

*A Tax Forum presented by*



Organization for Economic  
Cooperation and Development



United States Council for  
International Business



Business and Industry Advisory  
Committee to the OECD

*In association with*



International Fiscal Association –  
USA Branch



National Foreign Trade Council



*And supported by*



European-American Business  
Council



Information Technology  
Association of America



Securities Industry Association

# Recent OECD Initiatives in International Taxation: Permanent Establishment and Dispute Settlement Procedures

January 13-14, 2005

The Cosmos Club  
2121 Massachusetts Ave., N.W.  
Washington, D.C.

**Thursday, January 13<sup>th</sup>**

8:00 – 8:30 a.m. **Registration and Continental Breakfast**

8:30 – 9:00 a.m. **Remarks by The Honorable Constance A. Morella**

United States Ambassador and Permanent Representative to the  
Organization for Economic Cooperation and Development

## **I. Introduction: The OECD Tax Agenda**

9:00 – 9:30 a.m. **OECD's Current Tax Agenda**

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

## **II. Permanent Establishment**

9:30 – 11:15 a.m. **Permanent Establishment Concept:**

**How to Apply it to Modern Business Operations**

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

**Jacques Sasseville**, OECD CTPA

**Mike Waters**, Chair of Working Party 1, OECD Committee of Fiscal  
Affairs (CFA)

**Mary Bennett**, Baker & McKenzie LLP

**William Sample**, Microsoft Corporation

**Tricia Brown**, Deputy International Tax Counsel (Treaty Affairs),  
U.S. Department of the Treasury

11:15 – 11:30 a.m. **Break**

**Thursday, January 13<sup>th</sup> continued**

### **III. Keynote Address**

- 11:30 – 12:15 p.m. **U.S. Department of the Treasury: Why the OECD Matters**  
**Barbara Angus**, International Tax Counsel, U.S. Department of the Treasury
- 12:15 – 1:15 p.m. **Lunch**

### **IV. Permanent Establishment**

- 1:15 – 3:00 p.m. **Attribution of Profits to a Permanent Establishment**
- Moderator: **Steven Hannes**, McDermott, Will & Emery
- John Neighbour**, OECD CTPA  
**Janice Lucchesi**, Akzo-Nobel, Inc.  
**Penny Mavridis**, Time Warner, Inc.  
**Dennis Michaels**, Johnson & Johnson  
**Saul Rosen**, Citigroup Inc.  
**Mike Williams**, Director International Tax, HM Treasury, UK

### **V. International Tax Issues: The View from Congress**

- 3:00 – 4:00 p.m. Moderator: **Carol Dunahoo**, Baker & McKenzie LLP
- Manisha Singh**, Deputy Chief Counsel, Republican Staff, Committee on Foreign Relations, U.S. Senate  
**Jim Lyons**, Tax Counsel, Republican Staff, Committee on Ways and Means, U.S. House of Representatives  
**John Buckley**, Chief Tax Counsel, Democratic Staff, Committee on Ways and Means, U.S. House of Representatives  
**Ed McClellan**, Tax Counsel, Republican Staff, Committee on Finance, U.S. Senate  
**Matt Genasci**, Tax Counsel, Democratic Staff, Committee on Finance, U.S. Senate
- 4:00 – 5:30 p.m. **Reception**

**Friday, January 14<sup>th</sup>**

8:30 - 9:00 a.m.      **Continental Breakfast**

## **VI. Improving the Tax Dispute Resolution Mechanism**

9:00 – 9:20 a.m.      **The Key Parameters for Successful Dispute Resolution**  
**Jeffrey Owens**, OECD CTPA

9:20 – 10:30 a.m.      **Improving the Effectiveness of the Mutual Agreement Procedure**

Moderator: **Judy Scarabello**, National Foreign Trade Council

**John Neighbour**, OECD CTPA

**Peter Barnes**, General Electric

**Robert Green**, Director, International (LMSB) and U.S. Competent Authority,  
Internal Revenue Service

10:30 – 11:00 a.m.      **Coffee Break**

11:00 – 12:00 p.m.      **Supplementary Dispute Resolution Mechanisms (Mediation and Arbitration)**

Moderator: **Judy Scarabello**, National Foreign Trade Council

**Mike Waters**, Chair of Working Party 1, OECD CFA

**Michael Durst**, PricewaterhouseCoopers LLP

**Roger Wheeler**, General Motors

**Tricia Brown**, Deputy International Tax Counsel (Treaty Affairs),  
U.S. Department of the Treasury

## **VII. Conclusions**

12:00 - 12:30 p.m.      **Summing up**

**Richard M. Hammer**, Chair, BIAC Tax Committee / International Tax Counsel, USCIB

**Jeffrey Owens**, Director, OECD CTPA