



## **Terms of Reference for Participants**

### **1. Background**

Tax treaties play a key role in the context of international cooperation in tax matters. On the one hand, they encourage international investment and, consequently, global economic growth, by reducing or eliminating international double taxation over cross-border income. On the other hand, they enhance cooperation among tax administrations, especially in tackling international tax evasion.

Many developing countries, and especially least developed ones, still lack adequate knowledge and experience to efficiently negotiate tax treaties. This may lead to difficult, time-consuming and, in the worst case scenario, unsuccessful negotiation (or re-negotiation) of tax treaties. Moreover, existing skills gaps may jeopardize developing countries' capacity to be effective treaty partners, especially as it relates to cooperation in combating international tax evasion.

Capacity building initiatives targeted to strengthen skills of developing countries in the area above will contribute to further develop their role in supporting the global efforts aimed at improving the investment climate

mentioned project. The meeting will be held in Rome, Italy, on 28-29 January 2013 and will aim to:

- 1) Identify the needs of developing countries in the area of tax treaty negotiation and take stock of the available capacity development tools at the disposal of developing countries; and
- 2) Determine the actual skills gaps and challenges faced by developing countries in negotiating their tax treaties.

### **3. Participants**

#### Qualifications:

- Currently working, with a reasonable expectation to continue for some significant time, for MoF or other competent authorities in developing countries in the field of tax treaty negotiation and with practical experience in this area;
- Good working knowledge of the English language.

#### Administrative Requirements:

- Obtain promptly any required internal approval for participation within the respective organizations;
- Accomplish duly and timely all the formalities to fulfil the applicable visa requirements, including applying for visa at the competent Italian consular posts/embassies.

#### Expected Contribution:

- Participate in an interactive discussion, including reporting on the current situation in his/her country with respect to the negotiation of tax treaties;
- Share practical experiences in the area of tax treaty negotiation, including an analysis of the main knowledge gaps and problems that are frequently encountered by relevant authorities in developing countries;
- Contribute to identifying the most needed in developing countries capacity development initiatives and/or tools and the most suitable strategy for their implementation.

### **4. Funding**

Funding will be available to cover travel and accommodation costs for a limited number of participants. Funding facilities will be granted, as needed, on a first-come, first-served basis and will cover economy class return flight ticket to Rome, Italy, and Daily Subsistence Allowances (DSAs) and terminal expenses payable according to UN standard travel policies, rules and regulations.