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BEPS IMPLEMENTATION

Implementing BEPS1: Minimum Standards (BL)

The BEPS package, endorsed by the OECD and the G-20, covers the 15 areas identified in the 2013 BEPS Action Plan. These include four new minimum standards and updates of the existing standards. The minimum standards are relevant for the members of BEPS, including those participating in the Inclusive Framework on BEPS Implementation. The minimum standards cover cases where no action by some countries would have created negative spill over effects. The minimum standards adopted in the BEPS package consist of the following:

- to address harmful tax practices,
- to prevent tax-treaty shopping,
- to ensure Country-by-Country Reporting,
- and to improve the effectiveness of cross-border tax dispute resolution between tax administrations.

This event will analyse each of these actions and study the effective implementation of the minimum standards

Target Audience: The event is aimed at policymakers in Ministry of Finance or Tax Administration with responsibility for drafting legislation, and high level administrators in charge of implementing BEPS minimum standards.

Implementing BEPS2: Hybrids, Interests, CFCs

With the adoption of the BEPS package, OECD and G20 countries, as well as all developing countries that have participated in its development, laid the foundations of a modern international tax framework under which profits are taxed where economic activity and value creation occurs. It is now time to focus on the implementation of the recommended changes in a consistent and coherent manner, including the BEPS outcomes that were not considered minimum standards, but rather common approaches.

BEPS Action 2 provides a common approach to neutralise Hybrid Mismatch Arrangements. This event aims to discuss the ways to prevent double non-taxation by eliminating the tax benefits of mismatches and to put an end to costly multiple deductions for a single expense, deductions in one country without corresponding taxation in another, and the generation of multiple foreign tax credits for one amount of foreign tax paid.

During the event participants will have the chance to talk about the recommendations for domestic rules to neutralise the effect of hybrid mismatch arrangements. The recommendations will be supported by examples to illustrate how they should apply.

BEPS Action 3 provides new and detailed guidance on how to treat a payment that is included under a **Controlled Foreign Corporation (CFC)** regime. The report sets out recommendations in the form of **building blocks** of effective CFC rules, while recognising that the policy objectives of these rules vary among jurisdictions. The recommendations are not minimum standards, but they are designed to ensure that jurisdictions that choose to implement them will have rules that effectively prevent taxpayers from shifting income into foreign subsidiaries

Furthermore, **BEPS Action 4** sets a common approach to facilitate the convergence of national rules in the area of interest deductibility. The common approach aims at ensuring that an entity's net interest deductions are directly linked to the taxable income generated by its economic activities and fostering increased coordination of national rules in this space.

Lastly, **BEPS Action 12** provides a modular framework of guidance for use by countries without mandatory disclosure rules which seeks to design a regime that fits those countries' need to obtain early information on aggressive or abusive tax planning schemes and their users

Target Audience: Tax policymakers, tax administration managers and other experts tasked with designing and implementing in practice anti-abuse rules, especially in developing countries

BEPS TRANSFER PRICING

The revised Transfer Pricing Guidelines

This event presents the revision to the Transfer Pricing Guidelines following the approval of the BEPS outcomes. The OECD Transfer Pricing Guidelines provide guidance on the application of the “arm’s length principle”, which represents the international consensus on the valuation, for income tax purposes, of cross-border transactions between associated enterprises.

In today’s economy where multinational enterprises play an increasingly prominent role, transfer pricing continues to be high on the agenda of tax administrations and taxpayers alike. Governments need to ensure that the taxable profits of MNEs are not artificially shifted out of their jurisdiction and that the tax base reported by MNEs in their country reflects the economic activity undertaken therein and taxpayers need clear guidance on the proper application of the arm’s length principle.

The 2017 edition of the Transfer Pricing Guidelines reflects a consolidation of the changes resulting from the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project. The 2017 Transfer Pricing guidelines include:

- The substantial revisions introduced by the 2015 BEPS Reports on Actions 8-10 Aligning Transfer Pricing Outcomes with Value Creation and Action 13 Transfer Pricing Documentation and Country-by-Country Reporting.
- The revisions to Chapter IX to conform the guidance on business restructurings to the revisions introduced by the 2015 BEPS Reports on Actions 8-10 and 13.
- The revised guidance on safe harbours in Chapter IV.

Finally, this edition also contains consistency changes that were made to the rest of the OECD Transfer Pricing Guidelines.

Target audience: Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

Transfer pricing - intangibles

This workshop will consider how intangibles impact on transfer pricing analyses and audits. It will be practically based and focus on the implications of intangibles in transfer pricing audits. It will consider a number of case studies, including audit cases, which will provide the basis for discussions on: identifying the existence of intangibles, and whether and how an intangible might be significant in transfer pricing analyses; how the existence of intangibles impact on the selection of the most appropriate transfer pricing method; whether and how the parties to a transaction might be entitled to a return in respect of intangibles; whether royalty payments are appropriate, and, if so, how a royalty rate might be determined or evaluated. The event will also consider auditing aspects of “business restructurings” involving intangibles.

