

## Interregional training workshop on the statistical measurement of tax and commercial IFFs

### AGENDA

#### Profit Shifting, Method#3, Global distribution of MNEs' profits and corporate taxes

Monday, 6 December 2021

*Moderator: Susan Karungi*

09:00-10:00	<b>Session 1: Methodological guidelines</b> Profit Shifting, Method#3, Global distribution of MNEs' profits and corporate taxes <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:30	<b>Session 2: Case study</b> Profit shifting worldwide using country-by-country reporting data <i>Petr Janský (Charles University, Prague, Czechia)</i>  <b>Break</b>  <b>Session 3: Example</b> Profit shifting in Nigeria using confidential country-by-country reporting data <i>Bathusi Gabanathong (Charles University, Prague, Czechia)</i>  Manipulating the data and running the regression <i>Miroslav Palanský (Charles University, Prague, Czechia)</i>

**Profit Shifting, Method#4, MNE vs comparable non-MNE profit shifting**

**Tuesday, 7 December 2021**

**Moderator: Susan Karungi**

09:00-10:00	<b>Session 1: Methodological guidelines</b> Profit Shifting, Method#4, MNE vs comparable non-MNE profit shifting <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:00	<b>Session 2: Case study</b> Measuring BEPS: MNEs vs. comparable non-MNEs method Italian case study – conceptual framework <i>Federico Sallusti (Istat)</i>  <b>Break</b>  <b>Session 3: Example</b> Measuring BEPS: MNEs vs. comparable non-MNEs method Italian case study – practice <i>Federico Sallusti (Istat)</i>

**Flows of undeclared offshore wealth, Method#5, Flows of undeclared offshore assets  
indicator**

**Wednesday, 8 December 2021**

**Moderator: Amandine Rushenguziminega**

09:00-10:00	<b>Session 1: Methodological guidelines</b> Flows of undeclared offshore wealth, Method#5, Flows of undeclared offshore assets indicator <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:00	<b>Session 2: Case study</b> Application of the method <i>Bojan Nastav (UNCTAD)</i>  <b>Break</b>  <b>Session 3: Example</b> Data source and data manipulation <i>Carlotta Schuster (UNCTAD)</i>

**Flows of undeclared offshore wealth, Method#6, Flows of offshore financial wealth by country**

**Thursday, 9 December 2021**

**Moderator: Douglas Kigabo**

09:00-10:00	<b>Session 1: Methodological guidelines</b> Flows of undeclared offshore wealth, Method#6, Flows of offshore financial wealth by country <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:00	<b>Session 2: Case study</b> Application of the method <i>Bojan Nastav (UNCTAD)</i>  <b>Break</b>  <b>Session 3: Example</b> Exercise session <i>Bojan Nastav (UNCTAD)</i>

**Trade misinvoicing, Method#1, Partner Country Method (PCM) +**

**Friday, 10 December 2021**

**Moderator: Amandine Rushenguziminaga**

09:00-10:00	<b>Session 1: Methodological guidelines</b> Trade misinvoicing, Method#1, Partner Country Method (PCM) + <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:00	<b>Session 2: Case study</b> Partner Country Method <i>Kathy Nicolaou (UNECA)</i>  <b>Break</b>  <b>Session 3: Example</b> Partner Country Method <i>Yuchen Wu</i>

**Trade misinvoicing, Method#2, Price Filter Method (PFM) +**

**Monday, 13 December 2021**

**Moderator: Kathy Nicolaou-Manias**

09:00-10:00	<b>Session 1: Methodological guidelines</b> Trade misinvoicing, Method#2, Price Filter Method (PFM) + <i>Bojan Nastav (UNCTAD)</i>
10:00-10:30	<b>Break</b>
10:30-13:00	<b>Session 2: Case study</b> Price Filter Method for soya bean exports in Brazil <i>Luciana Barcarolo (Ministry of Finance of Brazil)</i>  <b>Break</b>  <b>Session 3: Example</b> Price Filter Method for soya bean exports in Brazil - calculations <i>Pedro Frantz (Ministry of Finance of Brazil)</i>