



GETTING READY FOR TAX TREATY NEGOTIATIONS: PART II
VIRTUAL WORKSHOP
OECD-UN-KOREA
4, 5 and 6 October 2022

Disclaimer and leadership: this workshop is co-hosted by the OECD Korea Policy Centre and led by the OECD Secretariat and the Secretariat of the Financing for Sustainable Development Office (FSDO) of the UN Department of Economic and Social Affairs (UNDESA), but the opinions expressed during its different sessions shall not be considered officially endorsed by either organisation. The workshop will be led by tax treaty experts Mr. Néstor Venegas from the OECD Secretariat and, Ms. Patricia Brown from the UNDESA Secretariat.

Objectives: This virtual workshop will contribute to the development of technical knowledge and skills that are useful for the negotiation of tax treaties.

Recap of Part I: Held on 5-7 October 2021, Part I of this virtual workshop exposed participants – through a preparatory session and a simulated negotiation – to a range of situations, negotiation styles and policy questions they may need to address in a real negotiation. The focus of Part I was the negotiation of the provisions relating to permanent establishment, royalties and pensions, with a view to enable participants to understand the importance of the interaction between treaty provisions, domestic legislation and the particular facts and economic relationship between two negotiating countries.

Description of Part II: Part II will focus on key “passive income” articles: article 6 immovable property, article 10 on dividends, article 11 on interest and article 13 on capital gains. Experts will first provide **lectures** to explain those provisions in the OECD and UN models, **adding the perspective of a treaty negotiator**, for example, by highlighting what information is relevant to prepare the negotiation, presenting different alternatives found in treaty practice and anticipating situations that negotiators may face or may want to prevent. Each session will be followed by a **“Round table and Q&A”** session where experts and participants will be invited to share their views, experiences, comments and questions. As in Part I, **experts will illustrate some of their points by referring to the material created for a negotiation of a tax treaty between two fictional countries (i.e. Fredonia and Utopia)**, which includes: (i) Basic facts on each fictional country’s economy and domestic legislation, (ii) each country’s model convention and; (iii) two precedent treaties with third fictional countries. Participants are encouraged to contribute with ideas for arguments that may be used during a negotiation, ask questions and engage in discussion with the experts, through the chat function during the presentations or orally during specially allotted “Round table and Q&A” sessions. The Experts will also refer during their lectures to the [PCT Toolkit on Tax Treaty Negotiations](#) (also available in French).

Target audience: The workshop is designed for officials who are (or will be) involved in the negotiation, interpretation and/or administration of tax treaties. The workshop will be especially useful for officials who attended Part I in 2021 (although this is not a pre-requisite).

Recommended preparatory work for participants: the material on the two fictional negotiating countries Fredonia and Utopia will be available in advance to allow participants to become familiar with it before the workshop. Participants are highly recommended to complete the e-learning module [“Introduction to Tax Treaties”](#) found in the e-learning section of the KSP site and read the [PCT Toolkit on Tax Treaty Negotiations](#) (the “TTTN” - also available in French). If a participant does not have a KSP account yet, please register here: <https://ksp-ta.org/#/registration> by using a work email address (more information in the Annex).

Language: presentations will be delivered in **English**. Material will be available in **English**.

Schedule: The workshop will be conducted virtually on 4, 5 and 6 October 2022 (3 hours each day). A detailed schedule is included below.

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Experts:

Ms. Patricia Brown (UN Secretariat)
 Mr. Néstor Venegas (OECD Secretariat)
 Ms. Stephanie Smith (Canada)
 Ms. Antoinette Musilek (Spain)
 Ms. Ceren Gokmen (Türkiye)
 Mr. Bruno Da Silva (ADB)

Day 1 10:00 -13:00 (Paris time)	Session
Tuesday, 4 October	
10:00 – 10:10 (10 min.)	Opening remarks & conduct of the workshop
10:10 – 10:45 (35 min.)	Session I: Recap - Overview of the purposes and operation of tax treaties [led by Néstor]
10:45 – 11:00 (15 min.)	Round table and Q&A [Discussion based on the TTTN, Sections A and B]
11:00 – 11:10 (10 min.)	BREAK
11:10 – 11:45 (35 min.)	Session II: Preparing for tax treaty negotiation [presentation based on the TTTN, Section C] [led by Patricia]
11:45 – 12:00 (15 min.)	Round table and Q&A
12:00 – 12:05 (5 min.)	BREAK
12:05 – 12:45 (40 min.)	Session III: Income and gains from immovable property [Art. 6 and Art. 13(1) and (4)]
12:45 – 13:00 15 minutes	Round table and Q&A [led by Bruno]

