



INTRODUCTION TO TAX TREATIES AND THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION

The Egyptian Tax Authority (ETA) Workshop
Agenda



16 – 19 January 2023
Cairo, Egypt

Working language: English, with simultaneous Arabic Interpretation
لغة العمل: الإنجل زي ة، مع ترجمة فورية للغة العربية

Objectives

This face-to-face workshop will provide participants with essential concepts related to tax treaties (context and general features) including practical tips and exercises to understand and to apply some provisions in tax treaties, as well as a brief explanation of the concept of "treaty shopping". The workshop will also equip participants with a reasonable understanding of the operation of tax treaties, interpretation and policy issues in relation to treaty provisions and their interaction with the Egyptian Income Tax Law, in particular in connection with the concept of residence, permanent establishment concept and the MLI.

Target audience: The workshop will therefore be especially useful for officials who are, or will be, involved with the application and interpretation of tax treaties, consideration of competent authority issues and the negotiation of tax treaties.

Format and conduct of the workshop: The workshop will be led by tax treaty experts from the OECD Secretariat and HM Revenue and Customs (HMRC). The experts will provide brief lectures and then guide the discussion of the issues raised in the cases and examples.

Participants are expected to engage in the analysis and possible solutions. They are also encouraged to ask questions or comment on the different aspects discussed during the day or in a specific session for questions and answers (Q&A session) at the end of each session.

Workshop preparation: participants with no or basic knowledge of tax treaties should complete the e-learning courses links are: "[Introduction to Tax Treaties](#)" and "[The Multilateral Instrument \(MLI\)](#)" are available on the e-learning section of the Knowledge Sharing Platform (KSPTA). If you do not have a KSPTA account, please register **using your ETA email** address at <https://ksp-ta.org/#/registration>.

Agenda Day 1 – Monday, 16th of January 2023

Introduction to Tax treaties

Experts: Ms. Helen Baird-Parker (HMRC), Ms. May Abo Ghally and Mr. Néstor Venegas (OECD).

8.30 – 9.00 Registration and coffee break

9.00 – 9.30 Welcome/ Introductions/ ETA expectations

9.30 – 10.00 Session 1: Tax treaty-related essential concepts

Mr. Néstor Venegas (OECD)

10.00 – 10.15 Coffee Break

10.15 – 12.00 Session 1: Tax treaty-related essential concepts (cont'd)
Session 2: Interpretation of tax treaties

Session 2 by Ms. Helen Baird-Parker (HMRC)

- Overview of tax treaties
- The format and structure of tax treaties
- Relationship Between Tax Treaties and Domestic Law
- Vienna Convention on the Law of Treaties 1969
- OECD Model
- How to apply a tax treaty?
- Tax treaties in Egypt – *by Ms. May Abo Ghaly*

12.00 – 13.30 Prayer and Lunch Break

13.30 – 15.00 Session 2: Interpretation of tax treaties (cont'd)
Session 3: Scope & entitlement to treaty benefits: taxes covered and concepts or persons and residents

By Ms. May Abo Ghaly

- Article 2 - Taxes Covered
- Article 1(1): Personal Scope
- Article 1(2) & (3), 2017 OECD Model – *Mr. Nestor Vengas (OECD)*
- Article 3 MLI: treatment of “hybrid” entities – *Mr. Nestor Vengas (OECD)*

15.00 – 15.30 Prayer and Coffee Break

15.30 – 17.00 Session 4: Residence

Session 4 by Ms. May Abo Ghaly

- Definition of Resident: Article 4(1)
- Residence tie-breaker rules for individuals and corporates entities
- Case studies - *Mr. Nestor Vengas (OECD)*

Agenda Day 2 – Tuesday, 17th of January 2023

Introduction to Tax treaties

8.30 – 9.00 Registration and Coffee break

9.00 – 9.30 Day 1 – Refreshener and Q&A

9.30 – 10.30 Session 5: The Permanent Establishment (PE) Concept

- Traditional PE – *Mr. Nestor Vengas (OECD)*
- Construction site PE – *Ms. Helen Baird-Parker (HMRC)*

10.30 – 10.45 Coffee/Tea Break

10.45 – 12.00 Session 5: The Permanent Establishment (PE) Concept (cont'd)

- **Dependent agent provision and independency test** – *Ms. Helen Baird-Parker (HMRC)*
- Activities excluded from PE status and anti-fragmentation rule – *Ms. May Abo Ghaly*

12.00 – 13.30 Prayer and Lunch Break

13.30 – 15.00 Session 5: The Permanent Establishment (PE) Concept (cont'd)

- Service PE – *Mr. Nestor Vengas (OECD)*
- Definition of “closely related persons” – *Ms. May Abo Ghaly*

15.00 – 15.30 Prayer and Coffee Break

15:30 – 16:30 Conclusions and closing remarks

- Q&A session

Agenda Day 3 – Wednesday, 18th of January 2023

The Multilateral Convention (MLI)

8.30 – 9.00 Registration and Coffee break

9.00 – 9.30 Welcome/Introductions/ETA expectations

9.30 – 10.30 Session 6: Overview of the role and operation of the MLI

Session 6 by Mr. Nestor Vengas (OECD)

10.30 – 10.45 Coffee/Tea Break

10.45 – 12.00 Session 7: MLI substantive provisions

- General anti-abuse provisions (articles 6 & 7 MLI) – *Mr. Nestor Vengas (OECD)*

12.00 – 13.30 Prayer and Lunch Break

13.30 – 15.00 Session 7: MLI substantive provisions (cont'd)

- Specific anti-abuse provisions (articles 8-11 MLI) – *Ms. Helen Baird-Parker (HMRC)*

15.00 – 15.30 Prayer and Coffee Break

15:30 – 16:30 Conclusions and closing remarks

- Q&A session

Agenda Day 4 – Thursday, 19th of January 2023

The Multilateral Convention (MLI)

8.30 – 9.00 Registration and Coffee break

9.00 – 9.30 Day 1 – MLI Refreshener and Q&A

9.30 – 10.30 Session 7: MLI substantive provisions (cont'd)

- Provisions dealing with the avoidance of PE status: (Articles 12-15 MLI) – **Ms. Helen Baird-Parker (HMRC)**
- Provisions dealing with hybrid mismatches (Articles 3-5 MLI) – **Mr. Nestor Vengas (OECD)**

10.30 – 11.00 Q&A Session

11.00 – 12.00 Closing Ceremony & Certificates



ممول من الاتحاد الأوروبي
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