

Online Integrated Platform on Tax Activities

- < Provide more transparency a better picture of PCT partners tax-related projects
- < Facilitate coordination and provide opportunities to scale up joint support

Outreach Activities

- < Disseminate PCT outputs and operationalization of tools
- < Hold regional workshops on relevant tax issues to promote the participation of developing countries in tax policy discussions
- < Biennial Global Conferences
- < Revamped website

Strengthening PCT Secretariat

- < Secure donor funding for the expanded secretariat program

5

6

Addressed the theme of Taxation and the Sustainable Development Goals (SDGs)

Discussions focused on:

Role of

7

Online Integrated Platform on Tax Activities

- < Provide more transparency " a better picture of PCT partners tax-related projects
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Responding to the specific needs of low income countries in tackling base erosion and profit shifting issues

Tax incentives for investment (2012)	Assessing comparables for TP analysis addressing gaps in mineral pricing (2013)
Indirect offshore transfers of interests (June 2016)	Implementing effective TP documentation (late 2016)
Treaty negotiation (201D)	PS risk assessment (201D)
Base eroding payments (201D)	Supply chain restructures (201D)

To operationalise the toolkits!

Disseminate information

Provide practical support to low income countries

See feedback

Pilot event on Assessing comparables for TP analysis toolkit
September 2013

3 further events in 2016

Events on Tax incentives for investment Indirect offshore transfers of interests in 2016

Responding to the specific needs of low income countries in tackling base erosion and profit shifting issues

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About 301 of treaties in lude 13(B)! /ains from sale of shares \$hose value derives J201 value from immovable propert" taxable in the state \$here propert" is lo ated

; ption to amend via O9'

Treat" provisions need to be supported b" domesti la\$

Oodel legislative provisions onsidered! Tax liabilit" rules! rules for olle tion and enfor ement# T\$o legislative models dis ussed!

Deemed li: uidation of o\$ner of asset in the sour e ountr"" \$hi h then re7a : uires all of its assets at mar%et value# Capital gains taxable in the sour e ountr""#

Taxation of the non7resident enterprise that is the transferor of the asset

17

Do umentation regimes!

Oaster &ile 6 9o al &ile (per ;)CD TP/E ?@ Pra ti al Oannual)

CbC (A tion 13 Oinimum Standard)

TP7related : uestions on tax returns 6 other s hedules

18

Art 13(1) Gains from alienation of immovable property taxable in the state where the property is located

About 301 of treaties include 13(B) Gains from sale of shares whose value derives from value from immovable property taxable in the state where property is located

; option to amend via O9'

Treaty provisions need to be supported by domestic law

Model legislative provisions considered! Tax liability rules for collection and enforcement! So legislative models discussed!

Deemed liquidation of owner of asset in the source country! When retransfer: values all of its assets at market value! Capital gains taxable in the source country!

Taxation of the nonresident enterprise that is the transferor of the asset

17

Documentation regimes!

Master file & local file (per ;) CD TP/ET @ Practical Annual

CbC (Article 13 Minimum Standard)

TP related : questions on tax returns & other schedules

18

Get inspiration

Successful DBO episodes in S)@* O; R* ?/A* 958* 84A* TRA
Publication of OT8S b" P@/t dedi ated efforts in ?/A* 'D@f
planned \$or% \$ith T+A and 9A;

Engage in OT8S efforts

Commitment to strengthen so ial ontra t \$ith iti(ens
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Inspire others

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