

DRAFT PROGRAMME

PUBLIC CONSULTATION ON TRANSFER PRICING MATTERS

DAY 1: ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS

TUESDAY, 11 OCTOBER 2016

**OECD CONFERENCE CENTRE
2 RUE ANDRÉ PASCAL, 75016 PARIS, FRANCE**

TUESDAY 11 OCTOBER 2016	
09:30 - 09:50	I. DISCUSSION DRAFT ON THE ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS: GENERAL SCOPE, DIRECTION, OBJECTIVES
	<p><i>Speakers:</i></p> <ul style="list-style-type: none"> • Hans van Egdorn, Co-Chair of Working Party No. 6 • BIAC (Will Morris) • BEPS Monitoring Group (Sol Picciotto)
09:50 - 11:00	II. OVERARCHING ISSUES
	<p><i>This session will address the scope of the additional guidance; the approach under to be used in developing additional guidance (full AOA/partial AOA/other approaches); and whether the outcomes under Articles 7 and 9 should be aligned, especially with regards to risk [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <p><i>Approach to be used for the attribution of profits to PEs</i></p> <ul style="list-style-type: none"> • USCIB (William Sample) • BEPS Monitoring Group (Sol Picciotto) <p><i>Order of application of Articles 7 and 9</i></p> <ul style="list-style-type: none"> • BEPS Monitoring Group (Sol Picciotto) • FTI (Marvin Rust) <p><i>Consistency between Article 7 and 9 (especially for risk)</i></p> <ul style="list-style-type: none"> • PwC (Sonia Watson) <p><i>Open Discussion</i></p>
11:00 - 11:30	Refreshment Break
11:30 - 12:20	III. ATTRIBUTION OF PROFITS TO PEs NOT COVERED BY THE EXCEPTIONS IN ARTICLE 5(4): EXAMPLE 5
	<p><i>This session will address the issues raised in Questions 15-20 of the Discussion Draft [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • Grant Thornton (Wendy Nicholls) • National Foreign Trade Council (Cathy Schultz) • Flick Gocke Schaumburg (Xaver Ditz) <p><i>Open Discussion</i></p>

12:15 - 13:00	IV. ATTRIBUTION OF PROFITS TO DAPES: EXAMPLE 1
	<p><i>This session will address the issues raised in Questions 2-5 of the Discussion Draft [Introduction by a member of Working Party No. 6]</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • BEPS Monitoring Group (Sol Picciotto) • EY (Ronald van den Brekel) • KPMG (Manal Corwin) <p><i>Open Discussion</i></p>
13:00-14:00	LUNCH
14:00 - 15:00	V. ATTRIBUTION OF PROFITS TO DAPES: EXAMPLE 2
	<p><i>This session will address the issues raised in Questions 6-9 [Introduction by a member of Working Party 6]</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • International Alliance for Principled Taxation (Mary Bennett) • Japanese Foreign Trade Council (Akira Inubushi) • Vienna University of Economics and Business (Raffele Petruzzi) <p><i>Open Discussion</i></p>
15:00-15:30	VI. ATTRIBUTION OF PROFITS TO DAPES: EXAMPLE 4
	<p><i>This session will address the issues raised in Questions 12-13 [Introduction by a member of Working Party No. 6]</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • Software Coalition (Gary Sprague) • Keidanren (Ed McNally) • NERA (Guillaume Madelpuech) <p><i>Open Discussion</i></p>
15:30 - 16:00	Refreshment Break
16:30 – 17:00	VI. ATTRIBUTION OF PROFITS TO DAPES: EXAMPLE 4 (CONT.)
	<i>This session will be devoted to the open discussion of Example 4.</i>
17:00 – 17:45	VII. APPROACHES TO CO-ORDINATE THE APPLICATION OF ARTICLE 7 AND ARTICLE 9
	<p><i>This session will address the issues raised in Question 21 [Introduction by a member of Working Party No. 6]</i></p> <p>Speakers:</p> <ul style="list-style-type: none"> • BIAC (Matthew Hardy) • Silicon Valley Tax Directors Group (Rod Donnelly) • BEPS Monitoring Group (Sol Picciotto) <p><i>Open Discussion</i></p>
17:45 – 18:00	CLOSING REMARKS
	<p>Speakers:</p> <ul style="list-style-type: none"> • Hans van Egdome, Co-Chair of Working Party No. 6 • BIAC (Will Morris)