Target audience: Auditors with existing understanding of transfer pricing concepts and some experience in auditing the returns of multinational enterprises.

Transfer pricing and customs valuation

The workshop will explore how Customs and Direct taxation authorities can work together to improve taxpayer compliance with regimes and provide taxpayers with a more joined-up and consistent approach. Through the use of case-studies, the workshop will consider the processes countries have in place for the administration of their Customs Valuation and Transfer Pricing regimes, and explore how the two regimes might co-operate to support compliance and ensure consistency of approach.

This event will be held in partnership between the OECD, the World Customs Organisation (WCO), and World Bank/IFC, and is a result of recent initiatives by the OECD and WCO to encourage closer alignment between customs valuation and transfer pricing, and enhanced co-operation between Direct taxation and Customs authorities. The event will be open to officials from Direct taxation and Customs authorities.

Target audience: Officials from country Direct taxation and Customs authorities with prior knowledge of transfer pricing and customs valuation.

Transfer Pricing Risk Analysis

Every tax administration operates with finite resources. While enforcement of transfer pricing rules is a key priority for most tax administrations, no country has the enforcement resources to perform a thorough audit of every possible transfer pricing case.

Effective risk identification and assessment are critical if tax administrations are to select the right transfer pricing cases for audit. Risk assessment before commencing an audit enables decisions about which cases should be audited, and when the risk is appropriately identified and assessed, enables the actual audit to be more focused, shorter and more effective.

A thorough transfer pricing audit can require the careful review of large amounts of information. Such an audit will usually require the commitment of large amounts of time from a multi-disciplinary team of auditors possessing legal, accounting, economic and valuation expertise. The decision to commit the resources necessary for a thorough transfer pricing audit should not be taken lightly, and should not be made without a plan for proceeding with the audit.

In addition, a transfer pricing audit may waste taxpayer and tax administration resources to devote enforcement resources to cases where an adjustment could not ultimately be sustained in a mutual agreement procedure (“MAP”).

During the event, participants will discuss about how to distinguish taxpayers and transactions that involve a high degree of transfer pricing risk from those which do not, and to make such assessments accurately, with confidence, and with a limited expenditure of scarce resources.

The seminar will combine a series of presentations with discussions based on case studies and practical examples. This will provide an opportunity to discuss questions and possible responses to common problems. The aim of the workshop is to pursue a “balanced approach” that is, presentation of theoretical concepts which will create a framework on:

- identifying transfer pricing risk presented by a particular taxpayer;
- determining whether the level of the risk is high;
- developing a practical and coherent plan for auditing specific transactions that give rise to the transfer pricing risk;
- assigning the appropriate resources to any detailed audit activity that is necessary given the nature and amount of the risk;
- framing the additional factual enquiries that will be undertaken during a detailed transfer pricing audit of the taxpayer’s specific related party transactions.

Target audience: Senior administrators involved in organising, managing and conducting transfer pricing audits of multinational enterprises.

Transfer Pricing Documentation and CBCR

The “Base Erosion and Profit Shifting” (BEPS) Action Plan adopted by the OECD and G20 countries in 2013 recognised that enhancing **transparency for tax administrations** by providing them with adequate information to assess high-level transfer pricing and other BEPS-related risks is a crucial aspect for tackling the BEPS (base erosion and profit shifting) problem. Action 13 of BEPS aimed at improving and normalising transfer pricing documentation to increase the quality of information provided to tax administrations and limit the compliance burden on business. The result is a **three-tiered standardised approach to transfer pricing documentation**, including a minimum standard on Country-by-Country Reporting.

Action 13 discusses policy considerations for the implementation of the documentation package. It also provides implementation tools for the Country-by-Country Report, including a common template, a model legislation and a model competent agreement for the exchange of the reports. Additional guidance has also been developed to ensure consistent implementation of the standard.

In the last two years, jurisdictions have moved into the implementation stage. Most of the jurisdictions that participated in the BEPS projects received the Country-by-Country Reports by the end of 2017 from Multilateral National Entities Group, and those Country-by-Country Reports will be exchanged in mid-2018. Under this backdrop, it is important for field officials in charge of auditing to have a better understanding on the new rule of the transfer pricing documentation, including how to use those documents in an effective and appropriate manner.

A number of jurisdictions have also updated their existing transfer pricing documentation requirements in light of the recommendations in the BEPS project of a Master and Local Files. The week will combine a series of presentations with discussions based on case studies and practical examples.

