



**Capacity Building Programme - Introduction to BEPS, transfer pricing & the *Two-Pillar Solution* - for the Tax Department, Ministry of Finance, Lao PDR**  
25-27 September 2024 | Vientiane, Laos

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**BEPS, transfer pricing & the *Two-Pillar Solution***

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**Brief description of the topic:** the seminar will provide an overview of the BEPS project, with a focus on BEPS minimum standards and BEPS actions relating to transfer pricing (TP), as well as an overview of the Two-Pillar Solution to address the tax challenges arising from digitalisation (the Two-Pillar Solution) with a focus on the fundamental aspects of the Global Anti-Base Erosion (GloBE) model rules and their background.

**Experts:**

Ms. Kaidi Liu (OECD Secretariat)

Ms. Soojin Lee (Korea)

Mr. Ilhwoan Choi (Korea)

Ms. Ravisara Hataiseree\* (ASEAN +3 Macroeconomic Research Office)

*\* Ms. Hataiseree's introductory session will be provided afterwards for the LTD's future reference.*

**Wednesday, 25 Sept. 2024**

**Seminar Day 1 - Overview of the BEPS Project**

**08:30-9:00 Opening Ceremony & Introduction**

Opening Remarks

- ◆ [Director-General of Tax Programme, OECD Korea Policy Centre]
- ◆ [Deputy Director of ASEAN +3 Macroeconomic Research Office]
- ◆ [Director-General of Tax Department, Ministry of Finance, Lao PDR]

Official Photo Session

**9:00-9:30 Introduction, objectives**

The BEPS Project

- ◆ Experts: [Ilhwoan Choi, Korea]

**9:30-10:00 Coffee Break**



- 10:00-11:00 The BEPS Actions – overview  
◆ Experts: [Ilhwoan Choi, Korea]
- 11:00-12:00 Lunch Break
- 12:00-14:00 OECD/G20 Inclusive Framework on BEPS - overview  
◆ Experts: [Ms. Kaidi Liu, OECD]
- 14:00-14:30 Coffee Break
- 14:30-16:30 BEPS minimum standards: Actions 5, 6, 13, 14  
◆ Experts: [Ilhwoan Choi, Korea]
- 16:30-17:30 [Official Dinner (hosted by the OECD Korea Policy Centre)]

#### **Thursday, 26 Sept. 2024**

##### **Seminar Day 2 – Transfer pricing & related BEPS actions**

- 08:30-9:30 Transfer pricing – Basic concepts, BEPS actions 8-10  
◆ Experts: [Ms. Kaidi Liu, OECD]
- 9:30-10:00 Coffee Break
- 10:00-11:00 Recent developments – Risk (including the analysis of a case study)  
◆ Expert: [Ms. Kaidi Liu, OECD]
- 11:00-12:00 Lunch Break
- 12:00-14:00 Recent developments – TP of financial transactions  
◆ Expert: [Ilhwoan Choi, Korea]
- 14:00-14:30 Coffee Break
- 14:30-16:00 Transfer pricing documentation (BEPS Action 13) | CbCR Risk Assessment  
◆ Expert: [Ms. Kaidi Liu, OECD | Soojin Lee, Korea]

#### **Friday, 27 Sept. 2024**

##### **Seminar Day 3 – The Two-Pillar Solution**

- 08:00-08:30 Evaluation Survey (OECD)
- 08:30-10:00 Pillar One Amount A (briefly) and Amount B  
◆ Experts: [Ms. Kaidi Liu, OECD]
- 10:00-10:15 Coffee Break/ Evaluation Survey (OECD)



- 10:15-11:45 Overview of Pillar Two Global Minimum Tax
- ◆ Experts: [Ms. Kaidi Liu, OECD]
- 11:45-12:45 Lunch break
- 12:45-14:00 Global Minimum Tax & *Qualified Domestic Minimum Top-up Tax (QDMTT)*  
Overview of Pillar Two Subject to Tax Rule (STTR)  
Experts: [Soojin Lee, Korea]
- 14:00-14:30 Coffee Break/ Evaluation Survey (OECD)
- 14:30-15:30 Global Minimum Tax & Tax Incentives
- ◆ Experts: [Soojin Lee, Korea]
- 15:30 – 16:00 Closing Ceremony
- ◆ Remarks by Participant Representative
  - ◆ [Director-General of Tax Department, Ministry of Finance, Lao PDR]
  - ◆ [Director-General of Tax Programme, OECD Korea Policy Centre]
  - ◆ Certificate Granting
  - ◆ Official Photo Session