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PUBLIC CONSULTATION ON TRANSFER PRICING MATTERS

DAY 2: REVISED GUIDANCE ON PROFIT SPLITS

12 OCTOBER 2016

**OECD CONFERENCE CENTRE
2 RUE ANDRÉ PASCAL, 75016 PARIS, FRANCE**

WEDNESDAY 12 OCTOBER 2016	
09:30 - 10:00	I. REVISED GUIDANCE ON PROFIT SPLITS: GENERAL SCOPE, DIRECTION, OBJECTIVES
	<p><i>Speakers:</i></p> <ul style="list-style-type: none"> • Michael McDonald, Chair of Working Party No. 6 • BIAC (Will Morris) • BEPS Monitoring Group (Sol Picciotto)
10:00 - 11:00	II. PROFIT SPLITS OF ANTICIPATED PROFITS / ACTUAL PROFITS
	<p><i>Two types of PS or two different methods? How should transactions be analysed to determine what profits should be split? [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • Mark Bronson of Duff & Phelps • KPMG International (Stephen Blough) • Deloitte Tax LLP- USA (Philippe Penelle) <p><i>Open Discussion</i></p>
11:00 - 11:30	Refreshment Break
11:30 - 12:15	IIIA. THE MOST APPROPRIATE METHOD
	<p><i>When is a transactional profit split of anticipated or actual profits likely to be the most appropriate method? What factors relating to the activities of the parties / the transaction / the market are relevant to consider? [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • Taj (Julien Pellefigue) • BDO International (Malcolm Joy) • BIAC (Alberto Pluviano) <p><i>Open Discussion</i></p>
12:15 - 13:00	IIIB. UNIQUE AND VALUABLE CONTRIBUTIONS
	<p><i>What are 'unique and valuable contributions' for the purposes of determining whether a transactional profit split method is the most appropriate method? [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p>

	<ul style="list-style-type: none"> • <i>Keidanren (Ed McNally)</i> • <i>International Alliance for Principled Taxation (Caroline Silberztein)</i> • <i>National Foreign Trade Council (Graeme Wood)</i> • <i>EY (Ronald van den Brekel)</i> <p><i>Open Discussion</i></p>
13:00 -14:15	LUNCH
14:15 - 15:00	IIIC. INTEGRATION
	<p><i>Relevance of sequential / parallel integration to determining whether a profit split of actual or anticipated profits is the most appropriate method [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • <i>Deloitte LLP - UK (John Henshall / Alison Lobb)</i> • <i>FTI Consulting (Ruth Steedman)</i> • <i>Silicon Valley Tax Directors' Group (Rod Donnelly)</i> • <i>Gazprom Marketing & Trading Limited (Salma Rashid)</i> <p><i>Open Discussion</i></p>
15:00 - 15:45	IIID. RISK SHARING
	<p><i>Relevance of sharing of risks to transactional profit splits of actual profits. How to define 'sharing of risks' in this context? [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • <i>Japan Foreign Trade Council (Akiko Higa)</i> • <i>CMS Bureau Francis Lefebvre (Arnaud Le Boulanger)</i> • <i>USCIB (Bill Sample)</i> <p><i>Open Discussion</i></p>
15:45 - 16:15	Refreshment Break
16:15 - 17:20	IV. VALUE CHAIN ANALYSES; HOW TO APPLY A TRANSACTIONAL PROFIT SPLIT METHOD
	<p><i>Relevance of a value chain analysis to when and how to apply a transactional profit split method. Determining appropriate profit splitting factors. [Introduction by a member of Working Party No. 6]</i></p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> • <i>Pwc (Andrew Casley / Jonas van de Gucht)</i> • <i>Grant Thornton (Chaïd Dali-Ali)</i> • <i>Tax Executives Institute (Ben Shreck)</i> <p><i>Open Discussion</i></p>
17:20 - 17:30	CLOSING REMARKS
	<p><i>Speakers:</i></p> <ul style="list-style-type: none"> • <i>Michael McDonald, Chair of Working Party No. 6</i> • <i>BIAC (Will Morris)</i>