

DISCUSSION OF SELECTED ISSUES IN PROTECTING THE TAX BASE OF DEVELOPING COUNTRIES (PART 2)

2:30 - 3:30 pm | Introduction and Presentations

Chair: Mr. Ulvi Yusifov, Head of International Treaties Division, Ministry of Taxes, Azerbaijan;
Member of the UN Committee of Experts on International Cooperation in Tax Matters

Taxation of Capital Gains

[Mr. Wei Cui](#), Associate Professor, Faculty of Law, University of British Columbia

Preventing Tax Treaty Abuse

[Mr. Graeme Cooper](#), Professor of Tax Law, University of Sydney

Transparency and Disclosure

[Ms. Diane Ring](#), Professor of Tax Law, Boston College