The programme will begin with an introduction to transfer pricing documentation, and subsequently explain the new Chapter V of the transfer pricing guidelines and other related guidance. The objective of this event is to:

- ✓ Raise awareness on the new international standard on transfer pricing documentation and country by country reporting;
- ✓ Facilitate a swift and consistent implementation of the new rules in jurisdictions;
- ✓ Discuss the challenges and opportunities for each jurisdiction put forward by the new global standard;
- ✓ Facilitate further integration of jurisdictions in the Inclusive Framework for BEPS implementation;
- ✓ Facilitate an open dialogue with MNEs and the local business community;
- ✓ Develop best practices in tax administrations of jurisdictions.

Target audience: The event is intended to give an overview of transfer pricing documentations developed under BEPS Action 13. This event will be useful not only for less experienced transfer pricing auditors but also for more experienced auditors who need to have a better understanding on the new rule on the transfer pricing documentation to conduct a risk assessment and audits. This course also targets senior officials that lead audit teams to help them to consider how to provide the necessary training to their audit team members.

Train the trainers on BEPS and Transfer Pricing (BL)

The purpose of this programme is to build participants' skills to conduct BEPS and transfer pricing training in their own country. The programme focuses on presentational skills, technical aspects of transfer pricing and BEPS. This event presents the revision to the Transfer Pricing Guidelines following approval of BEPs outcomes, largely by looking at the revised chapters of the TPG as revised by BEPS action plans 8-10.

During this event participants will be able to discuss issues that face countries, in order to bring closer tax bases to economic activity and value creation, in the context of BEPS, which aims to assure that transfer pricing outcomes are in line with value creation.

The programme also includes a skills building workshop where participants will be provided with materials to take back and use to train tax staff in their own country, including power point presentations, case studies and keys, course notes for presenters and background reference materials, plus training materials on effective communication and presentation skills. Participants are expected to deepen their understanding about Transfer Pricing and also enhance their abilities in delivering lectures and presentations.

This is a very practical programme aimed at exploring how the Transfer Pricing Guidelines can be applied to selected case studies. This seminar addresses the issues and the technical tools at the disposal of modern revenue administrations. Introduction to the concepts will be provided by lectures and these will be followed by case studies, group discussions and practical examples.

Target audience: The Train the Trainers programme is a great opportunity for tax administrations to enhance skills in training on transfer pricing through the participation of individual trainers who will then pass on their knowledge and skills within the tax administration, therefore building capacity

Action 14: Transfer Pricing Dispute Resolution

The purpose of this event is to discuss mechanisms to prevent and resolve transfer pricing disputes with a view to efficiently avoid or eliminate double taxation, in the context of the global standard embodied in Action 14 of the BEPS Action Plan, which aims at reducing costs for Transfer Pricing and Tax Administration related to avoidable disputes while ensuring an adequate protection of taxpayers rights.

The workshop is designed to address the theoretical and practical issues arising in the resolution and avoidance of transfer pricing disputes. The topics covered include administrative and juridical appeals, corresponding adjustments, Mutual Agreement Procedures (MAPs), arbitration, rulings, safe harbours, and Advance Pricing Arrangements (APAs). The topics are illustrated by case studies and role plays. Participants are strongly encouraged to present their countries' legislation and practices regarding dispute avoidance and resolution during the event. Time will also be available for a discussion of any difficulties and experiences by participants.

Target Audience: Senior administrators involved in Competent Authority or APA work, as well as policymakers with an interest in MAPs, Arbitration and APAs and the use of safe harbours and other dispute prevention measures. The event assumes prior knowledge of transfer pricing. Participants should therefore either have attended an OECD Transfer Pricing Event or be familiar with the main concepts of transfer pricing, the arm's length principle including comparability, and the OECD transfer pricing methods through work experience in this area.

TOOLKITS

Toolkit Addressing Comparable Data for Transfer Pricing and Mineral Pricing

The Platform for Collaboration on Tax (PCT) –a joint initiative of the International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), United Nations (UN) and World Bank Group– published a toolkit to provide practical guidance to developing countries to better protect their tax bases.

The toolkit, "Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses", specifically addresses the ways developing countries can overcome a lack of data needed to implement transfer pricing rules. This data is needed to determine whether the prices the enterprise uses accord with those which would be expected between independent parties. The guidance will also help countries set rules and practices that are more predictable for business.

Since the pricing of transactions between related parties in the extractive industries is an issue of particular relevance to many developing countries, the toolkit also addresses the information gaps on prices of minerals sold in an intermediate form.

During the event a range of practical examples and case studies will be provided to illustrate the toolkit, including in commodities and minerals given their importance to many developing countries.

