated to develop a new practical Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries, based on the following principles:

- The Manual is a compact practical training tool for beginners or tax officials with limited experience, which reflects the realities for developing countries, at their relevant stages of capacity development;
- The Manual reflects the current version of the UN Model Double Taxation Convention between Developed and Developing Countries and the relevant UN Commentaries as well as ongoing decisions of the Committee leading to changes in them; and
- The drafting draws upon the previous work done by the Committee and any further relevant inputs, as well as work being done in other fora.

The aim of the Subcommittee shall be to present a complete draft manual for adoption to the eleventh annual session in 2015. An intermediate report showing the progress reached should be provided to the Committee at the tenth annual session in 2014. The Subcommittee will request the secretariat to develop necessary inputs and provide necessary support within its resources.

#### V. Subcommittee on Exchange of Information

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Mr. Armando Lara Yaffar

Members:

Ms. Bernadette May Evelyn Butler  
Mr. Enrico Martino  
Mr. Ignatius Kawaza Mvula  
Mr. Christoph Schelling

Mandate:

The Subcommittee is mandated to:

- Monitor international developments in the area of exchange of information (including meetings of the Global Forum on Tax Transparency and Exchange of Information) with a report to the tenth annual session of the Committee in 2014 containing recommendations on any further work the Committee should request the Secretariat to undertake in this area; and
- Provide any further input required to amend Article 26 and its Commentary to enable any necessary changes to be incorporated into the next United Nations Model Convention update.

#### VI. Subcommittee on Extractive Industries Taxation Issues for Developing Countries

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Mr. Eric Nii Yarboi Mensah

Members:

Mr. Mohammed Baina  
Mr. Johan Cornelius de la Rey  
Mr. El Hadji Ibrahima Diop  
Ms. Liselott Kana  
Mr. Enrico Martino  
Mr. Ignatius Kawaza Mvula  
Ms. Carmel Peters  
Ms. Pragya S. Saksena  
Mr. Stig B. Sollund  
Ms. Ingela Willfors  
Mr. Ulvi Yusifov

Other Members:

Mr. Charles Bajungu (Tanzania Revenue Authority)  
Ms. Nara Monkam (ATAF)  
Mr. Miguel Pecho (CIAT)  
Mr. Michael Keen (IMF)  
Mr. Richard Stern (World Bank)  
Mr. Jan de Goede (IBFD)  
Mr. Michael Kobetsky (University of Melbourne)  
Mr. Tomas Balco (Ministry of Finance of Slovakia)  
Ms. An Theeuwes (Shell)  
Mr. Alvaro de Juan Ledesma (Repsol)  
Ms. Nana Okoh (Gold Fields Ghana Ltd)  
Mr. Michael Durst (Attorney)  
Ms. Pooja Rangaprasad (Financial Transparency Coalition)  
Mr. Karl Schmalz (USCIB)  
Mr. Moisés Orozco García (SAT Mexico)  
Mr. Chris Sanger (EY)  
Mr. Hafiz Choudhury (M Group)

Mandate:

The Subcommittee is mandated to consider, report on and propose draft guidance on extractive industries taxation issues for developing countries on the basis that it shall:

- identify and consider the most pressing issues where guidance from the Committee may most usefully assist developing countries in this area and report to the Committee on such at its tenth annual session in 2014;
- provide a work program to the Committee at its tenth annual session that identifies and prioritizes such issues on a preliminary basis and includes proposals providing policy and administrative guidance for developing countries at a very practical level; and
- provide draft guidance on such issues as are approved by the Committee at its annual sessions.

In undertaking its work, the Subcommittee shall seek to engage with other organizations active in the field. The Subcommittee shall report on its work at each annual session.

## VII. Subcommittee on the Mutual Agreement Procedure

Status: Active

Creation: Eleventh session of the Committee (October 2015)

Coordinator: Ms. Kim Jacinto-Henares (Coordinator)

### Members:

Mr. Mohamed Baina

Ms. Bernadette Butler

Mr. Andrew Dawson

Mr. Johan de la Rey

Mr. El Hadji Ibrahima Diop

Ms. Noor Azian Abdul Hamid

Mr. Al Khalifa

Mr. Toshiyuki Kemmochi

Mr. Cezary Krysiak

Mr. Henry Louie

Mr. Enrico Martino

Mr. Eric Mensah

Mr. Ignatius Mvula

Ms. Carmel Peters

Mr. Jorge Rachid

Mr. Christoph Schelling

Mr. Stig Sollund

Ms. Xiaoyue Wang

Ms. Ingela Willfors

Mr. Armando Lara Yaffar

Mr. Ulvi Yusifov

Ms. Pragya Saksena

### Other Members:

Msr. Adebola Bayer (Austria)

