



Economic and Social Council
Special Meeting on International Cooperation in Tax Matters
(ECOSOC Chamber, 7 April 2017)

Tentative Programme

Pursuant to ECOSOC resolution 2017/2, the primary purpose of this special meeting is 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. The meeting will be held immediately following the 14th session of the Committee of Experts on International Cooperation in Tax Matters, to facilitate a dialogue between the Committee and the Council and to provide input to intergovernmental consideration of tax issues at the United Nations. Presentations will be followed by interactive dialogues between the Council, Committee members, senior representatives of national tax authorities, relevant international organizations, civil society and academia.

Opening of the Meeting

10:00 – 10:10 a.m. Opening remarks

- ☐ H.E. Frederick Musiiwa Makamure Shava (Zimbabwe)
President of the Economic and Social Council

10:10 – 10:20 a.m. Keynote address

- ☐ H.E. Patience Tumusiime Rubagumya
Commissioner, Legal Service & Board Affairs, Republic of Uganda

Interactive dialogue between ECOSOC and the Committee of Experts on International Cooperation in Tax Matters

10:20 – 10:30 a.m. *Introduction by the Moderator*

Ms. Carmen Reinhart (TBC)
Minos A. Zombanakis Professor of the International Financial System,
Harvard Kennedy School

10:30 – 11:40 a.m. *United Nations Model Double Taxation Convention between Developed and Developing Countries (UN Model)*

This session will focus on the primary mandate of the Committee, which is the review and update of the United Nations Model Double Taxation

Convention between Developed and Developing Countries (UN Model). The presentations will focus on the most relevant changes to Articles and Commentaries of the UN Model discussed and agreed by the current membership of the Committee, in particular with respect to issues related to base erosion and profit shifting.

Panellists:

- ☐ Mr. Armando Lara Yaffar, Chairperson, Committee of Experts on International Cooperation in Tax Matters
- ☐ Ms. Carmel Peters, Coordinator of the Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries; and Policy Manager at Inland Revenue, New Zealand
- ☐ Mr. Luis Gomes Sambo, Head, International Cooperation Department, General Tax Administration, Angola
- ☐ Mr. Alvaro Romano, Deputy Director General, General Tax Directorate, Uruguay

Interactive discussion

Possible discussion questions:

- 1) *What role do double tax treaties play in the area of international tax cooperation?*
- 2) *What is the relevance of the UN Model for developing countries?*
- 3) *What are the major concerns and difficulties that developing countries face in negotiating and applying double tax treaties? How does the UN Model assist developing countries in overcoming them?*

11:40 a.m. – 12:20 p.m. United Nations Practical Manual on Transfer Pricing for Developing Countries

This session will feature the presentation of the updated and enhanced United Nations Practical Manual on Transfer Pricing for Developing Countries with the view to reflecting the relevant revision of the Commentary on Article 9 of the UN Model, and to providing further and clearer guidance on the policy and administrative aspects of applying transfer pricing analysis to cross-border transactions between related parties, with particular attention to the needs of developing countries.

Panellists:

- ☐ Mr. Stig Sollund, Coordinator of the Subcommittee on Transfer Pricing; and Director-General, Head of International Tax Section, Tax Law Department, Ministry of Finance, Norway
- ☐ Ms. Noor Azian Abdul Hamid, Director of the Multinational Tax Department of the Inland Revenue Board of Malaysia (IRBM), Malaysia
- ☐ Mr. George Obell, Chief Manager, Transfer Pricing Audits for Large Taxpayers, Kenya Revenue Authority
- ☐ Mr. Carlos Perez Gomez Serrano, Director of Transfer Pricing Audits, Mexican Tax Administration Services, Mexico

Interactive discussion

Possible discussion questions:

- 1) *Why is transfer pricing a major concern for developing countries?*
- 2) *What difficulties do developing countries face in dealing with transfer pricing issues?*
- 3) *How can the UN Practical Manual on Transfer Pricing assist developing countries in addressing these issues?*

12:20 – 1:00 p.m. *Handbook on the taxation of extractive industries in developing countries*

This session will provide an overview of the forthcoming Handbook which will contain guidelines, approved by the Committee in the form of guidance notes, on issues related to the taxation of extractive industries in developing countries, including on specific aspects of domestic legislation and double tax treaties, and on the negotiation of contracts in the extractive industries.

