

Confidential

18 October 2017

PUBLIC CONSULTATION ON THE REVISED GUIDANCE ON PROFIT ATTRIBUTION TO PERMANENT ESTABLISHMENTS

AGENDA

7 November 2017
OECD Conference Centre, Paris



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AGENDA – PUBLIC CONSULTATION ON ATTRIBUTION OF PROFIT TO PERMANENT ESTABLISHMENTS

TUESDAY 7 NOVEMBER 2017

9:00 - 9:30 REGISTRATION

09:30 - 10:00 I. DISCUSSION DRAFT ON THE ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS: GENERAL SCOPE, DIRECTION, OBJECTIVES

This session will address the scope, the approach to be used and the final status of the additional guidance

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

10:00 - 10:45 II. INTERACTION BETWEEN ARTICLES 5, 7 AND 9 (I)

This session will address the interaction between Article 5, Article 7 and Article 9, focusing on the order of application and whether the outcomes should be aligned, especially with regards to risk

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

10:45 - 11:15 REFRESHMENT BREAK

11:15 - 12:00 III. INTERACTION BETWEEN ARTICLES 5, 7 AND 9 (II)

This session will address the interaction between Article 5, Article 7 and Article 9, focusing on the order of application and whether the outcomes should be aligned, especially with regards to risk

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

12:00 - 13:00 IV. EXAMPLES 1 and 2

This session will address the issues raised regarding Example 1 and 2 of the DD, in particular the allocation of rights and obligations to the DAPE

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

13:00 -14:15 LUNCH

14:15 - 15:00 V. EXAMPLE 3

This session will address the issues raised regarding Example 3 of the DD

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

15:00 - 15:45 VI. EXAMPLE 4

This session will address the issues raised regarding Example 4 of the DD

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

15:45 - 16:15 REFRESHMENT BREAK

16:15 - 17:20 VII. APPROACHES TO COORDINATE THE APPLICATION OF ARTICLE 7 AND ARTICLE 9

This session will address mechanisms to reduce additional compliance burden

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

17:20 - 17:30 CLOSING REMARKS

[Conclusion by a member of Working Party No. 6]

Speakers: [TBD]
