

**PUBLIC CONSULTATION MEETING ON
BEPS ACTION 7 (PREVENT THE ARTIFICIAL AVOIDANCE OF PE STATUS)**

to be held in room CC1 at the OECD Conference Centre on 21 January 2015

FINAL AGENDA

- 09:00 – 09:30 **Registration**
- 09:30 – 09:40 **Introduction and consultation procedure**
Andrew Dawson, Chair of Working Party 1 on Tax Conventions and Related Questions
- 09:40 – 09:50 **General presentation of Action 7 and the discussion draft on Preventing the Artificial Avoidance of PE Status**
Liselott Kana, Chair of the Focus Group on **Artificial Avoidance of PE Status**
- 09:50 – 10:00 **General comments from BIAC**
Will Morris, BIAC
- 10:00 – 11:00 **General comments not related to specific options**
Speakers (10 minutes max.):
Carol Dunahoo, Treaty Policy Working Group
Michael Scharf, Rödl & Partner

Questions and interventions
- 11:00 – 11:30 Break
- 11:30 – 13:00 **Options A to D on Art. 5(5) and Art. 5(6)**
Speakers (10 minutes max.):
Catherine Schultz, National Foreign Trade Council
Susana Bokobo, Repsol
Benjamin Shreck, Tax Executives Institute

Questions and interventions
- 13:00 – 14:00 Lunch
- 14:00 – 15:00 **Option E to H on Art. 5(4) changes**
Speakers (10 minutes max.):
Paul Morton, Reed Elsevier Group
Bill Dodwell, Tax Policy Group Deloitte LLP

Questions and interventions



- 15:00 – 15:20 **Options I–J: Anti-Fragmentation rule for Art. 5(4)**
 Speaker (10 minutes max.):
 Mary Bennett, International Alliance for Principled Taxation

 Questions and interventions
- 15:20 – 15:40 **Options K–L: Anti-splitting rule for Art. 5(3)**
 Speaker (10 minutes max.):
 Vanessa de Saint-Blanquat, MEDEF

 Questions and interventions
- 15:40 – 16:10 Break
- 16:10 – 16:40 **Options M-N: Special rule for insurance**
 Speakers (10 minutes max.):
 Mervyn Skeet, Insurance Company Working Group
 Stephen Pautard, Association of British Insurers

 Questions and interventions
- 16:40 – 17:15 **Attribution of profit issues related to the proposed options**
 Speaker (10 minutes max.):
 Gary Sprague, Software Coalition

 Questions and interventions
- 17:15 – 17:30 **Closing remarks**
 Marlies de Ruiters, OECD, Head of the Tax Treaty, Transfer Pricing & Financial
 Transactions Division