During the event, participants will also be able to discuss about the practical tools to assist with delineating the transaction and undertaking a search for potential comparables. The aim of the seminar is to show a number of common approaches to adjusting imperfect comparables, together with several country practices.

The aim of the event is to help ensure greater practical implementation of transfer pricing regimes that apply the arm's length principle, in accordance with the realities faced by many developing countries, including limited information availability and administrative capacity.

In addition, the event will show different policy options that developing economies could consider, together with some additional initiatives that could be taken on by countries, or international or regional organisations to more systematically mitigate the problems caused by poor availability of or access to relevant data.

Target Audience: Tax policymakers, tax administration managers and other experts tasked with designing and implementing in practice transfer pricing regimes, especially in developing countries.

Toolkit on Indirect Transfer of Assets

The tax treatment of offshore indirect transfers has emerged as a significant concern in many developing countries, given the possibility that by selling interests indirectly, investors can avoid capital gains taxation in the country where those underlying assets are located.

“The Taxation of Offshore Indirect Transfers – A Toolkit,” examines the principles that should guide the taxation of certain transactions in the countries where the underlying assets are located. The toolkit is in response to a request by the Development Working Group of the G20, and is part of a series of guides to help developing countries design their tax policies.

The toolkit:

- Examines principles to guide the taxation of these transactions in the countries where the underlying assets are located
- Focuses on extractive (and other) industries in developing countries
- Considers the current standards in the OECD and the UN model tax conventions, and the new multilateral convention (MLI)
- Discusses economic considerations that may guide policy in this area, the types of assets that could appropriately attract tax when transferred indirectly offshore, implementation challenges that countries face, and options that could be used to enforce such a tax.

The event will combine a series of presentations with discussions based on case studies and practical examples. This will provide an opportunity to discuss questions and possible responses to common problems. The aim of the workshop is to pursue a “balanced approach” that is, presentation of theoretical concepts which will create a framework on how to best approach various Indirect Transfer of Assets issues arising in the daily practice.

Target Audience: Policymakers belonging to Ministries of Finance and staff of other ministries with responsibility for foreign investments. Staff in tax administrations in charge of auditing international transactions.

Toolkit on Tax Incentives for Foreign Investment

Strengthening tax systems in developing countries is a key priority and a core part of the Sustainable Development Goals framework agreed at the UN in 2015. Tax revenues raised in fair and efficient ways are required to meet the global development challenges.

Four international organisations (IMF, WBG, UN and OECD) have come together under the Platform for Collaboration on Tax, to boost global cooperation in tax matters and provide governments a better support in addressing the tax challenges they face.

One of the Platform's main tasks focuses on the work on toolkits to assist developing economies in implementing efficiently BEPS action items and addressing additional specific tax issues.

This first toolkit on Tax Incentives was released in October 2015, providing an in-depth analysis of the efficiency of tax incentives and formulates recommendations regarding best practices.

Striking the right balance between an attractive tax regime for domestic and foreign investment, by using tax incentives for example, and securing the necessary revenues for public spending, is a key policy dilemma.

This event will combine a series of presentations with discussions based on case studies and practical examples. This will provide an opportunity to discuss questions and possible responses to the effective and efficient use of tax incentives.

The event aims to provide guidance in the use of tax incentives and participants will have the chance to see practical examples of design of tax incentives policies and good governance.

Target Audience: Policymakers belonging to Ministries of Finance and other ministries (Trade, Mining International Relations and others) with responsibility for foreign investments. Staff in tax administrations in charge of auditing international transactions

TAX TREATIES

Tax Treaties

The Tax Treaties seminar provides an introduction to tax treaties and international taxation. It gives tax officials who have had little exposure to tax treaties and international taxation a foundation for understanding international tax concepts and applying tax treaties. The seminar examines all of the articles commonly found in tax treaties through a combination of lectures and discussion of case studies and illustrations. Participants will be introduced to the structure of tax treaties and the resources for interpreting them through exposure to the OECD Model Tax Convention and its Commentaries as well as the UN Model Double Taxation Convention.

Target Audience: Tax officials who have had little exposure to tax treaties and international taxation.

Tax Treaties, MLI and BEPS

The BEPS package, endorsed by the OECD and the G20, has brought about significant changes in the way treaties are understood and applied. This seminar provides an opportunity to consider in detail these changes, reflected in the 2017 edition of the OECD Model Tax Convention, focusing on specific BEPS actions, in particular: Action 1: Addressing the Tax Challenges of the Digital Economy; Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances; Action 7: Preventing the Artificial Avoidance of PE Status; Action 14: Making Dispute Resolution Mechanisms More Effective; and Action 15: Developing a Multilateral Instrument.

