# UN Workshop on Double Tax Treaties and
# Base Eroding Payments for Developing Countries
## Nairobi ! enya
## "#$"% &ar' h "(#)

### TENT*T+, E P-. ⁄-*&&E

| Day # 0 Tuesday "# &ar' h "(#) | |
|---|---|
| . PEN+N⁄ *ND +NT-. DUCT+. N | |
| #(1(($ #(12( a3m3 | . pening 'eremony (UN, ATAF, Government of Italy) |
| #(12($ ##1(( a3m3 | +ntrodu'tion<br>— OECD/G20 Proje t on !a"e Ero"#on an$ Prof#t %&#ft#n' (!EP%)<br>— Un#te$ Nat#on" (or) on !EP% for $evelo*#n' o+ntr#e"<br>— ATAF Pro' ram on !EP% for Afr# an Co+ntr#e"<br>— Pra t# al Portfol#o" |
| ##1(($ ##12( a3m3 | Coffee break |
| P-. TECT+N⁄ T4E T*5 B*6E . 7 DE, E8. P+N⁄ C. UNT-+E6 *⁄*+N6T B*6E$E-. D+N⁄ P*9&ENT6 . 7 +NTE-E6T | |

##12( a3m3$ #1(( p3m3   *nalysis of the Tax Treatment of the Dedu'tion of +nterest and . ther 7inan'ing Expenses under Domesti' 8a:

— Intro$+ t#on , f+n$amental #""+e"
— E- e""#ve #ntere"t $e$+ t#on"
  o   T&#n a*#tal#. at#on an$ earn#n' "/"tr#* *#n' r+le"
— O#t&&ol$#n' ta-e"
— Intere"t e-*en"e" #n +rre$ 1y non/re"#$ent" to earn $ome"t# "o+r e #n ome

Treaty l#m#tat#on" on t&e ta-at#on of non/re"#$ent"

|  |  |
|---|---|
|  | o   Art# le **22** , (#t&&ol$#n' ta-e"<br>o<br><br>o   Art# le **24** , non/$#" r#m#nat#on |
| 212($ %1(( p3m3 | Coffee break |

%1(($ ;12( p3m3

#(1(($ ##1(( a3m3        Case 6tudy

I$ent#fy#n' an$ A""e""#n' t&e 6#")" of !a"e Ero"#on

PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES WITH RESPECT TO THE TAXATION OF INCOME FROM SERVICES

#(1(( $ ##12( a3m3      . vervie:  of the Basi' Patterns for Taxing +n'ome from **6**ervi'es under Domesti'
8a:

— In ome from "erv# e" $#"t#n' +#"&e$ from ot&er #n ome

— Ta-at#on of #n ome earne$ **1**y re"#$ent" from fore#' n "erv# e"

— Ta-at#on of non/re"#$ent" earn#n' #n ome from "erv# e"

　　o   In ome from "erv# e" *erforme$ #n t&e  o+ntry

　　　　　T&re"&ol$ re: +#rement"

| Day %0 7riday "%&ar'h "(#) | |
|---|---|
| PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES WITH RESPECT TO THE TAXATION OF INCOME FROM SERVICES (CONT'D) | |
| #(1(($#(12(a3m3 | Case 6tudy<br>I$ent#fy#n' an$ A""e""#n' t&e 6#")" of !a"e Ero"#on an$ Po""#1le Co+ntermea"+re" |
| #(12($##12(a3m3 | 6ample 8egislation<br>— O#t&&ol$#n' ta-e" on *ayment" for "erv# e"<br>— Em*loyment "tat+"<br>— D#re tor"; fee" an$ rem+nerat#on of to*/level mana' er"<br>— General ant#/1a"e ero"#on r+le |
| ##12(a3m3$#"1(( p3m3 | Coffee break |
| #"1(($#1(( p3m3 | Negotiating Tax Treaties to Prevent Base Erosion : ith respe' t to +n'ome from 6ervi' es<br>— General on"#$erat#on"<br>— Prov#"#on" $eal#n' (#t& em*loyment #n ome<br>— Prov#"#on" $eal#n' (#t& 1+"#ne"" #n ome<br>   o Def#n#t#on of *ermanent e"ta1l#"#&ment (PE)<br>   o Fee" for te &n# al "erv# e" |
| #1(($"12( p3m3 | Lunch break |
| "12($212( p3m3 | *dministrative +ssues<br>— D#" lo"+re an$ #nformat#on re*ort#n'<br>— A+$#t an$ ver#f# at#on a t#v#t#e"<br>— Colle t#on of ta-<br>— A$m#n#"trat#on of ta- treaty *rov#"#on" $eal#n' (#t& "erv# e" |
| 212($%1(( p3m3 | Coffee break |
| %1(($;1(( p3m3 | Case 6tudy<br>I$ent#fy#n' an$ A""e""#n' t&e 6#")" of !a"e Ero"#on an$ Po""#1le Co+ntermea"+re" |