



**International Fiscal Association  
British Branch**

# **The UK and the BRICs: Key Treaty Issues and Recent Developments**



# Core Questions

- 1) What will probably be the central tax treaty issues over the next two years (2011-2013)?
- 2) What is a representative leading case of tax treaty interpretation in the passive and/or active income arenas?
- 3) What are the roles of the OECD Transfer Pricing Guidelines and similar OECD documents in the area of tax treaty interpretation?
- 4) What is the evolutionary path of transfer pricing dispute resolution since the arm's length standard was introduced into domestic law?