Abuse of tax treaties is an important source of base erosion and profit shifting. The special focus in the BEPS Multilateral Legal Instrument (MLI) is justified in the fact that the MLI will allow countries to rapidly update their tax treaty network to the BEPS outcomes. The MLI offers concrete solutions for governments to close the gaps in existing international tax rules by transposing results from the OECD/G20 BEPS Project into bilateral tax treaties worldwide. The MLI is a flexible instrument which will modify tax treaties according to a jurisdiction's policy preferences with respect to the implementation of the tax treaty-related BEPS measures. It also modifies the application of thousands of bilateral tax treaties concluded to eliminate double taxation. In addition, it implements agreed minimum standards to counter treaty abuse and to improve dispute resolution mechanisms while providing flexibility to accommodate specific tax treaty policies.

The MLI is a milestone for international taxation and treaty law as it allows all interested jurisdictions to update tax treaties with provisions reflecting internationally agreed standards. By providing an efficient instrument to swiftly and consistently implement these standards in the extensive network of existing bilateral tax treaties, the MLI could pave the way for the future of tax treaties in a fast-moving globalised environment.

Target Audience: Tax officials in charge of designing and implementing tax treaties and other fields of international taxation.

Advanced tax treaties

The Advanced tax treaties seminar is an advanced version of the OECD's popular Tax Treaties Special Issues seminar that examines a smaller number of important tax treaty issues in much greater depth. It provides participants who have a good understanding of the application of tax treaties with an opportunity to discuss in detail relatively complex practical tax treaty application, interpretation and policy issues. The facilitators provide short lectures and guide the discussions of issues raised in case studies and court decisions. Participants are expected to be actively engaged in the discussions. The topics covered typically include the taxation of business profits, the permanent establishment definition, royalties, the taxation of foreign employees, the meaning of beneficial ownership, the treatment of non-corporate entities, treaty interpretation and international tax avoidance and treaty abuse.

Target Audience: Participants must have a good understanding of how tax treaties are applied and preferably will have previously attended either the Comprehensive or Special Issues Tax Treaty seminar. The seminar is intended to be especially useful for senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

Practical workshop on the negotiation of tax treaties

The Practical workshop on the negotiation of tax treaties is a very comprehensive and practical workshop from which many of today's tax treaty negotiators have graduated. The main purpose of the workshop is to provide practical tax treaty negotiation experience as well as an understanding of the policy issues and technical problems frequently encountered in negotiations. The instructors include experienced treaty negotiators from OECD and NOE countries.

The workshop primarily takes the form of a simulated negotiation of all of the provisions of a bilateral double tax agreement between two fictitious countries. The negotiations are based on the fictitious countries' treaty models, their recent treaties and descriptions of their domestic tax legislation. Participants are divided into four or six teams of up to five persons who negotiate the positions of their assigned country throughout the week. One instructor acts as the technical advisor for each team. Participants are expected to head the actual negotiations of each provision and each participant is expected to head the discussion of two or three articles during the week. Instructors assist each team's preparation for the negotiation and provide guidance and feedback during the workshop. The simulated negotiations are supplemented with a series of short presentations and discussions on all aspects of tax treaty negotiations, including the organisation of a treaty negotiation programme, conducting negotiations and advice on strategies for successful outcomes.

Participants get from this workshop what they put into it. Preparation and active participation are essential. Participants should therefore be genuinely interested in learning how to negotiate tax treaties and be prepared for a challenging five days of intensive study and work. Assignments must be completed each night of the workshop to prepare for the next day's negotiations. Despite all of the hard work, participants generally find the workshop stimulating and rewarding.

Target Audience: This workshop is especially useful for officials who are, or will be, involved with the negotiation of tax treaties for their country. It is essential that participants have a good command of the language adopted for the workshop, as they are expected to contribute actively in the preparation for the simulated negotiations and to take part in the negotiations themselves. Participants must also have a good understanding of the provisions of a tax treaty and will be expected to have familiarised themselves with the course material prior to the workshop. This workshop is NOT recommended for participants who are unfamiliar with the provisions of tax treaties.

OECD-UN Joint Treaties Negotiation Workshop

Tax treaties play a key role in the context of international cooperation in tax matters. On the one hand, they serve to encourage international investment and, consequently, global economic growth, by reducing or eliminating double taxation over cross-border income. On the other hand, they seek to enhance cooperation among tax administrations, especially in tackling international tax evasion.

Countries entering into tax treaty negotiations need a good understanding of why they are doing so, and of the benefits and costs that arise from having tax treaties. Having an understanding of the potential costs and benefits of tax treaties, and the ways in which treaties operate to achieve intended outcomes, will assist in ensuring that the right negotiations are given priority and that particular negotiations result in the most beneficial outcomes.

