

Online Integrated Platform on Tax Activities

- < Provide more transparency " a better picture of PCT partners tax-related projects
- < Facilitate coordination and provide opportunities to scale up joint support

Outreach Activities

- < Disseminate PCT outputs through operationalization of toolkits
- < Hold regional workshops on relevant tax issues to promote the participation of developing countries in tax policy discussions
- < Biennial / Global Conferences
- < Revamped website

Strengthening PCT Secretariat

- < Secure donor funding for the expanded secretariat program

5

6

Addressed the theme of Taxation and the Sustainable Development Goals (SDGs)

Discussions focused on:

Role of

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Strengthening Tax Activities

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Responding to the specific needs of low income countries in tackling base erosion and profit shifting issues

Tax incentives for investment (2012)	Assessing comparables for TP analysis addressing gaps in mineral pricing (2013)
Indirect offshore transfers of interests (June 2016)	Implementing effective TP documentation (late 2016)
Treaty negotiation (2010)	PS risk assessment (2010)
Base eroding payments (2010)	Supply chain restructures (2010)

To operationalise the toolkits!

- Disseminate information
- Provide practical support to low income countries
- See feedback

Pilot event on Assessing comparables for TP analysis toolkit
September 2013

3 further events in 2016

Events on Tax incentives for investment Indirect offshore transfers of interests in 2016

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Art 13(1) Gains from alienation of immovable property taxable in the state where the property is located

About 301 of treaties include 13(B) Gains from sale of shares whose value derives from value from immovable property taxable in the state where property is located

; option to amend via O9'

Treaty provisions need to be supported by domestic law

Model legislative provisions considered! Tax liability rules for collection and enforcement! So legislative models discussed!

Deemed liquidation of owner of asset in the source country! When retransfer: values all of its assets at market value! Capital gains taxable in the source country!

Taxation of the nonresident enterprise that is the transferor of the asset

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Documentation regimes!

Master file & local file (per ;) CD TP/ET @ Practical Annual

CbC (Article 13 Minimum Standard)

TP related : questions on tax returns & other schedules

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Get inspiration

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