Ms. Claudia Pimentel da Silva (Brazil)

Mr. Richard Stern (World Bank)

Mr. Norbert Roller (World Bank)

Mr. Christophe Waerzeggers (IMF)

Mr. Jacques Sasseville (OECD)

Mr. Morgan Guillou (EC)

Mr. Jan de Goede (IBFD)

Ms. Susana Bokobo (Repsol)

Mr. Cym Lowell (ICC)

Mr. Sol Picciotto (BEPS Monitoring Group)

Mr. Jeffrey Owens (Vienna University of Economics and Business (WU))

Ms. Juliane Groeper (Siemens)

### Mandate:

The Subcommittee was formed by the Committee at its eleventh session in 2015. It was given the following mandate:

The Subcommittee is to consider and report back to the Committee on dispute avoidance and resolution aspects relating to the Mutual Agreement Procedure, with a view to reviewing, reporting on and, as appropriate, considering possible text for the UN Model and its Commentaries, as well as related guidance, on issues such as, in particular:

- Options for ensuring the MAP procedure under Article 25 (in either of its alternatives in the UN Model) functions as effectively and efficiently as possible;
- Other possible options for improving or supplementing the MAP procedure, including the use of non-binding (such as mediation) forms of dispute resolution;
- Explore issues associated with agreeing to arbitration clauses between developed and developing countries;
- Means of dispute avoidance, such as Advance Pricing Agreements (APAs), while recognizing the primary role of the Subcommittee on Article 9 (Associated Enterprises) and the UN Practical Manual on Transfer Pricing for Developing Countries in addressing APAs; and
- The need or otherwise for any updates or improvements to, the Guide to the Mutual Agreement Procedure under Tax Treaties approved by the Committee at its Annual Session in 2012.

The Subcommittee is to focus especially on issues affecting developing countries, possible means of addressing them in a practical manner, and possibilities for improving guidance and building confidence in dealing with the issues in this area. It is mandated to initially report to the Committee at its October session in 2016, particularly addressing, as its major priority, such improvements, if any, as are most likely to be accepted by the Committee for inclusion in the next version of the UN Model.

#### VIII. Subcommittee on Tax Treatment of Services

Status: Active

Creation: Ninth session of the Committee (October 2013)

Coordinator: Ms. Liselott Kana

Members:

Mr. Andrew Dawson

Mr. El Hadji Ibrahima Diop

Mr. Henry John Louie

Mr. Eric Nii Yarboi Mensah

Ms. Pragya S. Saksena

Mr. Christoph Schelling

Mr. Stig B. Sollund

Mr. Mohammed Baina

Ms. Ingela Willfors

Mr. Ignatius Kawaza Mvula

Other Participant:

Mr. Yansheng Zhu

Mandate:

The Subcommittee is mandated to address the issue of the taxation treatment of services in general in a broad way. The particular issue of taxation of fees for technical services will be addressed by presenting wording, including different options, for the text of the Article on Technical Services at the tenth annual session in 2014.

Recognizing the extensive work that is required, the Subcommittee will report at the tenth and subsequent annual sessions.

#### IX. Advisory Group on Capacity Development

Status: Active

Creation: Ninth session of the Committee (October 2013)

Members

Ms. Liselott Kana

Mr. Cezary Krysiak

Mr. Armando Lara Yaffar

Mr. Wolfgang Karl Lasars

Ms. Carmel Peters

Mr. Stig B. Sollund

Mr. Ulvi Yusifov

Mandate:

The Advisory Group is mandated to make recommendations on capacity-building and the provision of technical assistance to developing countries in the area of international cooperation in tax matters.

To this end, the Group will engage with the UN Capacity Development Programme on International Tax Cooperation, including through undertaking the following tasks:

- Assessing the demand in developing countries for relevant capacity development tools;
- Assessing existing tools and resources at the disposal of developing countries;
- Proposing tools to be developed in order to address the needs of developing countries and fill in the existing gaps;
- Recommending experts to be involved in the development of these tools;
- Undertaking technical review of the produced materials; and
- Assisting in implementation of capacity development initiatives and in identifying developing country participants from the respective regions to take part in these initiatives.

While carrying out these tasks, the Group will ensure that the activities of the UN Capacity Development Programme on International Tax Cooperation adequately reflect the work of the Committee, take into account the needs of developing countries, especially the less developed ones, and do not duplicate but effectively complement existing tools and resources at the disposal of developing countries.

The Group will assess and review progress made in the implementation of the UN Capacity Development Programme on International Tax Cooperation on an annual basis, on the occasion of the session of the Committee.