The purpose of this workshop is to allow participants to get first-hand experience of the negotiation of tax conventions and, more generally, to learn about problems commonly experienced during the negotiation, application and interpretation of tax conventions. The workshop will therefore be especially useful for officials who will be involved in the negotiation of tax conventions but will also be helpful for officials who will have to apply or interpret tax conventions as part of their work.

Format: The negotiations will be based on fictitious treaty models, recent treaties and descriptions of the tax legislation of countries.

Participants will be divided in groups. One instructor will act as the technical advisor for each team; however, participants will be expected to head the actual negotiations of each provision and each participant will be expected to head the discussion on two or three articles during the week.

These simulated negotiations will be supplemented by presentations by the instructors on how to organise and conduct tax treaty negotiations and on some technically difficult issues concerning tax treaties.

Target audience: The seminar is intended to be especially useful for senior officials who are, or will be, involved with the application of tax treaties, consideration of competent authority issues and the negotiation of tax treaties for their country.

BEPS: TAX AVOIDANCE AND AUDITING MNES

Auditing MNEs for BEPS-Tax Inspectors Without Borders

This seminar aims to provide participants with a broad knowledge of the issues to anticipate when auditing multinational enterprises.

This event is particularly useful in combination with Tax Inspectors Without Borders assistance programmes. The seminar includes discussions of the most significant legal and practical issues to be taken into account. It deals with the creation and legal significance of a multinational enterprise (MNE), the tax principles underlying the operation of an MNE, tax avoidance and anti-avoidance strategies, the operation of tax treaties, and an introduction to transfer pricing and thin capitalisation issues.

Furthermore, the “best practice” audit approaches that are adopted to deal with these entities by OECD countries as well as countries participating in the seminar will be examined. Audit examples are included as far as possible to encourage debate and provide a practical basis for the examination of these issues in the work place.

The seminar will also deal with the relevant administrative provisions, information requirements and the audit process itself in order to facilitate the work of tax examiners who may have only limited expertise.

Target Audience: Tax administrators and tax inspectors responsible for or engaged in the audit of multinational enterprises. Experts from countries with an active TIWB Programme.

TAX ADMINISTRATION

Tax Administration: SMEs, a systems approach to enhance compliance in the informal sector

This is a seminar focused on improving compliance in the SME Sector. The event, building on the work of the Forum on Tax Administration over recent years, discusses a number of topics of interest to managers and policymakers in the area of improving overall taxpayer compliance in the SME segment.

Built around the concept of compliance risk management, the event addresses the compliance risk management process, strategies for improving compliance in the SME segment and reducing non-compliance in the SME segment. Attention will also be paid to evaluation and performance measurement.

The 'Tax Compliance by Design' report made by the Forum on Tax Administration (FTA) highlighted the importance of adopting an end-to-end perspective, meaning a holistic view of the combined processes of both the taxpayer and the tax administration. 'Tax compliance by design' recognises that most SMEs want to be compliant and it offers an approach that enables SMEs to achieve high standards of tax compliance, while reducing their costs and offering revenue bodies real assurance, also at low cost.

'Tax compliance by design' recognises fundamental changes in the way SMEs operate and shows how tax compliance can become an integral part of the systems businesses use to carry out their daily transactions with one another and with citizens. Tax compliance can become easy and accurate if it is simply a by-product of the steps a business follows automatically to transact. 'Tax compliance by design' assembles the different elements of technology on which modern commerce relies into a system that delivers a seamless and secure flow of accurate tax information and tax payments.

Target Audience: senior managers and policymakers in charge of strategies to improve overall taxpayer compliance in the SME segment.

Tax Administration: Recent Developments in Large Business Administration

Large business taxpayers (LBT) are of critical importance to the economies in which they operate. They produce the majority of exports, provide a large share of tax revenue and, in many economies, the majority of jobs. At the same time, they present distinct and significant tax compliance issues because of their complex business structures, often composed of multiple operating entities in various jurisdictions. If they engage in base erosion and profit shifting practices this can have major consequences on tax revenues if not adequately addressed by tax administrations.

Managing the tax affairs of large companies is increasingly challenging both for taxpayers and tax administrations as many factors are affecting the environment in which they operate. On the one hand, the G20/OECD Base Erosion and Profit Shifting (BEPS) Project modified the international tax framework, affecting also policies and attitudes towards compliance. Also, digitalisation of the economy changes business models and generates new compliance challenges while at the same time technological developments, analytics and big data offer new tools to revenue bodies.

The OECD Forum on Tax Administration continues to be a steady source of research, data and comparative analysis on the approaches taken by its member tax administrations.

