

**2<sup>nd</sup> Workshop on Tax Base Protection for Developing Countries**  
**Paris, France, 23 September 2014**

The Action Plan recognized that developing countries also face issues related to BEPS, though these issues may have a different impact on them, given the specificities of their legal and administrative systems. The Action Plan also called for a prominent role for the UN in providing the perspective of developing countries, including through participation in relevant OECD work. In response, the UN Tax Committee, at its 9<sup>th</sup> session (Geneva, Switzerland, 21-25 October 2013) set up the above-mentioned Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries (Subcommittee on BEPS) and mandated it to draw upon its own experience and engage

t (an)1

2.

The workshop will open with welcoming remarks by UN and OECD officials, followed by an introduction to the UN project on “Building Capacity of Developing Countries to Protect Their Tax Base”. Subsequently, the aforesaid issues in protecting the tax base of developing countries will be introduced and discussed in two substantive sessions (one to be held in the morning and one in the afternoon). Finally, conclusions and closing remarks will be presented. (For details, see [Tentative Programme](#)).

Both the morning and afternoon substantive session will comprise the following:

- An introductory plenary meeting featuring presentations of draft papers on three of the above-mentioned issues in protecting the tax base of developing countries, which will be delivered by their respective authors (approximately 20 minutes each).
- Subsequently, three parallel breakout meetings aimed at discussing in small groups the issues covered in those papers, which will be facilitated by their respective authors (see [List of Groups for Breakout Discussions](#)). These meetings will each feature a collaborative discussion of the respective topic by country representatives, including through addressing several questions/issues put forward by the relevant paper’s author (see [Questions/Issues for Discussion in Small Groups](#)). To this end, a designated lead discussant (Rapporteur) will provide preliminary comments on the draft paper, as well as his/her own country views on the relevant aspects (overall, approximately 10 minutes). Other country representatives will then share their own perspectives and practical experiences on such issues and report on major problems that are frequently encountered by their authorities in dealing with them. Country representatives will be expected to actively engage in discussions and the facilitator will ensure that appropriate time is made available to each of them.
- Finally, a conclusive plenary meeting

willennd-1(ut)Tw fheirv T