

**Group Meetings on “Capacity Building on Tax Treaty Negotiation and Administration”
(Rome, Italy, 28-29 January 2013)
Executive Summary**

The Financing for Development Office (Ff

In parallel, the group discussion on tax treaty administration issues started with an “Overview of Major Issues”, followed by sessions on “Taxation of Non-residents”, “Persons Qualifying for the Benefits of Tax Treaties”, and “Taxation of Residents on Foreign Source Income”. The discussions on these topics were led respectively by Mr. Michael Lennard, Chief, International Tax Cooperation Section, FfDO/DESA, Ms. Joanna Wheeler, Senior Principal, International Bureau of Fiscal Documentation (IBFD), and Prof. Hugh Ault, Boston College Law School.

At the end of the first day, participants reconvened in a joint session on “Sharing Regional Experiences and Perspectives”, chaired by Alexander Trepelkov, Director, FfDO/DESA, during which representatives of regional tax organizations (namely: Mr.