; nline 'ntegrated Platform on Tax A tivities

- < Provide more transparen " a better pi ture of PCT partners tax7related prove ts</p>
- < &a ilitate oordination and provide opportunities to s ale7up -oint support

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- < +old regional \$or%shops on relevant tax issues to promote the parti ipation of developing ountries in tax poli "dis ussions
- < 5iennial /lobal Conferen es
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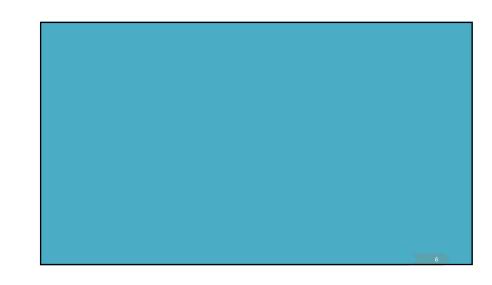
Strengthening PCT Se retariat

< Se ure donor funding for the expanded \$or% program

Addressed the theme of =Taxation and the Sustainable Development /oals> (SD/s)

Dis ussions fo used on!

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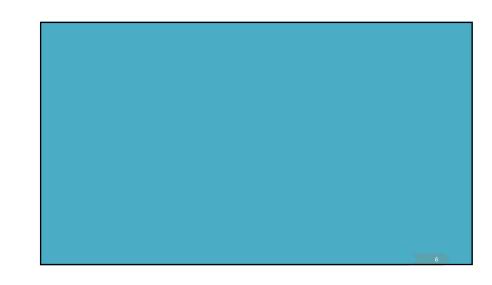
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Treat" negotiation (201D)	5) PS ris% assessment (201D)
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To =operationalise> the tool%its!

Disseminate information

Provide pra ti al support to lo\$ in ome ountries

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3 further events in 2016

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Art 13(1)! /ains from alienation of immovable propert" taxable in the state \$here the propert" is lo ated

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 II: 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

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Do umentation regimes!

Oaster &ile 6 90 al &ile (per ;)CD TP/E ?@ Pra ti al Oanual)

CbC (A tion 13 Oinimum Standard)

TP7related: uestions on tax returns G other s hedules

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/et inspiration

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