

# INTERNATIONAL TAX FORUM ON THE BELT AND ROAD INITIATIVE (BRI)

A meeting hosted by WU Global Tax Policy Center (WU GTPC) and organized in cooperation with the Taxation Research Institute, State Administration Of Taxation (SAT) of PRC

**17 April 2018**

**Vienna, Austria**



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# The Belt and Road Initiative (BRI): Exploring the Tax Issues

## Preliminary Agenda

**TUESDAY, 17 APRIL 2018**

**VENUE: AD.0.114 CONFERENCE ROOM 1, AD BUILDING, WU**

**CHAIR BY: PROF. DR. JEFFREY OWENS**

08:30 – 09:00	<b>Registration:</b> AD.0.114 Conference Room 1, AD Building, WU
09:00 – 09:15	<b>Opening Remarks:</b> Speakers: Prof. LI Wanfu (Director General, Taxation Institute, State Administration Of Taxation (SAT) and Jeffrey Owens
09:15 – 09:30	<b>Session I: Overview of reflections on how tax can serve “the Belt &amp; Road Initiative”</b> Speakers: Prof. LI Wanfu (Director General, Taxation Institute, State Administration Of Taxation (SAT)  Documentation: Background note on the project
09:30 – 11:00	<b>Session II: Adapting the treaty network in BRI countries</b> Speakers: Heinz Jirousek (WU), LIU Jian* (CNPC), David Orzechowski  • <b>Open discussion</b>  Documentation: – Analysis of the BRI Treaty Network – Proposals for specific BRI approaches
11:00 – 11:15	<b>Coffee break</b>
11:15 – 13:00	<b>Session III: Adapting Transfer Pricing Instruments to the Needs of BRI</b>

	<p>Speakers: Raffaele Petruzzi (WU) and Jan Leoprick* (WBG)</p> <ul style="list-style-type: none"> <li>• <b>Open discussion</b></li> </ul> <p>Documentation:</p> <ul style="list-style-type: none"> <li>- An overview of current OECD and UN standards</li> <li>- Proposals for specific BRI principle.</li> </ul>
13:00 – 14:00	<b>Lunch</b>
14:00 – 15:30	<p><b>Session IV: Developing a BRI Dispute Resolution Forum</b></p> <p>Speakers: Laura Turcan (BMF, Austria / WU), Prof. SUN Hongmei</p> <ul style="list-style-type: none"> <li>• <b>Open discussion</b></li> </ul> <p>Documentation: A background note on NIF prepared by Laura Turcan&amp; Sriram Govind</p>
15:30 – 16:00	<b>Coffee Break</b>
16:00 – 17:45	<p><b>Session V: Removing Customs and other Barriers to the BRI</b></p> <ul style="list-style-type: none"> <li>- Speakers: Pashupati Pandey* (WCO)</li> </ul> <p>Documentation:</p> <ul style="list-style-type: none"> <li>- An overview of WCO BRI program</li> <li>- Proposals for specific BRI principle</li> </ul>
17:45 – 18:00	<p><b>Session VI: Summing up and Moving forward</b></p> <p>Speaker: Prof. LI, Wanfu and Jeffry Owens</p>
18:00 – 20:00	<b>Dinner</b>

## LIST OF DOCUMENTATIONS

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1. An overview of the “One Belt, One Road” tax program (Jeffrey Owens)
2. Transfer Pricing issues related to the New Silk Road (Raffaele Petruzzi, Claire Peng, Norbert Roller, Mirna Screpante, Vladimir Tyutyuryukov)
3. The tax treaty aspects of the “One Belt, One Road” program (Sathi Meyer-Nandi, David Orzechowski, Vladimir Tyutyuryukov)
4. Proposals for a “One Belt, One Road” dispute Mechanisms (Laura Turcan, Jeffrey Owens)
5. An analysis of the issues that will arise under VAT (Karoline Spies, Yuliya Shved)
6. An overview of the status of BEPS implementation in the Eurasian countries as at the end of 2016 (Romero Tavares, Jeffrey Owens)
7. The work of the WU Global Tax Policy Center (GTPC) (Jeffrey Owens)
8. The work of the WU Transfer Pricing center (TPC) (Raffaele Petruzzi, Claire Xue Peng)
9. An analysis of the MLI (Nathalie Bravo, Sriram Govind)
10. A framework for cooperative compliance (Alicja Majdanska)
11. Blockchain: Taxation and Regulatory Challenges and Opportunities: Report on the first multi-stakeholder meeting held in Vienna 15-16 March 2017 (Julia de Jong)
12. China's Practices to Facilitate OBOR (Slide)
13. China's response to the BEPS initiative (Slide)