



**PLATFORM  
FOR COLLABORATION  
ON TAX**



**PCT ASK-AN-EXPERT SERIES #1  
THE TOOLKIT ON TAX TREATY NEGOTIATIONS**

**JUNE 15, 2022**



**Roundtable Discussion on  
Questions Submitted by Participants Before the Event**

## The preparation for a negotiation:

- What would be your key recommendations for a team to be well prepared for negotiation in advance?
- Are there any important non-tax matters that should be considered before a tax treaty negotiation?

## The conduct of a negotiation:

- How do you typically organize the discussion during the first round of negotiation?
- What can you do in practice when the negotiation process moves towards a “dead end” regarding a particular provision?

# The role of tax treaty models in a negotiation:

- What is the role of treaty models (e.g. OECD, UN, regional models) in negotiation?
- How and when should negotiators use (or deviate from) models during a negotiation?

# The MLI and the negotiation of bilateral tax treaties:

- May treaty-related BEPS provisions be implemented through bilateral negotiations instead of using the MLI?
- May a country's position in relation to the MLI be used as a reference during the negotiation of a new treaty?
- Does the MLI allow the renegotiation of covered tax agreements after they have been affected by the MLI?

# The impact of the Two-Pillar Solution on the negotiation of tax treaties:

- How would the Pillar One proposal would interact with existing bilateral tax treaties and their negotiation in the future?
- What aspects of the Pillar Two proposal would be relevant for the negotiation of tax treaties in the future?
- What is the situation with Article 12B of the UN Model in relation to the political commitment under the BEPS Inclusive Framework to remove unilateral Digital Service Taxes?