



**GETTING READY FOR TAX TREATY NEGOTIATIONS**  
VIRTUAL WORKSHOP  
OECD - UN - MTC KOREA  
**5, 6 and 7 October 2021**

**Objectives:** This virtual workshop will contribute to the development of technical knowledge and skills that are useful for the negotiation of tax treaties, mainly by exposing participants – through a simulated negotiation – to a range of situations, negotiation styles and policy questions they may need to address in a real negotiation. The workshop will be focused on the simulated negotiation of three articles of a tax treaty that will allow participants to understand the important interaction between treaty provisions, domestic legislation and the particular facts and economic relationship of two negotiating countries: the articles on permanent establishment, royalties and pensions.

**Target audience:** The workshop will be especially useful for officials from countries who are, or will be, involved in the negotiation, interpretation and/or administration of tax treaties.

**Format & structure:** The workshop will be delivered through videoconference (Zoom) and led by tax treaty experts from the OECD Secretariat: Mr. Edward Barret and Mr. Néstor Venegas. The workshop will be structured as follows:

- a) Each day of the workshop will be focused on one article that will be negotiated between two fictional countries: The Republic of Fredonia and The Kingdom of Utopia. The first day will cover the article on permanent establishment; the second day will cover the article on royalties; and the third day will cover the article on pensions;
- b) **The first session of each** day will provide participants with a **brief theoretical overview** of key aspects of the article which negotiation will be prepared and simulated in the following sessions;
- c) The **second session** of each day will be the **“preparation for negotiation”** session where participants will be divided into two teams using Zoom break-out rooms. Experienced negotiators will assume the role of team leaders of each team and will lead the discussion, from the perspective of one of the fictional countries, on what facts to take into account, the arguments to be deployed in negotiating the specific provisions, how to anticipate counter-arguments, etc. In this session, **participants are encouraged to contribute ideas for arguments and counterarguments through discussion with the experts and the chat function.**
- d) The third session of each day -so called “learn by watching” session- will provide participants with the opportunity of **witnessing a live simulated negotiation** of the selected articles **between experienced negotiators**. The simulation will use side-by-side texts on-screen, with the experts presenting arguments and counterarguments as in a real negotiation. This session will reproduce how new team members learn to negotiate in real life when they become part of a negotiating team with an experienced leader.
- e) At the end of each day of the workshop there will be time for comments and questions.

**Materials:** The material on the two fictional negotiating countries will be available in advance to allow participants to become familiar with it before the workshop. The essential material for the workshop will include:

- Fictional facts of each country’s economy and domestic legislation,
- Each country’s model convention and,
- Two fictional conventions in force with third countries.

Participants are also recommended to complete the e-learning module [“Introduction to Tax Treaties”](#) found in the e-learning section of the KSP site. If you do not have an account, please register using your work email address at <https://ksp-ta.org/#/registration> (more information in the Annex). Participants are also invited to read the [PCT Toolkit on Tax Treaty Negotiations](#) (also available in French and Spanish).

The presentations will be delivered **in English**. Materials will be available in **English**. **Schedule:** The seminar will be conducted virtually on 5, 6 and 7 October (3.5 hours each day). A detailed schedule is included below.

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## Experts:

### Team Utopia

Mr. Edward Barret (OECD Secretariat)  
Mr. Andrew Dawson (OECD Secretariat)  
Mr. Aart Roelofsen (Ministry of Finance, The Netherlands)  
Ms. Stephanie Smith (Department of Finance, Canada)

### Team Fredonia

Ms. Patricia Brown (UN Secretariat)  
Mr. Néstor Venegas (OECD Secretariat)  
Ms. Irving Ojeda (UN Secretariat)  
Mr. Carlos Protto (Ministry of Economy, Argentina)

