



Terms of Reference for Participation

2. Technical Meeting

2.1 Objective

The purpose of the meeting is to present, discuss and review a first draft of the above-mentioned papers on selected issues in administration and negotiation of tax treaties. 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 aforesaid meetings held in Rome, Italy, on 28-29 January 2013. The full list of papers and authors is posted on the meeting webpage, (accessible at <http://www.un.org/esa/ffd/tax/2013TMTTAN/index.htm>). As soon as available, the draft papers will be posted on the same webpage. This webpage will be regularly updated and serves as the main portal to provide timely information about the meeting to all the participants.

2.2 Modalities

Eight world-renowned experts, who have been 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 facilitate the discussions. Moreover, up to 35 representatives from NTAs, MoFs or other relevant authorities in developing countries in all the different regions of the world will be invited to participate in and contribute to the meeting discussions. Several country representatives will serve as lead discussants of the papers on administration and negotiation of tax treaties and all participants will be expected to take active part in interactive discussions of these papers.

2.3 Participants' contribution