



## Special Meeting of ECOSOC on "International Cooperation in Tax Matters"

New York, 22 April 2015

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### المؤتمر

Pursuant to its resolution 2014/12, ECOSOC will hold, on 22 April 2015, a one-day meeting to consider international cooperation in tax matters including its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation, with the participation of the representatives of national tax authorities.

An interactive discussion on the taxation of intellectual property rights and other intangibles will highlight how current rules in international taxation may give rise to base erosion and profit shifting and try to discern solutions to this problem for developing countries.

### المفهوم

Literally “intangibles” refers to property that cannot be touched, as distinct from “tangible” property such as property or consumer goods. A recent OECD proposed definition describes an “intangible” as “something which is not a physical asset or a financial asset, which is capable of being owned or controlled for use in commercial activities, and whose use or transfer would be compensated had it occurred in a transaction between independent parties in comparable circumstances.”<sup>1</sup>

Intangibles include the important sub-category of “intellectual property” which, according to the World Intellectual Property Organization (WIPO), refers to “creations of the mind, such as inventions; literary and artistic work; designs; and symbols, names and images used in commerce. Intellectual property is protected in law by, for example, pat-

<sup>1</sup> OECD (2014), Guidance on Transfer Pricing Aspects of Intangibles, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing. <http://dx.doi.org/10.1787/9789264219212-en> at p.29.

For both of these examples, provided on this page, important (and in practice very complex) questions exist about:  
How much economic activity and value creation as