The present event on tax administration of large business taxpayers aims to provide a broad overview of the issues related to the tax administration of LBT, based on practices and experiences in OECD countries. The workshop will explore the current trends in managing LTB compliance risks, which focus on compliance risk management, international collaboration, co-operative compliance, and tax certainty.

The topics covered include:

- Large Business as a specific segment
- Organisational arrangements dealing with LBT
- Managing LTB compliance risks
- The impact of technology in tax administration of large business
- International collaboration
- Co-operative compliance
- Tax certainty

Target audience: The programme is especially designed for managers of Large Business Tax Offices. It is also indicated for officials from Ministries of Finance involved in the design of policies for large taxpayers' compliance. Tax inspectors and auditors dealing with Large Business are also welcome.

Tax Administration: Trends in modern Tax Administration

Modern Tax Administrations need to be built in order to effectively respond to the challenges and opportunities of an increasingly digital world and integrating it into the way they work. The Forum on Tax Administration (FTA) published in 2016 three reports that outline how tax administrations can move towards more digital service delivery, also by seeking co-operation with providers of tax services to improve Small and Medium Enterprise (SME) compliance and utilise advanced analytics and big data to better identify risk, manage resources and target interventions.

In addition, the OECD published in 2017 a report containing comparative information on OECD and other advanced and emerging economies. This report is the seventh edition of the OECD's Tax Administration Comparative Information Series.

This event will focus in those different opportunities and practices that contribute to improve the work of Modern Tax Administrations. Participants will have the chance to discuss about significant tax administration issues and trends. During this event participants will be able to see examples of innovation and practice in tax administrations, including data tables.

The purpose of the event is to examine the fundamental elements of modern tax administration systems and to highlight key trends, recent innovations and examples of good practice. In order to do that, the event will raise issues that tax administrations face, like:

- Advanced analytics
- Co-operative approaches to tax
- Insights from innovation in tax debt management
- Using digital delivery to enhance the integrity of tax systems
- Large business and international (Compliance risk and international collaboration)
- Improving mutual agreements procedures
- The measurement of tax gaps
- Third-party data management

Target audience: Officials from Ministries of Finance and Tax Administrations who deal with designing and implementing systems for tax administrations.

How tax administrations cooperate and exchange information

This workshop focuses on international developments related to base erosion and profit shifting (BEPS), tax information exchange and transfer pricing, with an aim to improve awareness of tax planning strategies and combat international tax avoidance. It will incorporate recommendations from the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, the Common Reporting Standard, and look at advance pricing agreements and mutual agreement procedures and other means to provide tax certainty.

The workshop will reflect on the challenges for taxpayers and tax administrations in the context of the growing mismatch between national powers in a globalised economy and discuss the instruments, bilateral and multilateral, at the reach of tax administrations to bridge the gap. Amongst them stands out the Convention on Mutual Administrative Assistance in Tax Matters, developed jointly by the OECD and the Council of Europe in 1988 and amended by a Protocol in 2010 to make it a truly global instrument. It will highlight the importance of this most comprehensive multilateral instrument available nowadays for all forms of tax co-operation to tackle tax evasion and avoidance providing for all forms of administrative co-operation in the assessment and collection of taxes, ranging from exchange of information, including automatic exchanges, to the recovery of foreign tax claims.

By the end of the workshop, participants will be able to:

- Describe the challenges for taxpayers, implications for multinational enterprises and high net worth individuals of a globalized economy,
- Discuss the various elements large corporations need to balance when designing and implementing a strategic approach to tax risk, including the appetite for tax risk, reputational issues, corporate governance, cooperative-compliance type of arrangements, Advance Pricing Agreements and Rulings.
- Improve their understanding of the legal, administrative and technological arrangements, bilateral and multilateral to facilitate tax administration cooperation beyond borders.
- Better understand BEPS Action 13 (Country-by-Country Reporting).
- Discuss the international standard on Exchange of information on request as applied by Global Forum on Transparency and Exchange of Information for Tax Purposes.
- Discuss in depth the Common Reporting Standards.
- Explore how tax administrations cooperate together to identify tax risks across borders through Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC).

Target audience: mid to senior level tax officials with responsibilities to plan and control tax administration performance, competent authority or international liaison units, and officials from Ministries of Finance in charge of international matters.

EXCHANGE OF INFORMATION

Exchange of Information and CRS

The key to international tax co-operation is effective exchange of information and the OECD has been at the forefront of international efforts to promote all forms of information exchange - including on request, spontaneous and automatic - since it first established its Working Party on Tax Avoidance and Evasion in 1971. Since then, enormous progress has been made to establish high standards of tax transparency and information sharing so as to improve tax authorities' ability to deter, detect and disrupt tax evasion and avoidance.

