



## **1. Background**

negotiating and administering their tax treaties. A report of the meeting summarizes the main findings and details priority areas for the purposes of developing relevant capacity building activities and tools to address these issues.

In follow-up to the Rome meetings, a series of practical papers is being prepared, addressing the specific issues in administration and negotiation of tax treaties identified during those meetings. The terms of reference for each paper are based on the outcome of the meetings as reflected in the summary report.

The list of papers and authors is posted separately on the same webpage.

### **3. Technical Meeting**

#### Objective

The purpose of the meeting is to present, discuss and revise a series of draft papers on selected issues in administration and negotiation of tax treaties, which are being prepared by several experts. These papers are to address the actual skills gaps and challenges faced by developing countries in administering and negotiating their tax treaties, which were identified during the Rome meetings.

#### Participants

Up to 30 representatives from NTAs, MoFs or other competent authorities in developing countries will be invited to participate in the meeting. FfDO and ITC are jointly selecting participants, in consultation, where appropriate, with the Inter-American Center of Tax Administrations (CIAT), the African Tax Administration Forum (ATAF) and other relevant organizations. Equitable geographic distribution will be ensured. Selection of participants is based on the agreed terms of reference, including, inter alia, requirement to have a significant practical experience in the field of tax treaty administration and/or negotiation gained through several years of active work in this area and fluency in the English language.

#### Modalities

Nine world-renowned experts, who are authoring the papers on selected issues in administration and negotiation of tax treaties, will present their papers for discussion at the meeting. Several other experts, including members of the UN Committee of Experts on International Cooperation in Tax Matters, will be invited to chair the meeting sessions and lead the discussions. Moreover, selected participants will serve as discussants of the papers on administration of tax treaties. All participants are expected to take active part in an interactive discussion of the papers.

#### Outcome

Following the technical meeting, the authors will revise their papers taking into account feedback obtained from national representatives, as well as from peer review by other experts and FfDO staff. The papers on administration of tax treaties will then be edited and compiled into one coherent publication entitled the “*UN Handbook on Selected Issues in Administration of Double Tax Treaties for Developing Countries*”.