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IBFD/UN Training Workshop on Tax Treaties Negotiations

The IBFD International Tax Academy hosted the second joint IBFD/UN Training Workshop on Tax Treaty Negotiation from 25 to 28 January 2010 at the IBFD premises in Amsterdam. The workshop included participants from Angola, Brazil, Cyprus, Egypt, the Gambia, Ghana, Namibia, Nepal, the Netherlands, Kuwait, Peru, Seychelles, Tanzania and United Arab Emirates. Many of the participants were sponsored by the development arm of the German government, facilitated through the South-South Sharing of Successful Tax Practices project involving the UN Department of Economic and Social Affairs, the UN Development Programme and two non-governmental organizations, New Rules for Global Finance and the Tax Justice Network.

The main focus of the workshop was on the policy issues that countries face when negotiating bilateral tax treaties and the choices that they have to make. The workshop highlights key differences between treaty provisions based on the UN Model Convention and the OECD Model Convention. As part of the workshop, Michael Lennard of the United Nations Financing for Development Office, which services the UN tax work, gave a short presentation on the history of the UN Model Convention and the UN work on tax matters, including in particular the current activities of the UN Committee of Experts on International Cooperation in Tax Matters.

The workshop concluded with a simulated bilateral treaty negotiation involving the participants, which gave practical insight into the art of negotiation itself as well as a framework for participants to analyse which positions might be the subject of "trade-offs" (and if so, for what) or which might need, on the other hand, to be dealt with more insistently. Participants debated with energy and completed the workshop with a better understanding of the issues that have to be addressed in bilateral treaty negotiations to maintain a delicate balance between their countries' desire to attract foreign investments and their countries' revenue needs.

The workshop is part of an ongoing cooperation between IBFD and the UN in view of the obvious linkages between the work of the two organizations, and the natural partnership that exists between their respective missions and mandates. The next IBFD/UN Tax Treaties Negotiations workshop has already been scheduled for 24-27 January 2011.

For further information on the IBFD training programme, please contact:

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