



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

*TENTATIVE ANNOTATED PROGRAMME*

**Day 1**

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

- 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**