

Preparing for Tax Treaty Negotiation

CAPACITY BUILDING ON TAX TREATY
NEGOTIATION

United Nations

Rome, 28 – 29 Jan 2013

Odd Hengsle

- Preparations
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- Get an authority to negotiate
- Consult with Business and relevant Ministries and Agencies to identify issues
- Logistics
- Technical briefing of team
- Define roles of each member of the team

- Prepare your Model (a general one or one prepared for this negotiation)
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- Know your own Model
- Know your internal legislation and how it interact with treaty provision
- Prepare a short explanation of own tax system

- Send your Model and the short explanation to your treaty partner
- Request similar Model and explanation from treaty partner

- Prepare a comparison of respective models
- Identify issues
- Know treaty partners domestic legislation and how it interact with treaty provisions

- Identify provisions in own Model which deviates from provisions you have agreed in other treaties
- Identify provisions in treaty partners Model which deviates from provisions they have agreed in other treaties

- Read about the other country
- Learn about culture and habits in the other country