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Programme

Informal Meeting on Practical Transfer Pricing Issues for Developing Countries

New York, 7-8 June 2011
UNHQ NLB Conference Room E

Tuesday, 7 June

Chair:

ArA510 DanLarajzTfT0d0f02070TB07s0003TjTT51Tf.207232TD.00871c6nYaffarTT31Tf112

- There is a current background of discussions of the role the UN should have in global governance. Considering the UN's global legitimacy and convening power, what role should the UN have in matters of international tax cooperation?
- Can the UN take advantage of its special Deputy Permanent Representative of Chile to the United Nations (TBC)

Alexander Trepelkov

_____, Director, Financing for Development Office, UN DESA

Peter Baumgartner, Chairman of Swiss Holdings and ex Chair International Chamber of Commerce, Taxation Commission, France

Kwame Adjei-Djan, Member of the Board of Directors of the Ghana Revenue Authority

Aldo Caliari, Director, Rethinking Bretton Woods Project, Center of Concern

11:10-11:30 **Coffee Break**

11:30-12:40 **Specific Transfer**

3:30-3:45 **Coffee Break**

3:45-4:45 **Agenda Item 3: The General Legal Environment**

Chair:

Jose Madariaga Montes, Advisor, Internal Revenue Service, Chile

- Aspects of the general legal environment that need to be considered when addressing transfer pricing including administrative measures to prevent disputes such as advance rulings or the possible use of “safe harbour” provisions
- Building law that works in the domestic legal context

Panelists:

Monique Van Herksen, Partner, Ernst & Young, Netherlands

Marcos Valadao, Coordinator General of International Relations, Ministry of Finance, Brazil

Stig Sollund, Deputy Head of Tax Law Department, Ministry of Finance, Norway and Coordinator of UN Tax Committee Subcommittee on Practical Transfer Pricing Issues

David Spencer, Senior Advisor, Tax Justice Network

Chris Lenon, Group Strategic Adviser, Tax Policy, Rio Tinto plc.

Roberto Schatan, Senior Adviser at the OECD's Centre for Tax Policy and Administration

Discussion

11:30-11:45 **Coffee Break**

11:45-1:00 **Agenda Item 6: Comparability**

Chair:

Juan Carlos 

Prabhakar Reddy, Joint Director of Income Tax, Transfer Pricing, Ministry of Finance India

Discussion

3:15–3:30 **Coffee Break**

3:30–5:00 **Agenda Item 8: Audit and risk assessment**

Chair:

Stig Sollund, Deputy Head of Tax Law Department, Ministry of Finance, Norway and Coordinator of UN Tax Committee Subcommittee on Practical Transfer Pricing Issues

- One of the key issues in developing countries is that of risk assessment; where to apply their limited audit capacity most efficiently, especially in the early years of a transfer pricing regime.
- Commenting on the draft Chapter.

Panelists:

Roselle Sakhoo, Transfer Pricing Expert, South African Revenue Service, South Africa

Carol Dunahoo, Partner, Baker and McKenzie LLP

Julius Bamidele, Director of Taxes, Federal Inland Revenue Service, Nigeria

Kiyoshi Nakayama, Adviser, FADAI, International Monetary Fund

Discussion

5:00–5:25 **Summary of the Meeting and Next Steps**

5:25–5:30 **Close of the Meeting**