G20 Leaders at their meeting in September 2013 fully endorsed the OECD proposal for a truly global model for automatic exchange of information and invited the OECD, working with G20 countries, to develop such a new single standard for automatic exchange of information, including the technical modalities, to better fight tax evasion and ensure tax compliance. The CRS, developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

Target Audience: Senior tax and finance officials involved in the legal and practical aspects of exchange of information and assistance in tax collection (i.e. competent authority work, heads of Large Taxpayer Units, senior managers of international tax audit departments).

TAX POLICY

International VAT Guidelines

The OECD International VAT/GST Guidelines include recommended rules for the collection of VAT on cross-border services, including internet downloads, to private consumers (Business to Consumer, or B2C Guidelines). The Guidelines recommend that foreign sellers register and remit tax on sales of ebooks, apps, music, videos and other digital goods in the jurisdiction where the final consumer is located. The Guidelines also include a recommended mechanism to ensure the effective collection of VAT by tax authorities from foreign sellers, thus helping governments to protect VAT revenues and levelling the playing field between domestic and foreign suppliers.

OECD and G20 governments identified a VAT gap as a key challenge in the context of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, which offers governments solutions for closing gaps in existing tax rules that allow corporate profits to “disappear” or be artificially shifted to low/no-tax jurisdictions.

These new elements of the Guidelines notably include a recommended solution for the effective collection of VAT/GST on the remote business-to consumer sales of digital products by foreign suppliers (B2C Guidelines). These B2C Guidelines were developed in the context of the OECD/G20 Project on Base and Erosion and Profit Shifting (the BEPS Project).

The Guidelines have now been endorsed by the OECD Council and over a hundred countries participating in the Global Forum on VAT.

Target Audience: Senior tax policymakers and tax administrators with responsibility for indirect tax policy/administration and/or tax administration more generally.

Income Tax Workshop

The purpose of this workshop on income tax is to discuss significant tax policy issues in a multilateral setting and to share country experiences on these issues. The content of this workshop is decided on an annual basis in consultation with the participants in order to focus on the most pressing issues facing countries. Topics that have been discussed in previous years include taxation of re-organisations, flat vs. progressive personal income tax rates, EU Directives, tax treatment of revaluation of assets, derivatives and options, tax treatment of employees vs. independent contractors and thin capitalisation rules. Participants are invited to present their country experiences and practical cases relevant to the topics for discussion.

Target Audience: Policy-makers and senior administrators involved in designing and implementing tax reforms

Base eroding payments

Since the 2014 report of the OECD to the G-20 Developing Working Group there is an enhanced awareness that MNE affiliates in developing countries may be subject to excessive or unwarranted payments to other group entities, resulting in an undue erosion of their tax base.

Developing countries report that it is often difficult to assess whether such payments are for real value received, or whether they are excessive or unwarranted. These payments are typically for finance (e.g. interest payments by excessive debt of thinly capitalised subsidiaries, or by an excessive price of debt), for services, (e.g. management fees), or for intellectual property (e.g. royalty payments). Tax rules typically allow a deduction for such payments in arriving at the profit subject to tax, which means that excessive payments can inappropriately reduce the amount of profit on which tax is paid.

These types of payments arise in both developed and developing countries, but the risk of such payments eroding the tax base may be greater in developing countries, since MNE affiliates in these countries are generally recipients rather than providers of finance, services and intellectual property.

The event will focus on the treatment of these payments in the BEPS outcomes, mainly Action 4 (interests), actions 8 to 10 (services and royalties), but also on the practical means to detect and deter strategies of aggressive tax planning, such as Action 13 (country by country reporting) and Action 12 (mandatory disclosure). A mix of case studies and lectures will help participants understand the issues and learn the current policy solutions available in the internationally agreed framework.

Target audience: policymakers and senior tax administrators in developing countries.

Tax certainty and BEPS

The BEPS project caused a large scale reform of the international tax framework, introducing broad changes in the international and domestic rules. Five years down the road since the project started, and over two years since the BEPS reports were endorsed by the G-20, business demand a brake in the pace of reforms in order to consolidate the implementation of the new rules, thus providing a stable tax environment where trade and investment can thrive.

The seminar will look at the instruments at the disposal of the international tax community to enhance tax certainty and resolve disputes, thus creating an attractive business environment. The following topics will be addressed during the workshop:

- Preventing disputes:
 - ICAP and developments in cooperative compliance
 - Risk assessment
 - APAs
 - Joint/simultaneous audits
 - Global awareness
- Solving disputes
 - MAP, including BEPS action 14 and the minimum standard
 - Arbitration under the MLI

Target audience: Tax policymakers and senior tax officials in charge of the design and implementation of international tax, particularly those involved in the implementation of dispute resolution mechanisms, including bilateral APAs and arbitration, interested in enhancing the certainty and predictability for businesses.