

TreatyNegotiationTraining Resources

Presentationnotes

DavidPartington
OECDParis
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TreatyNegotiationTrainingResources

UTOPIAN SEA

KINGDOM OF
UTOPIA

REPUBLIC
OF
FREDONIA

Capitaltown

*Water*river

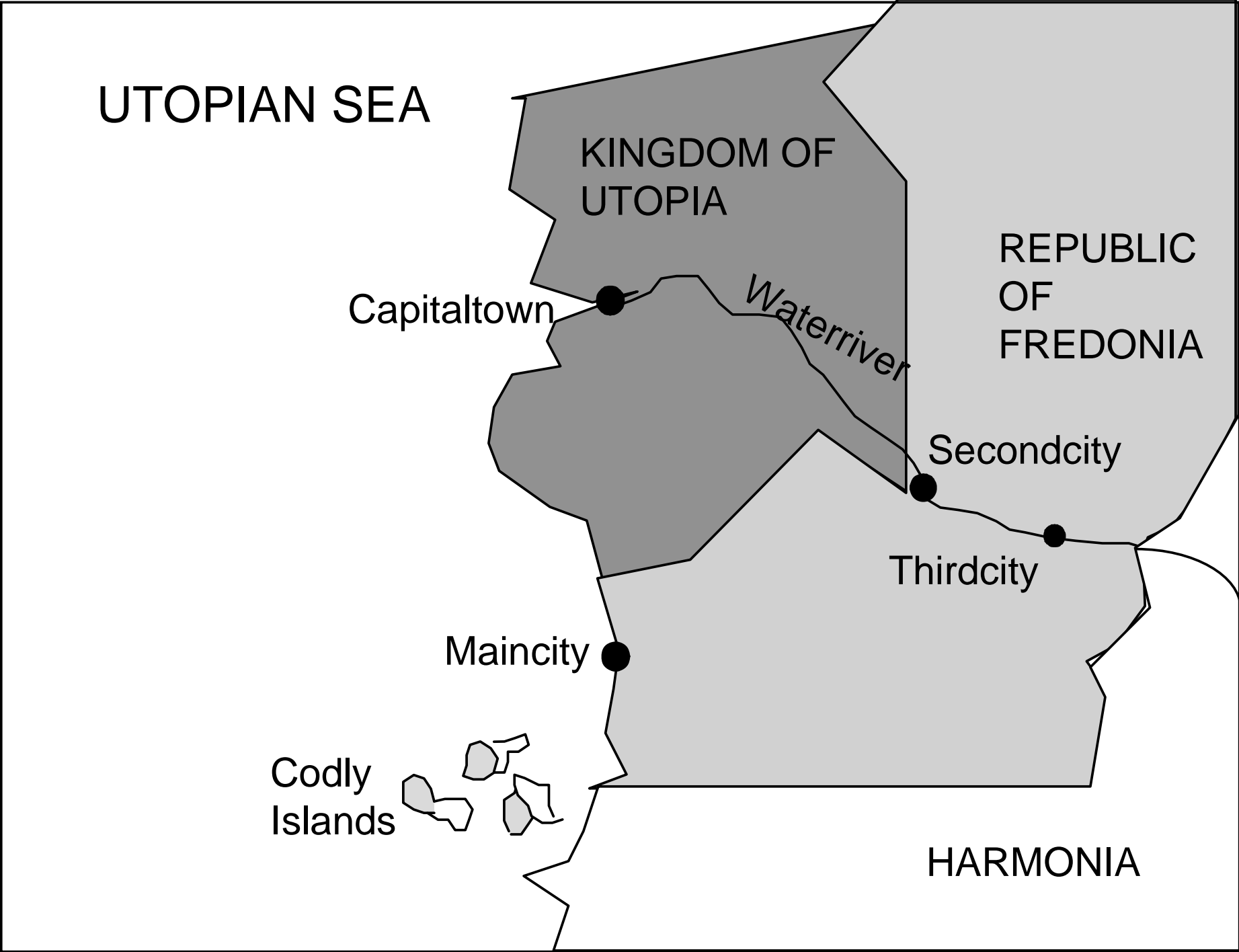
Secondcity

Thirdcity

Maincity

Codly
Islands

HARMONIA



Negotiation workshop Format

- The workshop primarily takes the form of the simulated negotiation of all the provisions of a bilateral convention with respect to taxes on income and on capital between two fictitious countries.
- The negotiations are based on fictitious treaty models, recent treaties and descriptions of the tax legislation of the two countries.
- Utopia – developed economy that seeks many OECD Model provisions
- FreTj /TT2 1ties

Negotiation workshop– Format(2)

- Participants are to be divided into six teams. One instructor acts as the technical advisor for each team; however, participants are expected to head the actual negotiations of each provision and each participant is expected to head the discussion on two or three articles during the week.
- The simulated negotiations is supplemented by presentations by the instructor on a few technically difficult issues concerning tax treaties.

Prerequisites

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Other Matters

- Level

Wheredelivered

- Wheredelivered:
 - Asia(Malaysia2008+ plannedfor March2014)
 - Mexico(2010)
 - Vienna(NOESJanuary2012+ Membersannually)
 - Africa(SADC2011+ ATAF2012)

On the job training

- If have an existing programme, develop staff
- Involve new staff in the preparation process
- Allow them to observe negotiations
- Have them take the notes
- Let juniors get experience by negotiating easier provisions/articles

Other sources of training

- Books on