



ممول من الاتحاد الأوروبي
Funded by the European Union



Egypt and the implementation of the BEPS Multilateral Instrument

Egyptian Tax Authority - Workshop



4-6 June 2023,
Cairo, Egypt

Working language: English



MENA - OECD
Governance Programme

Overview of the workshops

Egypt signed the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS* ('BEPS MLI') in 2017 and deposited its instrument of ratification on 30 September 2020. The BEPS MLI entered into force for Egypt on 1 January 2021.

The text of the BEPS MLI and its Explanatory Statement are available on the OECD's website [here](#). Egypt's Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification of the BEPS MLI ('MLI Position') is available [here](#).

Since the entry into force of the BEPS MLI for Egypt, the OECD Secretariat has provided various forms of assistance relating to implementation, including by organising workshops dedicated to the Egyptian Tax Authority (ETA). Most recently, in January 2023, an in-person four day workshop on tax treaties and the general functioning of the BEPS MLI was delivered in Cairo.

Objective

This workshop will take place in Cairo on 4-6 June 2023. It will revisit the general functioning of the BEPS MLI and take a detailed look at the actual and potential impact of the BEPS MLI on Egypt's tax treaty network, for the benefit of ETA officials. The workshop will also cover various aspects relating to the implementation of the BEPS MLI, such as the development of synthesised texts.

A detailed agenda of the topics to be covered each day is included below. It should be noted that the topics listed are the topics proposed to be covered each day. The time allocated to each topic, as well as the timing of breaks, may vary. The workshop is intended to be as interactive as possible. Participants will be invited to intervene and ask questions during and after each session.

Participants are encouraged to prepare for the workshop by completing the e-learning course on the BEPS MLI that is available on the e-learning section of the Knowledge Sharing Platform (KSPTA) [here](#). If you do not have a KSPTA account, please register using your ETA email address at <https://ksp-ta.org/#/registration>.

Agenda Day 1 - Sunday, 4th June 2023

08:30 – 09:00 Registration and welcoming of participants

09:00 – 09:30 Welcome / Introductions / ETA expectations

09:30 – 10:30 A. Introduction to the BEPS MLI
B. Overview and functioning of the BEPS MLI

10:30 – 10:45 Coffee/Tea Break

10:45 – 12:00 C. Substantive provisions of the BEPS MLI

- Measures adopted by Egypt (*including, on Day 1, a discussion on Article 17 of the BEPS MLI on corresponding adjustments*)
- Other measures

12:00 – 13:30 Prayer & Lunch Break

13:30 – 15:30 D. Substantive provisions of the BEPS MLI (*continued*)

15:30 – 16:00 Prayer & Coffee/Tea Break

16:00 – 17:00 E. Substantive provisions of the BEPS MLI (*continued*)

Agenda Day 2 - Monday, 5th June 2023

08:30 – 09:00 Registration and welcoming of participants

09:00 – 09:30 Day 1 - refresher and Q&A

09:30 – 10:30 F. Substantive provisions of the BEPS MLI (*continued*)

10:30 – 10:45 Coffee/Tea Break

10:45 – 12:00 G. Impact of the BEPS MLI on Egypt's tax treaty network

- Entry into Force
- Entry into Effect

H. Modifications to Egypt's Covered Tax Agreements

12:00 – 13:30 Prayer & Lunch Break

13:30 – 15:30 I. Modifications to Egypt's Covered Tax Agreements (*continued*)

15:30 – 16:00 Prayer & Coffee/Tea Break

16:00 – 17:00 J. Modifications to Egypt's Covered Tax Agreements (*continued*)

Agenda Day 3 - Tuesday, 6th June 2023

08:30 – 09:00 Registration and welcoming of participants

09:00 – 09:30 Day 2 - refresher and Q&A

09:30 – 10:30 K. The BEPS MLI after ratification

- Changes subsequent to ratification
- Monitoring the effects of the BEPS MLI
- Tools for the implementation of the BEPS MLI
 - i. BEPS MLI Database
 - ii. Other tools
- Developing synthesised texts

10:30 – 10:45 Coffee/Tea Break

10:45 – 12:00 I. The BEPS MLI after ratification (*continued*)

12:00 – 13:30 Prayer & Lunch Break

13:30 – 15:30 M. The BEPS MLI after ratification (*continued*)

15:30 – 16:00 Prayer & Coffee/Tea Break

N. The Conference of the Parties to the BEPS MLI

- 16:00 – 17:00**
- Functioning
 - Issued opinions



ممول من الاتحاد الأوروبي
Funded by the European Union



CONTACTS

May Abo Ghally (programme lead) | may.aboghally@oecd.org

Sara Shearmur (expert) | sara.shearmur@oecd.org

Yves Van Brussel (expert) | yves.vanbrussel@oecd.org

BEPS MLI Depository | multilateralinstrument@oecd.org

Follow us on Twitter

[@OECDgov](https://twitter.com/OECDgov) [#HawkamaEgypt](https://twitter.com/HawkamaEgypt) [#MENAOECD](https://twitter.com/MENAOECD)