Day 2 10:00 -13:00 (Paris time)	Session
Wednesday, 5 October	
10:00 – 10.05 (5 min.)	Introduction
10:05 – 10:45 (40 min.)	Session IV: Dividends [Art. 10] [led by TBD]
10:45 – 11:00 (15 min.)	Round table and Q&A
11:00 – 11:10 (10 min.)	BREAK
11:10 – 11:50 (40 min.)	Session IV: Dividends [Art. 10] (continued)
11:50 – 12:05 (15 min.)	Round table and Q&A

12:05 – 12:10 (5 min.)	BREAK
12:10 – 12:50 (40 min.)	Session V: Interest [Art. 11] [lead by TBD]
12:50 – 13:00 (10 min.)	Round table and Q&A

Day 3 10:00 -13:00 (Paris time)	Session
Thursday, 6 October	
10:00 – 10:40 (40 min.)	Session V: Interest [Art. 11] (continued)
10:40 – 10:55 (15 min.)	Round table and Q&A
10:55 – 11:05 (10 min.)	BREAK
11:05 – 11:45 (40 min.)	Session VI: Taxation of capital gains [Art. 13, other than (1) and (4)] [lead by Antoinette]
11:45 – 12:00 (15 min.)	Round table and Q&A
12:00 – 12:05 (5 min.)	BREAK
12:05 – 12:45 (40 min.)	Session VI: Taxation of capital gains [Art. 13] (Continued)
12:45 – 12:55 (10 min.)	Round table and Q&A
12:55 – 13:00 (5 min.)	Conclusion & Closing

Note: The topics and articles listed are proposed to be covered each day, however, the time allocated to each topic or article, as well as the timing of breaks, may vary.

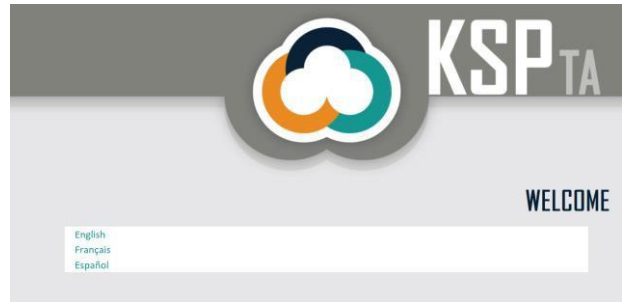
ANNEX 1: KSP REGISTRATION

Follow the 6 steps below to register for the KSP_{TA}:

1. Go to www.ksp-ta.org



2. Select the language of your choice



3. Click “Don’t have an account? Click here to register”

A screenshot of the login page. It has a 'LOGIN' heading. Below it, there is a link that says 'Don't have an account? Click here to register.' with an arrow pointing to it. There are input fields for 'Email' and 'Password'. Below these fields is a checkbox labeled 'Remember my email' and a 'LOG IN' button. At the bottom, there is a link for 'Forgot your password?'.

4. Complete all fields of the online form. Remember to register with your work email. In the field country/organization, select your own country.

A screenshot of the registration page titled 'Become Part Of The Tax Knowledge Community'. It has a 'REGISTER' heading. There are several input fields: 'Email *', 'Email confirmation *', 'Title', 'First name *', 'Last name *', 'Country / Organizations *', 'Revenue authority', and 'Job title *'. There are callout boxes with arrows pointing to the 'Email *' field and the 'Country / Organizations *' dropdown menu. The callout for the email field says 'Enter your work email address here' and the callout for the country field says 'Enter your own country'. There is also a checkbox at the bottom for 'I agree to the terms and conditions of use.'.

5. Once you have filled and sent your registration form, you will receive an email to **confirm your email address**. Click to confirm. If you have not received it, check your **spam folder**. If you have not received it, contact info@ksp-ta.org
6. After you will receive another email to **create your password**. Click to create your password.

You can now access the KSPTA.