



**TASK FORCE ON TAX AND DEVELOPMENT**

**SUB-GROUPS ON TRANSFER PRICING  
AND TRANSPARENCY IN FINANCIAL REPORTING**

**Final Agenda**

**Friday 8 March 2013  
OECD Conference Centre  
Paris, France**

## FINAL AGENDA

### TASK FORCE ON TAX AND DEVELOPMENT MEETING OF THE SUB-GROUPS ON TRANSFER PRICING AND TRANSPARENCY IN FINANCIAL REPORTING

Friday 8 March 2013  
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#### Part I.

##### Update on Transparency in Financial Reporting

Chair: David Nguyen-Thanh, Senior Economist, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

#### 10.00 – 11.00 Session I. Current government transparency initiatives

- Discussion on the current status of the rules to implement Section 1504 of the Dodd-Frank Act and the revisions to the EU Transparency and Accounting Directives
  - Michelle Kosmidis, Senior Policy Officer, Directorate-General for Internal Market and Services, European Commission
  - Maria Inmaculada Montero Luque, Policy Officer, Directorate-General for Development and Cooperation, European Commission
  - Mathilde Dupré, Financing for Development Advocacy Officer, CCFD – Terre Solidaire
  - Janine Juggins, Global Head of Tax, Rio Tinto
- Discussion including other transparency initiatives of concern to business and civil society in particular

*In August 2012, the US Securities Exchange Commission (SEC) adopted final implementing rules for section 1504 of the US Dodd Frank Act. On 25 October 2011, the European Commission adopted a legislative proposal (through the revised Accounting and Transparency Directives) on disclosure. Negotiations among the EU institutions are still ongoing on the proposal. This session will discuss current progress and developments on these initiatives.*

#### 11.00 – 11.15 Coffee break

#### 11.15 – 12.00 Session II. The public registration of statutory accounts

- The public registration of statutory accounts and improving access to financial data.
  - Lee Corrick, Senior Advisor, Tax and Development Programme, OECD

*This session will discuss the conclusions of the Task Force study on the potential transparency benefits from the public registration of statutory accounts of unlisted companies particularly for developing countries. The study was finalised in 2012.*

## Part II.

### Workshop on Transfer Pricing in Developing Countries

**Chair:** David Nguyen-Thanh, Senior Economist, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

14.00 – 15.45

#### Session III. Country experiences and lessons learned from the Tax and Development transfer pricing programme to date

- Overview of Tax & Development transfer pricing initiatives, introductions from
  - Lee Corrick, Senior Advisor, Tax and Development Programme, OECD
  - Richard Stern, Global Program Manager, Business Taxation, Investment Climate, WBG
  - Maria Inmaculada Montero Luque, Policy Officer, Directorate-General for Development and Cooperation, European Commission
- Experiences from countries including:
  - Diego Gonzalez-Bendiksen de Zaldivar, Head of the International Audit Unit, Department of Tax and Customs, Colombia
  - Edward Akpakli, Chief Inspector of Taxes, Ghana Revenue Authority
  - George Obell, Senior Assistant Commissioner, Kenya Revenue Authority
- Discussion of the Update on Transfer Pricing Programme paper

*In the last 18 months the Tax & Development Programme working with the World Bank and European Commission has established a transfer pricing capacity building programme with several countries. This session will explore its effectiveness to date and lessons learned for the future.*

15.45 – 16.00

Coffee Break

16.00 -17.00

#### Session IV. Discussion on current initiatives and tools that assist countries with the practical application of their transfer pricing rules

- OECD Transfer Pricing Simplification Project
  - Oki Yasui, Senior Advisor, Transfer Pricing Unit, OECD
- The role of the UN Practical Manual on Transfer Pricing for Developing Countries
  - Michael Lennard, Chief, International Tax Cooperation Section, UN
  - Joel Cooper, Consultant, Business Taxation, Investment Climate, WBG
- Obtaining information from MNEs in Corporate Income Tax Returns
  - Diego Gonzalez-Bendiksen de Zaldivar, Head of the International Audit Unit, Department of Tax and Customs, Colombia
  - Edward Akpakli, Chief Inspector of Taxes, Ghana Revenue Authority

*This session will address the importance of making international standards for transfer pricing relevant to all countries including developing countries and ensuring that those countries have a voice in the setting of those standards. The session will discuss current initiatives and tools that assist countries with the practical application of their transfer pricing rules.*

17.00 – 17.30

Conclusions and next steps