

UN Workshop on Protecting the Tax Base of Developing Countries
Practical Portfolio on Taxation of Income from Services
Panama City, Panama, 4-5 June 2015

PROGRAMME

THURSDAY, 4 JUNE 2015	
OPENING AND INTRODUCTION	
9:00 - 9:30 am	<i>Welcoming Remarks</i> UN and CIAT Secretariats <i>Purpose, Content and Approach of the Practical Portfolio on Taxation of Income from Services</i> Mr. Brian Arnold , Senior Adviser, Canadian Tax Foundation
TAXATION OF INCOME FROM SERVICES AND RISKS OF BASE E	

FRIDAY, 5 JUNE 2015	
OPTIONS FOR DEALING WITH THE RISKS OF BASE EROSION	
9:00 - 10:30 am	<i>Analysis of Potential Options for Changes in Domestic Legislation</i> Mr. Brian Arnold , Senior Adviser, Canadian Tax Foundation Mr. Graeme Cooper , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
10:30 - 11:00 am	<i>Coffee Break</i>
11:00 am - 12:30 pm	<i>Analysis of Potential Options for Changes in Bilateral Tax Treaties</i> Mr. Brian Arnold , Senior Adviser, Canadian Tax Foundation Mr. Graeme Cooper , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
12:30 - 2:00 pm	<i>Lunch</i>
2:00 - 3:30 pm	<i>Analysis of Potential Administrative Approaches to Deal with the Risks of Base Erosion</i> Mr. Brian Arnold , Senior Adviser, Canadian Tax Foundation Mr. Graeme Cooper , Professor of Tax Law, University of Sydney <i>Questions and Answers</i>
3:30 - 4:00 pm	<i>Coffee Break</i>
4:00 - 5:00 pm	<i>General Discussion and Conclusions</i>