

ICC Webinar

Article 12A of the UN Model Convention

14:30-15:30 CET | 11 October 2024 | [Registration here](#)

Ahead of the upcoming UN Tax Committee of Experts session, where Article XX is expected to be discussed and approved, we are pleased to invite you to a webinar on Article 12A of the UN Model Convention. During this session, Dr. David Orzechowski, a consultant in the Department of International Tax Law at the Austrian Ministry of Finance and a lecturer at WU Business School, will present the findings of his PhD thesis, recently published by Kluwer, titled "The Taxation of Fees for Technical Services Based on Article 12A of the UN Model Convention." Dr. Orzechowski has also interned at the UN, where he followed part of the process leading to the adoption of Article 12A by the UN Committee of Experts. As highlighted in previous UN Tax Committee discussions, some committee members have different interpretations of the scope of Article 12A, which may impact the scope and future implications of proposed Article XX. We hope this webinar can spark insightful discussions on the scope and implications of these provisions, the reasons that led to Article 12A, as well as how they might be linked to Article XX.

Bio of Dr. David Orzechowski:

Dr David Orzechowski-Zölzer, BSc (WU) works in the field of international taxation at the Ministry of Finance of Austria. He is also a former teaching and research associate of the Institute for Austrian and International Tax Law of Vienna University of Economics and Business (WU). Moreover, he completed an internship at the United Nations, Financing for Development Office, Tax Cooperation Unit in New York. In addition to giving various lectures in Austria and abroad, David Orzechowski-Zölzer has published a variety of papers and articles on national, European, and international tax law.

[Abstract of the book on Art. 12A by Dr David Orzechowski](#)

Register [here](#) to receive the zoom details.

(The link will be shared the day before the webinar)

Attendance is exclusively open to the private sector.

14:30 – 14:40 Introduction & Welcoming Remarks

John Connors

(Senior Tax Counsel - Vodafone, Chair of the ICC Global Tax Commission)

Luisa Scarcella

(ICC Global Policy Lead – Taxation)

14:40 – 15:10 Presentations on the TOR and ICC public consultation response

David Orzechowski (International taxation – Austrian Ministry of Finance)

15:10 – 15:30 Q&A & Concluding Remarks