

CBFL SEMINAR SERIES

The Relevance of OECD Technical Materials for Tax Treaty Interpretation

**Pasquale Pistone, Academic Chairman, International Bureau of Fiscal Documentation (IBFD)
Professor, WU Vienna University of Economics and Business Professor, University of Salerno**

ABOUT THE SPEAKER



Prof Pasquale Pistone is a leading scholar in international, European and comparative tax law. He holds honorary appointments at the University of Cape Town and at the Ural State Law University and was awarded a doctor honoris causa by the University of Örebro. He has been visiting professor at leading institutions across four continents, including New York University and the University of Florida, Monash University and the University of Melbourne, the University of Sao Paulo and various Universities in Europe. His research and numerous publications (written and/or translated in 12 languages) focus on tax treaty law, tax sovereignty and constitutional principles of taxation, taxpayers' rights and international human rights, as well as European tax integration. Chief editor of the journals *World Tax Journal* and of *ITAXS*, of the *IBFD Global Tax Treaty Commentaries* and the *Doctoral Series*, as well as Co-editor of the *Series on International Tax Law* by Bloomsbury.

CPD



Public CPD Points: 1.5 (tbc)
Area: International Taxation Law
Training Level: Intermediate

Participants who wish to obtain CPD Points are reminded that they must comply strictly with the Attendance Policy set out in the CPD Guidelines. For this activity, this includes signing in on arrival and signing out at the conclusion of the activity in the manner required by the organiser, and not being absent from the entire activity for more than 15 minutes. Participants who do not comply with the Attendance Policy will not be able to obtain CPD Points for attending the activity. Please refer to <http://www.sileCPDcentre.sg> for more information.

**Friday, 16 October 2026 | 4.00PM TO 5.30PM (SGT)
CBFL Meeting Room (Elm Level 1), NUS Law (UTown)**

ABOUT THE SEMINAR

The OECD has developed technical materials, which provide an important contribution to the interpretation of tax treaties. Those materials are often described as soft international tax law. They include the Commentaries on the OECD Model Tax Conventions, the OECD Transfer Pricing Guidelines, the Explanatory Statement to the BEPS MLI, the Agreed Administrative Guidance on Pillar 2, the OECD Manuals on Mutual Administrative Assistance and Mutual Agreement Procedures, the OECD reports and studies, etc. The lecture will provide an overview of the technical relevance of such materials, addressing them from the perspective of the Vienna Convention on the Law of Treaties and in the light of the general principles of international law. The analysis will address the different perspectives of OECD countries and non-OECD countries.

WHO SHOULD ATTEND

Judges, legal practitioners, academics, policy makers, and students interested in international taxation.

PROGRAMME

3.30pm - Registration
4.00pm - Start of Event
5.00pm - Moderated Q&A
5.30pm - End of Event

REGISTRATION

<https://tinyurl.com/cbflss261016>
or scan the QR code

Early Bird (Sign up before 1 Oct) - **S\$98.10**
Normal Fee - **S\$147.15**

(All fees inclusive of 9% GST)

Complimentary for full-time NUS staff and students.

Closing date: **14 October 2026**
For enquiries, email cbfl@nus.edu.sg



ABOUT THE CENTRE FOR BANKING & FINANCE LAW

The Centre for Banking & Finance Law (CBFL) at the Faculty of Law, National University of Singapore, seeks to generate scholarship and promote thinking about the vibrancy, robustness and soundness of the banking sector, capital markets and other financial services. Through the research our scholars undertake and the events we organise, we seek to create and share knowledge, to engage stakeholders in an exchange of ideas, and to enhance the appreciation of legal and regulatory issues. We aim to bring greater theoretical and analytical clarity to these issues, to examine their policy impact, and to be a catalyst for ideas on how to improve banking and financial systems at the national, regional and global levels. Visit our website at <https://law.nus.edu.sg/cbfl/>.