



**GETTING READY FOR TAX TREATY NEGOTIATION: SELECTED ISSUES**

**VIRTUAL WORKSHOP**

Co-hosted by OECD, UN, Korea TC and Türkiye MTC

**10, 11 and 12 October 2023**

**Disclaimer and leadership:** this workshop is jointly organised and led by the OECD and the UN, but the opinions expressed during its different sessions shall not be considered officially endorsed by either organisation. The workshop will be led by the tax treaty expert from the UN Secretariat Ms. Patricia Brown, and the tax treaty expert from the OECD Secretariat Mr. Néstor Venegas.

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

**Description:** this workshop will illustrate, through practical examples and case studies, the importance of understanding some key concepts in the domestic legislation and treaty practice of both negotiating countries -before or during a negotiation-, by focusing on three specific issues, i.e., hybrid entities; divergent characterisation and sourcing rules and; the use and risks of most favoured nation clauses. The experts will also refer during their lectures to the [PCT Toolkit on Tax Treaty Negotiations](#) (also available in French).

**Target audience:** The workshop will be especially useful for officials who are (or will be) involved in the negotiation, interpretation and/or administration of tax treaties.

**Recommended preparatory work for participants:** 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](#). 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). The workshop material will be available on the [KSP site](#) of the event.

**Language:** Some presentations will be delivered in **English**, with simultaneous interpretation into Russian and Turkish. Material will be available in **English**.

**Schedule:** The workshop will be conducted virtually on 10, 11 and 12 October 2023 (2 hours each day). A detailed schedule is included below.

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**VIRTUAL WORKSHOP**

**OECD-UN- Korea TC and Türkiye MTC**  
**10, 11 and 12 October 2023**

**Experts:**

Mr. Néstor Venegas (OECD Secretariat)

Ms. Patricia Brown (UN Secretariat)

Mr. Edward Barret (OECD Secretariat)

Ms. Jo Hammersley (UK)

<b>Day 1</b> <b>11:00 -13:00</b> <b>Paris time</b>	<b>Sessions</b>
<b>Tuesday, 10 October</b>	
11:00 – 11:10 (10 min.)	Opening remarks & conduct of the workshop <ul style="list-style-type: none"><li>Opening remarks of Mr. Sangyun Lee, Director-General of the Korea TC.</li></ul>
11:10 – 11:55 (45 min.)	<b>Session I: Preparing for tax treaty negotiation.</b> Presentation and discussion based on Chapter C of the Toolkit on Tax Treaty Negotiations.
11:55 – 12:05 (10 min.)	BREAK
12:05 – 12:55 (50 min.)	<b>Session II: The importance of knowing about the tax treatment of entities in Contracting States (hybrid issues).</b> Presentation and discussion of case studies in relation to hybrid entities and how article 1(2) applies.
12:55 – 13:00 (5 minutes)	Conclusions

<b>Day 2</b> <b>11:00 -13:00</b> <b>Paris time</b>	<b>Sessions</b>
<b>Wednesday, 11 October</b>	
11:00 – 11:05 (5 min.)	Welcome & Recap
11:05 – 11:55 (50 min.)	<b>Session II (continued)</b>
11:55 – 12:05 (10 min.)	BREAK
12:05 – 12:55 (50 min.)	<b>Session III: Knowing Contracting States' source rules and withholding taxes on income obtained by non-residents.</b> Presentation of case studies to discuss the importance of knowing the sourcing rules and withholding taxes in Contracting States.
12:55 – 13:00 (5 minutes)	Conclusions

<b>Day 3</b> <b>11:00 -13:00</b> <b>Paris time</b>	<b>Sessions</b>
<b>Thursday, 12 October</b>	
11:00 – 11:05 (5 min.)	Welcome & Recap
11:05 – 11:55 (50 min.)	<b>Session III (continued)</b>  <b>Session IV: The use and risks of most favoured nation (MFN) clauses in tax treaty practice.</b> Presentation and discussion of the use and risks of MFN, their pros and cons and analysis of anonymised examples.
11:55 – 12:05 (10 min.)	BREAK
12:05: 12:50 (45 min.)	<b>Session IV (continued)</b>
12:50 – 12:55 (5 min.)	<b>Evaluation survey</b>
12:55 – 13:00 (5 minutes)	Conclusions & closing

Note: The topics 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.

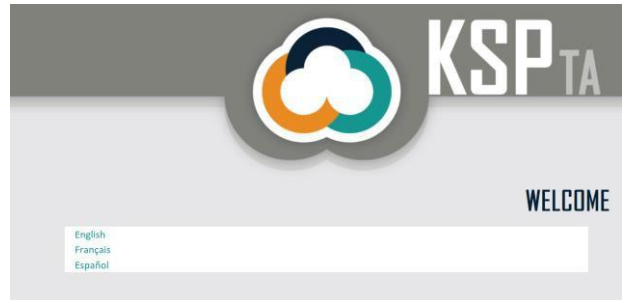
## ANNEX 1: KSP REGISTRATION

Follow the 6 steps below to register for the KSPTA:

1. Go to [www.ksp-ta.org](http://www.ksp-ta.org)



2. Select the language of your choice



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

A login form with a 'LOGIN' heading. Below the heading is a link: 'Don't have an account? Click here to register.' An arrow points to this link. The form includes fields for 'Email' and 'Password', a 'Remember my email' checkbox, a 'LOG IN' button, and a 'Forgot your password?' link.

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 registration form titled 'Become Part Of The Tax Knowledge Community'. It has a 'REGISTER' heading and a link: 'Already have an account? Click here to login.' The form includes fields for 'Email \*', 'Email confirmation \*', 'Title', 'First name \*', 'Last name \*', 'Country / Organizations \*', 'Revenue authority', and 'Job title \*'. There are two callout boxes: one pointing to the 'Email \*' field with the text 'Enter your work email address here' and another pointing to the 'Country / Organizations \*' field with the text 'Enter your own country'. There is also a checkbox 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](mailto: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.