

Seminar

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The Seminar, organized by the Financing for Development Office (FfDO) of UN-DESA will be held at the premises of Libera Università Internazionale degli Studi Sociali Guido Carli, Aula G. Nocco, at Via Parenzo 11, Rome, Italy. It will address the relationship between international tax cooperation, including the role of bilateral double tax treaties and the double tax treaty models, and the financing for sustainable development. In this context, the main aspects of the UN Model and its recent update will be reviewed in detail. Moreover, the most significant similarities and divergences between the UN Model and the OECD Model will be discussed, particularly as they relate to the issue of to what extent a country could forego, under bilateral tax treaties, taxing rights, which would be otherwise available to it under domestic law, with a view to avoiding double taxation and encouraging investments. Finally, in view of the growing international concerns that Governments lose substantial tax revenue because of business planning schemes aimed at eroding the taxable base and/or shifting profits to locations where they are subject to favourable tax treatment, the relationship between tax treaties and these planning strategies will be addressed. Finally, strategies and modalities to effectively enhance international tax cooperation will be discussed.

Panelists will include: (1) representatives of National Tax Administrations and Ministries of Finance in both developed and developing countries in different regions of the world, including members of the UN Tax Committee; (2) representatives of international organizations; and (3) representatives from the academia and the private.

The seminar will be open to the public. It will be held back-to-back with two other meetings, organized jointly by FfDO and the International Tax Compact (ITC) in Rome, on capacity development and tax treaty negotiation and administration. These meetings will be attended by several representatives from National Tax Authorities and Ministries of Finance, international and regional organizations of tax administrations and other relevant experts, especially from developing countries. All participants of the joint UN-ITC meetings will be invited to attend the Seminar.

Due to its scope and international dimension, the Seminar will be appealing to representatives from the development community, tax professionals and administrators working in the area of international taxation and their relevant organizations, both at local level and likely in the entire Mediterranean region.