



# OECD Initiatives in International Taxation: Looking Ahead

June 5 - 6, 2006 ■ Washington, D.C.

## A G E N D A

### Day 1

Chair: Patrick Ellingsworth, BIAC

1:30 - 2:00 p.m.

#### Registration

#### I

#### Welcome

2:00 - 2:10 p.m.

Charles Heeter, Chairman, Business and Industry Advisory Committee to the OECD (BIAC)  
Constance A. Morella, U.S. Ambassador and Permanent Representative to the OECD

#### II

#### Keynote Address

2:10 - 2:30 p.m.

United States Senator Orrin G. Hatch (R-Utah)

#### III

#### The OECD Tax Agenda

2:30 - 3:00 p.m.

#### OECD's Current Tax Agenda

Jeffrey Owens, Director, OECD Centre for Tax Policy and Administration (CTPA)

#### IV

#### Permanent Establishments

3:00 - 4:00 p.m.

#### Attribution of Profits to Permanent Establishments

**Moderator:** Henry Birnkrant, Alston & Bird LLP

Mary Bennett, OECD CTPA

William Morris, General Electric Company

Robert Sparks, Delphi Corporation

Hal Hicks, U.S. Department of the Treasury

Michael McDonald, U.S. Department of the Treasury

4:00 - 4:30 p.m.

#### Break

#### V

#### Transfer Pricing

4:30 - 5:30 p.m.

#### Achieving Greater Consensus on Transfer Pricing

(a) Comparability issues

(b) Use of profit methods

**Moderator:** Joseph Andrus, PricewaterhouseCoopers LLP

Caroline Silberztein, OECD CTPA

Robert Ackerman, Ernst & Young LLP

Dennis Michaels, Johnson & Johnson

John Breen, Internal Revenue Service

Michael McDonald, U.S. Department of the Treasury

5:30 - 7:00 p.m.

#### Reception Honoring Richard M. Hammer

## Day 2

Chair: Judy Scarabello, National Foreign Trade Council

8:30 - 9:00 a.m.

### Continental Breakfast

## VI

### Nondiscrimination

9:00 - 10:00 a.m.

#### A Re examination of the Nondiscrimination Principle

**Moderator:** Richard Hammer, U.S. Council for International Business

Mary Bennett, OECD CTPA

Pascal Saint-Amans, Chair WP1, OECD Committee on Fiscal Affairs

Malcolm Gammie, QC

David Ward, Davies, Ward, Phillips & Vineberg LLP

Henry Louie, U.S. Department of the Treasury

10:00 - 10:30 a.m.

### Coffee Break

## VII

### Business Restructurings

10:30 - 12:30 p.m.

#### Issues Arising from Business Restructurings

(a) Permanent establishment threshold issues

(b) Transfer pricing issues

**Moderator:** Carol Dunahoo, Baker & McKenzie LLP

Jacques Sasseville, OECD CTPA

Caroline Silberztein, OECD CTPA

Rocco Femia, Miller & Chevalier

Janice Lucchesi, Akzo Nobel

Tim McDonald, Procter & Gamble Company

David Ernack, U.S. Department of the Treasury

## VIII

### Lunch and Keynote Address

12:30 - 2:30 p.m.

#### Introduction

Todd Malan, Organization for International Investment

#### U.S. Department of the Treasury: Why the OECD Matters

Hal Hicks, International Tax Counsel, U.S. Department of the Treasury

## IX

### Cross Border Services

2:30 - 4:00 p.m.

#### Current OECD Work on Cross-Border Services

(a) When the provision of services creates a permanent establishment

(b) Article 15 and short-term assignments

(c) Distinguishing services from other transactions

(d) VAT/GST aspects of cross-border services

**Moderator:** Karen Myers, CA, Inc.

Jacques Sasseville, OECD CTPA

Nancy Perks, Microsoft Corporation

Giovanna Sparagna, Sutherland Asbill & Brennan LLP

Tricia Brown, U.S. Department of the Treasury

## X

### Conclusions

4:00 - 4:30 p.m.

#### Summing up

Richard M. Hammer, U.S. Council for International Business

Jeffrey Owens, OECD CTPA