

AGENDA

PUBLIC CONSULTATION ON TRANSFER PRICING DOCUMENTATION AND CbC REPORTING

19 May 2014



PROGRAMME

PUBLIC CONSULTATION ON TRANSFER PRICING DOCUMENTATION AND COUNTRY-BY-COUNTRY REPORTING

19 MAY 2014

**OECD CONFERENCE CENTRE
2 RUE ANDRÉ PASCAL 75016 PARIS, FRANCE**

MONDAY 19 MAY 2014	
08:30 - 09:30	REGISTRATION
09:30 - 09:45	OPENING REMARKS AND GROUND RULES
	<p><i>Speakers:</i></p> <p>Michelle LEVAC, Chair of Working Party No. 6 Alan McLEAN, BIAC</p>
09:45 - 11:15	I. THE CONTENT OF THE CBC REPORT
	<p><i>Status of OECD Consideration</i></p> <p><i>Speakers:</i></p> <p>Carol DUNAHOO, Treaty Policy Working Group</p> <p>1. Pros and cons of allowing flexibility with regard to sources of data - Will we know what we are getting?</p> <p>Alison LOBB, Deloitte</p> <p>2. Reporting assets, capital and accumulated earnings, and intra-group service fees – What problems do such requirements cause?</p> <p>Catherine SCHULTZ, National Foreign Trade Council</p> <p>3. How to prevent misuse of reported data/possible limitations on use of CbC data in formulary calculations</p> <p>Sol PICCIOTTO, Tax Justice Network</p> <p>4. Pros and cons of having the CbC report cover all countries in which an MNE does business</p> <p><i>Open Discussion</i></p>
11:15 - 11:45	Refreshment Break
11:45 - 13:15	II. FILING AND SHARING THE CbC REPORT
	<p><i>Status of OECD Consideration</i></p> <p><i>Speakers:</i></p> <p>Pierre HABBARD, TUAC</p> <p>1. Pros and cons of filing the report directly with all countries</p> <p>Naoyuki KAWASAKI, Keidanren</p> <p>2. Pros and cons of a treaty based sharing system</p>

	<p>Maria VILLANUEVA SERRANO, Oxfam</p> <p>3. How to meet the needs of developing countries if a treaty based system is adopted</p> <p>Brian MEIGHAN, PriceWaterhouseCoopers</p> <p>4. Issues related to the timing of filing and sharing the CbC report</p> <p>Open Discussion</p>
13:15 - 14:30	Lunch break
14:30 - 16:00	III. THE CONTENT OF THE MASTER FILE AND LOCAL FILE
	<p>Status of OECD Consideration</p> <p>Speakers:</p> <p>Mathilde DUPRE, CCFD - Terre Solidaire</p> <p>1. Defining materiality for local file and master file purposes</p> <p>Kirsty GASTON, AstraZeneca</p> <p>2. Balancing the level of required detail with the high level overview objective of the master file</p> <p>Wendy NICHOLLS, Grant Thornton</p> <p>3. How to ensure consistency in local country requirements</p> <p>Benjamin R. SHRECK, Tax Executives Institute</p> <p>4. Other issues on the proposed content of the master file and local file</p> <p>Open Discussion</p>
16:00 - 16:30	Refreshment Break
16:30 - 17:45	IV. OTHER DISCUSSION DRAFT TOPICS
	<p>Status of OECD Consideration</p> <p>Speakers:</p> <p>Jesper BARENFELD, AB Volvo</p> <p>1. Possible guidance on documentation-related penalties/incentives for compliance and language to be used</p> <p>Stuart McDOUGALL, CBI</p> <p>2. Updating comparables searches / use of regional comparables</p> <p>Stéphane GELIN, CMS Bureau Francis Lefebvre</p> <p>3. Possibilities for other simplifying measures</p> <p>Laurence DELORME, A3F</p> <p>4. Effective dates of the guidance/ implementation</p> <p>Open Discussion</p>
17:45 - 18:00	CONCLUDING REMARKS
	<p>Speakers:</p> <p>Michelle LEVAC, Chair of Working Party No. 6</p> <p>Alan McLEAN, BIAC</p>
18:00	ADJOURN