

Unclassified

CTPA/CFA/WP1(2014)15

Organisation de Coopération et de Développement Économiques
Organisation for Economic Co-operation and Development

10-Apr-2014

English - Or. English

**CENTRE FOR TAX POLICY AND ADMINISTRATION
COMMITTEE ON FISCAL AFFAIRS**

Working Party No. 1 on Tax Conventions and Related Questions

**DRAFT AGENDA FOR THE PUBLIC CONSULTATION MEETING ON ACTION 6 OF THE BEPS
ACTION PLAN**

Focus Group on Treaty Abuse

to be held on 14-15 April 2014

Contact: Jacques Sasseville; jacques.sasseville@oecd.org; + 33 1 45 24 91 07

JT03356039

Complete document available on OLIS in its original format

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

CTPA/CFA/WP1(2014)15
Unclassified

English - Or. English

**PUBLIC CONSULTATION MEETING ON
BEPS ACTION 6 (PREVENTING TREATY ABUSE)**

to be held in room CC9 at the OECD Conference Centre on 14-15 April 2014

DRAFT AGENDA

MONDAY, 14 APRIL 2014

- 09:00 – 09:30 **Registration**
- 09:30 – 09:45 **Introduction and consultation procedure**
Andrew Dawson, Chair of Working Party 1 on Tax Conventions and Related Questions
- 09:45 – 10:00 **General presentation of Action 6 and the discussion draft on Preventing the granting of treaty benefits in inappropriate circumstances**
Carmel Peters, Chair of the Focus Group on Treaty Abuse
- 10:00 – 11:00 **General comments on the discussion draft**
Speaker: Andy Wood, Shell International Limited, BIAC
Questions and interventions
- 11:00 – 11:30 Break
- 11:30 – 12:45 **The proposed LOB (Section A.1(a)(i) of the discussion draft)**
Presentation: Henry Louie, Delegate for the United States
Speakers: Bill Dodwell, Deloitte LLP
Mary Bennett, Baker & McKenzie
Questions and interventions
- 12:45 – 14:15 Lunch
- 14:15 – 14:45 **Derivative benefits**
Presentation: Aart Roelofsen, Delegate for the Netherlands
Speakers: Jorge Morley-Smith, Investment Management Association
Questions and interventions
- 14:45 – 16:00 **The proposed Main Purpose Test Rule (Section A.1(a)(ii) of the discussion draft)**
Presentation: Sophie Chatel, Delegate for Canada
Speaker: Barbara Angus, Ernst & Young
Questions and interventions
- 16:00 – 16:30 Break
- 16:30 – 17:30 **Interaction between the proposed LOB and Main Purpose Test Rule**
Presentation: Tom Matthews, Delegate for the United Kingdom
Speaker: Manal Corwin, KPMG
Questions and interventions

TUESDAY, 15 APRIL 2014

- 09:30 – 10:15 **Transactions intended to avoid dividend characterisation and dividend transfer transactions (Section A.1(b)(iii) and (iv) of the discussion draft)**
Presentation: Serena Fiorelli, Delegate for Italy
Questions and interventions
- 10:15 – 10:45 **Transactions that circumvent the application of Art. 13(4) (Section A.1(b)(v) of the discussion draft)**
Presentation: Carmel Peters, Chair of the Focus Group on Treaty Abuse
Questions and interventions
- 10:45 – 11:15 Break
- 11:15 – 12:00 **Tie-breaker rule for determining the treaty residence of dual-resident person (Section A.1(b)(vi) of the discussion draft)**
Presentation: Juan Carlos Trujillo, Delegate for Mexico
Questions and interventions
- 12:00 – 12:45 **Anti-abuse rule for permanent establishments situated in third States (Section A.1(b)(vii) of the discussion draft)**
Presentation: Jacques Sasseville, OECD Secretariat
Questions and interventions
- 12:45 – 14:15 Lunch
- 14:15 – 15:00 **Interaction between treaties and domestic anti-abuse rules (Section A.2 of the discussion draft)**
Presentation: Jacques Sasseville, OECD Secretariat
Speaker: Tomas Balco, BEPS Monitoring Group
Questions and interventions
- 15:00 – 16:10 **Clarification that tax treaties are not intended to be used to generate double non-taxation (Section B of the discussion draft)**
Presentation: Michael Wichmann, Delegate for Germany
Speaker: Tatiana Falco, BEPS Monitoring Group
Questions and interventions
- 16:10 – 16:20 Break
- 16:30 – 17:15 **Tax policy considerations that, in general, countries should consider before deciding to enter into a tax treaty with another country (Section C of the discussion draft)**
Presentation: Claudine Devillet, Delegate for Belgium
Questions and interventions
- 17:15 – 17:30 **Closing remarks**
Marlies de Ruiter, OECD, Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division