



PRACTICAL WORKSHOP ON THE NEGOTIATION OF TAX TREATIES
OECD, Korea Tax Centre, ADB, and UNDESA
27–31 May 2024
Hotel President, Seoul, Korea

Description and Instructions

Objectives: The purpose of the workshop is to allow officials to get first-hand experience of the negotiation of a tax treaty and, in doing that, learn not only about the provisions found in treaties, but also about issues experienced during the negotiation, application, and interpretation of those treaties.

Format: The workshop will take the form of the **simulated negotiation** of all the provisions of a bilateral double tax treaty between two fictitious countries, Fredonia and Utopia. Negotiations will be based on fictitious treaty models, recent treaties, and descriptions of the tax systems of the two countries.

Each participant will be a member of a team of four or five. At the start of the course, we will assign participants to a Utopian or a Fredonian team (we expect to have six teams in all). Each team will have an instructor and spend the mornings together preparing for the negotiations. But in the afternoons, it will be team members who conduct the negotiations, and everyone will have the opportunity to lead their team's discussions during the week.

Dress code: Smart casual.

Main Language of the Workshop: The workshop will be facilitated in **English**.

Materials: The following will be shared in advance:

1. A description of basic facts and the tax legislation of the two fictitious countries, Utopia and Fredonia;
2. The model treaty text for Utopia;
3. The model treaty text for Fredonia;
4. The latest treaty concluded by Utopia (with Atlantis); and
5. The latest treaty concluded by Fredonia (with Lilliput).

It is important that each participant prepares for the workshop by studying these materials in advance. There will be plenty of help from the instructors, but the more participants prepare in advance, the more they will get out of the experience (if you have colleagues in the office who have been in this workshop, talk to them about it!)

Many negotiators, as part of their preparation, like to prepare a side-by-side comparison text (or perhaps a blended text in different colors) of the two opening texts (in our case, the Fredonian and Utopian models). It is a great way to be familiar with the different texts, so we would encourage participants to do that, if possible. But in any event, we would recommend a printout of all the materials. It is easier to make notes on a paper copy, and experience shows that if you rely on a laptop, it can be fiddly to juggle all the materials during the negotiations.

Timetable for the week
Workshop Programme

Monday, 27 May 2024	
08:30 – 09:15	Opening Ceremony - Opening Remarks by the Director General of the OECD Korea Tax Centre - Welcome Remarks by Ms. Sathi Meyer-Nandi - Group photo Introduction to the workshop and team assignments
09:15 – 12:15	Preparation for the negotiations
12:15 – 13:45	Lunch
13:45 – 16:45	Negotiations (Art. 1 to 4. Start Art. 5 and Fredonia's Art. 12A)
16:45 – 17:00	In groups, joint selection of issue for presentation to plenary session
17:00 – 17:30	Presentation of the issue in the plenary session

Tuesday, 28 May 2024	
09:00 – 10:00	Preparation for negotiations
10:00 – 10:30	Coffee break* and group photo
10:30 – 12:15	(Continued) Preparations for negotiations
12:15 – 13:45	Lunch
13:45 – 16:45	Negotiation (Art. 5 to 9 and Fredonia's Article 12A)
16:45 – 17:00	In groups, joint selection of issue for presentation to plenary session
17:00 – 17:30	Presentation of the issue in the plenary session

Wednesday, 29 May 2024	
09:00 – 12:15	Preparation for negotiations
12:15 – 13:45	Lunch
13:45 – 16:45	Negotiation (Art. 10 to 13)
16:45 – 17:00	In groups, joint selection of issue for presentation to plenary session
17:00 – 17:30	Presentation of the issue in the plenary session

Thursday, 30 May 2024	
09:00 – 12:15	Preparation for negotiations
12:15 – 13:45	Lunch
13:45 – 16:45	Negotiations (Art. 15 to 21) and preparation for Friday
16:45 – 17:00	In groups, joint selection of issue for presentation to plenary session
17:00 – 17:30	Presentation of the issue in the plenary session

Friday, 31 May 2024	
09:00 – 10:00	Preparation for Negotiations
10:00 – 11:45	Negotiations (remaining articles and any outstanding issues)

11:45 – 12:30	Closing Ceremony - Presentation of certificates - Closing Remarks by the Director-General of the OECD Korea Tax Centre
12:30 – 14:00	Lunch