## Schedule:

Day 1, Tuesday 5 October, 11:30 -15:00 Paris time	
10 minutes	<b>Conduct of the workshop</b> <b>Opening remarks [OECD Korea Policy Centre]</b>
30 minutes	<b>Session 1.1: Overview of the concept of permanent establishment [Edward Barret]</b>
70 minutes	<b>Session 1.2.: Preparation for simulated negotiation - strategy meetings (each team in a break-out room)</b>
15 minutes	BREAK
70 minutes	<b>Session 1.3: Simulated negotiation of the key aspect of the article on permanent establishment [Andrew Dawson vs. Patricia Brown]</b>
10 minutes	Q&A session
5 minutes	<b>Final comments &amp; conclusions</b>

Day 2, Wednesday 6 October, 11:30 -15:00 Paris time	
5 minutes	<b>Conduct of the workshop</b>
30 minutes	<b>Session 2.1 - Overview of royalties for tax treaty purposes [Néstor Venegas]</b>
70 minutes	<b>Session 2.2. - Preparation for simulated negotiation - strategy meetings (each team in a break-out room)</b>
15 minutes	BREAK
70 minutes	<b>Session 2.3 - Simulated negotiation of the key aspect of the article on royalties: [Aart Roelofsen vs. Carlos Protto]</b>
10 minutes	Q&A session
10 minutes	<b>Final comments &amp; conclusions</b>

Day 3, Thursday 7 October, 11:30 -15:00 Paris time	
30 minutes	<b>Session 3.1: Overview of key aspect to understand treaty articles on pensions [Patricia Brown]</b>
5 minutes	<b>For participants to complete Evaluation Survey</b>
70 minutes	<b>Session 3.2.: Preparation for simulated negotiation - strategy meetings (each team in a break-out room)</b>
15 minutes	BREAK
70 minutes	<b>Session 3.3 - Simulated negotiation of the key aspect of the article on pensions: [Stephanie Smith vs. Patricia Brown]</b>
10 minutes	Q&A session
10 minutes	<b>Final comments &amp; conclusions</b>

Note: The topics and articles listed are proposed to be covered each day, however, the time allocated to each topic or article, as well as the timing of breaks, may vary.

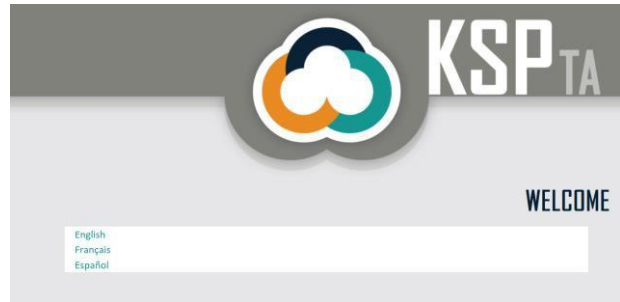
## ANNEX 1: KSP REGISTRATION

Follow the 6 steps below to register for the KSP<sub>TA</sub>:

1. Go to [www.ksp-ta.org](http://www.ksp-ta.org)



2. Select the language of your choice



3. Click “Don’t have an account? Click here to register”

A screenshot of the login page. It has a 'LOGIN' heading. Below it, there is a link that says 'Don't have an account? Click here to register.' with an arrow pointing to it. There are input fields for 'Email' and 'Password'. Below these is a checkbox for 'Remember my email' and a 'LOG IN' button. At the bottom, there is a link for 'Forgot your password?'.

4. Complete all fields of the online form. Remember to register with your work email. In the field country/organization, select your own country.

A screenshot of the registration form titled 'Become Part Of The Tax Knowledge Community'. It has a 'REGISTER' heading. The form includes several fields: 'Email \*' (with a callout 'Enter your work email address here'), 'Email confirmation \*', 'Title', 'First name \*', 'Last name \*', 'Country / Organizations \*' (with a callout 'Enter your own country'), 'Revenue authority' (with an example 'E.g. Canada Revenue Agency'), and 'Job title \*' (with an example 'E.g. Tax official'). There is also a checkbox for 'I agree to the terms and conditions of use.'.

5. Once you have filled and sent your registration form, you will receive an email to **confirm your email address**. Click to confirm. If you have not received it, check your **spam folder**. If you have not received it, contact [info@ksp-ta.org](mailto:info@ksp-ta.org)
6. After you will receive another email to **create your password**. Click to create your password.

You can now access the KSPTA.