

IFA- Section Berlin-Brandenburg

Trends in International Taxation
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OECD

Current work of WP 1 (DTC)

- Revision 2010:
 - Change of Article 7 OECD MC
 - Change of the commentary
 - Collective Investment Vehicles
 - Telecommunications
 - 183- days- rule
- Plans:
 - Beneficial ownership in Articles 10,11 und 12
 - Article 17, discrimination, permanent establishments

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Current Work of WP 6 (Transfer Pricing)

- 2010: Finalised revision of Transfer Pricing Guidelines
 - Chapter I: The Arm's Length Principle
 - Chapter II: Transfer Pricing Methods
 - Chapter III: Comparability Analysis
 - Chapter IV: Transfer Pricing Aspects of Business Restructurings

- Transfer Pricing Aspects of Intangibles

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Current work on Treaty Relief and Compliance Enhancement (TRACE)

- Goals
 - Abolition of refund claim provisions for dividend withholding tax of portfolio investors
 - Source tax payment made by paying agent to source state
 - Automatic exchange of information between source state and residence state
 - Financial Intermediaries responsible for communication of tax rate
 - Liability of Financial Intermediaries
 - see OECD.org

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Current work on Exchange of Information/Unfair tax competition

- WP 10
- Forum on harmful tax competition
- Global Forum (95 MS)

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Current work on Tax and Development

- More Effective Transfer Pricing Regimes in Developing Countries
- Country-by Country Reporting
- Exchange of information
- Statebuilding, accountability and effective capacity development

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Enlargement activities

- Currently 34 Member States
- Emerging countries (Brazil, China, India, Russia, South Africa) not yet members of the OECD

EU

Current agenda on international taxation

- Transfer Pricing
 - Joint Transfer Pricing Forum (Triangular Cases, Services in groups)
- CCCTB
- FISCO
 - Abolition of refund claim provisions for dividend withholding tax of portfolio investors (see OECD – TRACE)
- Directive on Administrative Cooperation/Savings Directive
- Code of Conduct on Business Taxation
- The Commission Communication on Tax and Development
- Public Consultation on Country by Country Reporting by MNEs

UN

Current agenda on international taxation

- Committee of Experts on International Cooperation in Tax Matters
 - UN Model Convention
 - Transfer Pricing
 - Exchange of Information
 - Capacity Building
- Aim of the Committee
 - Full Intergovernmental Committee Status to become a global standard setter
 - Ability to prepare draft resolutions for action by the UN Economic and Social Council (ECOSOC)
 - Increasing the group's flexibility in addressing issues
 - Lending more authority to its activities

Thank you for your attention