Panellists:

- ☐ Mr. Eric Nii Yarboi Mensah, Coordinator of the Subcommittee on Extractive Industries Taxation Issues for Developing Countries; and Assistant Commissioner, Ghana Revenue Authority
- ☐ Mr. Johan Cornelius de la Rey, Senior Specialist, South African Revenue Service (SARS)
- ☐ Ms. Claudia María Amelia Teresa Cooper Fort, Vice Minister of Economy, Ministry of Economy and Finance, Peru
- ☐ Ms. Sophie Chatel, Associate Chief, Tax Treaties and International Tax, Canada Revenue Agency

Interactive discussion

Possible discussion questions:

- 1) *Why does the taxation of extractive industries play a critical role in resource-rich countries?*
- 2) *How relevant is this issue for the purposes of domestic resource mobilization?*
- 3) *How can the UN Handbook on Selected Issues for Taxation of the Extractive Industries assist developing countries in dealing with some of the most pressing issues?*

Promotion of international cooperation to combat illicit financial flows to foster sustainable development

3:00 – 3:45 p.m. *National experiences in tackling illicit financial flows*

This session will focus on concrete country insights on: (i) the impact of illicit financial flows (IFFs) on national sustainable development efforts; (ii) measures that may help reduce IFFs; and (iii) policies and actions that may address the underlying behaviours that give rise to IFFs, such as tax evasion, money-laundering and corruption.

Moderator: Dr. Léonce Ndikumana, Professor of Economics and Director of the African Development Policy Program, Political Economy Research Institute (PERI), University of Massachusetts Amherst

Panellists:

- ☐ Representative from national tax/regulatory authority of Ecuador (TBC)
- ☐ Representative from national tax/regulatory authority of Nigeria (TBC)
- ☐ Representative from national tax/regulatory authority of India (TBC)
- ☐ Mr. Christoph Schelling, Head of the Division for International Tax Affairs, State Secretariat for International Financial Matters in the Federal Department of Finance, Switzerland

3:45-4:30 p.m. ***International and regional experiences in tackling illicit financial flows***

This session will explore regional and international initiatives to strengthen national efforts aimed at curbing IFFs. Special emphasis will be placed on policy recommendations for corrective actions in support of a more coherent policy approach to combat IFFs at all levels.

Moderator: Dr. Léonce Ndikumana, Professor of Economics and Director of the African Development Policy Program, Political Economy Research Institute (PERI), University of Massachusetts Amherst

Panellists:

- ☐ Representative to speak on the follow-up to the work of the High-level Panel on Illicit Financial Flows from Africa (TBC)
- ☐ Representative of the Stolen Asset Recovery Initiative (TBC)
- ☐ Ms. Monica Bhatia, Head of Secretariat, Global Forum on Transparency and Exchange of Information for Tax Purposes

Interactive discussion

Possible discussion questions:

- 1) *What are the right policy measures at the national and international level for attacking IFFs at different stages, including the source (where the money is earned), at the transfer (i.e. through trade, capital transactions, or transfer mis-pricing), or at the destination (where the money is used)?*

- 2) *What type of international measures can best complement domestic actions to combat IFFs?*
- 3) *While there is no intergovernmentally agreed upon definition of IFFs, many international organization have initiated important initiatives to combat them. How can these efforts best work together to avoid duplication of efforts keeping in mind the respective mandates of their organizations?*
- 4) *What contribution can ECOSOC make in promoting policy coherence on international tax cooperation and efforts to combat IFFs?*

Strengthening Tax Capacity in Developing Countries

4:30 – 5:15 p.m. *Inter-agency Platform for Collaboration on Tax*

This session will focus on work of the inter-agency Platform for Collaboration on Tax (Platform). It will continue the discussion on its report entitled “Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries”, submitted by the Platform to the G20 Finance Ministers.

Moderator: Mr. Lenni Montiel, Assistant Secretary-General for Economic Development, UN-DESA

Panellists:

- ☐ Mr. Alexander Trepelkov, Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations
- ☐ Mr. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development
- ☐ Ms. Victoria Perry, Assistant Director, Fiscal Affairs Department, International Monetary Fund
- ☐ Mr. Marijn Verhoeven, Lead Economist and Cluster Lead Tax, Global Tax Team, Equitable Growth, Finance and Institutions, World Bank Group

Interactive discussion

Possible discussion questions:

- 1) *What progress has been made in the work of the Platform for Collaboration on Tax so far? What are the next steps?*
- 2) *How can the Platform for Collaboration on Tax further assist developing countries as they seek both more capacity support and greater influence in designing international tax rules?*

General Discussion

5:15 – 5:50 p.m.

General Discussion

5:50 – 6:00 p.m.

Closing Remarks

- ☐ H.E. Frederick Musiiwa Makamure Shava (Zimbabwe)
President of the Economic and Social Council
