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ORGANIZATION FOR INTERNATIONAL INVESTMENT
INTERNATIONAL BUSINESS INVESTING IN AMERICA

OECD Initiatives in International Taxation: Looking Ahead

June 5 - 6, 2006 ■ Washington, D.C.

DRAFT AGENDA

Day 1

1:30 - 2:00 p.m.	Registration
I	Welcome
2:00 - 2:10 p.m.	Charles Heeter, Chairman, Business and Industry Advisory Committee to the OECD (BIAC) Constance A. Morella, U.S. Ambassador and Permanent Representative to the OECD
II	Keynote Address
2:10 - 2:30 p.m.	United States Senator Orrin G. Hatch (R-Utah)
III	The OECD Tax Agenda
2:30 - 3:00 p.m.	OECD's Current Tax Agenda Jeffrey Owens, Director, OECD Centre for Tax Policy and Administration (CTPA)
IV	Permanent Establishments
3:00 - 4:00 p.m.	Attribution of Profits to Permanent Establishments Moderator: Henry Birnkrant, Alston & Bird LLP Mary Bennett, OECD CTPA William Morris, General Electric Company Robert Sparks, Delphi Corporation Hal Hicks, U.S. Department of the Treasury Michael McDonald, U.S. Department of the Treasury
4:00 - 4:30 p.m.	Break
V	Transfer Pricing
4:30 - 5:30 p.m.	Achieving Greater Consensus on Transfer Pricing (a) Comparability issues (b) Use of profit methods Moderator: Joseph Andrus, PricewaterhouseCoopers LLP Caroline Silberztein, OECD CTPA Robert Ackerman, Ernst & Young LLP Dennis Michaels, Johnson & Johnson John Breen, Internal Revenue Service Michael McDonald, U.S. Department of the Treasury
5:30 - 7:00 p.m.	Reception Honoring Richard M. Hammer

Day 2

VI

Nondiscrimination

9:00 - 10:00 a.m.

A Re examination of the Nondiscrimination Principle

Moderator: Richard Hammer, U.S. Council for International Business

Mary Bennett, OECD CTPA

Pascal Saint-Amans, Chair WP1, OECD Committee on Fiscal Affairs

Malcolm Gammie, QC

David Ward, Davies, Ward, Phillips & Vineberg LLP

Henry Louie, U.S. Department of the Treasury

10:00 - 10:30 a.m.

Coffee Break

VII

Business Restructurings

10:30 - 12:30 p.m.

Issues Arising from Business Restructurings

(a) Permanent establishment threshold issues

(b) Transfer pricing issues

Moderator: Carol Dunahoo, Baker & McKenzie LLP

Jacques Sasseville, OECD CTPA

Caroline Silberztein, OECD CTPA

Rocco Femia, Miller & Chevalier

Janice Lucchesi, Akzo Nobel

Tim McDonald, Procter & Gamble Company

David Ernick, U.S. Department of the Treasury

VIII

Lunch and Keynote Address

12:30 - 2:30 p.m.

U.S. Department of the Treasury: Why the OECD Matters

Hal Hicks, International Tax Counsel, U.S. Department of the Treasury

IX

Cross Border Services

2:30 - 4:00 p.m.

Current OECD Work on Cross-Border Services

(a) When the provision of services creates a permanent establishment

(b) Article 15 and short-term assignments

(c) Distinguishing services from other transactions

(d) VAT/GST aspects of cross-border services

Moderator: Karen Myers, CA, Inc.

Jacques Sasseville, OECD CTPA

Nancy Perks, Microsoft Corporation

Giovanna Sparagna, Sutherland Asbill & Brennan LLP

Tricia Brown, U.S. Department of the Treasury

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Conclusions

4:00 - 4:30 p.m.

Summing up

Richard M. Hammer, U.S. Council for International Business

Jeffrey Owens, Director, OECD CTPA