

# GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



**TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION**

**REGISTRATION: FREE OF CHARGE**

**Lecturer:** Adolfo Martin Jimenez

## **Panelists:**

**Luis Eduardo Schoueri** (Vice-President of IFA Brazil/ABDF; Full Professor of Tax Law at USP Law School)

**Anelize de Almeida** (IRS, National Treasury's Attorney General)

**Rogério Araújo** (Tetra Pak, Head of Taxes; TEI)

**Lionel Bonner Nobre** (Dell Technologies, Vice-President, Latin America Tax)

SÃO PAULO,  
BRAZIL

**22 APRIL, MONDAY**

17:00-20:00

 **Anne Frank Theater | Hebraica Club – SP**  
*R. Hungria, 1000 - Pinheiros*

**Language:** English

**IN COOPERATION WITH:**  
INTERNATIONAL CHAMBER OF COMMERCE (ICC)  
TAX EXECUTIVES INSTITUTE (TEI)

**To register, please send an e-mail to Global IFA:  
[congress@ifa.nl](mailto:congress@ifa.nl)**



**17:00-17.15.** Arrival attendees and Coffee

**17:15-17:25.** Opening words: **Prof. Guglielmo Maisto** (President of Global IFA), **Betina Trieger Grupenmacher** (President of IFA Brazil/ABDF), **Prof. Dr. Heleno Taveira Torres** (Honorary President of IFA Brazil/ABDF)

**17:25-17:35.** Welcoming speech, the Brazilian IFA Branch (ABDF): **Betina Trieger Grupenmacher, Gustavo Brigagão, André Gomes de Oliveira, Carlos Henrique Bechara and Ana Carolina Monguilod**

**17:35-17:40.** Opening of scientific agenda: **Prof. Adolfo Martin Jimenez** (Vice Chair, Global IFA PSC): introduction of topic, objectives, travelling lecturer and panel composition

**17:40-18:05.** Lecture on a main topic: **Prof. Adolfo Martin Jimenez** (Spain)

- Objectives of BEPS Action 14 and global standards on dispute resolution, including Peer Review Mechanism
- Scope of the MAP (including as the case may be tax treaty arbitration): what is inside and outside the MAP
- Access/denial of MAP requests
- Judicial review in relation to the denial of access to MAP and information access
- Possible improvements to the OECD Commentary on Art. 25 to better align the practice to the objectives of BEPS Action 14

**18.05-18.40.** Panel discussion

**Luis Eduardo Schoueri** (Vice-President of IFA Brazil/ABDF; Full Professor of Tax Law at USP Law School), **Anelize de Almeida** (IRS, National Treasury's Attorney General), **Rogério Araújo** (Tetra Pak; TEI), **Lionel Bonner Nobre** (Dell Technologies, Vice-President, Latin America Tax)

- Brazil tax treaty dispute resolution policy and practice and standards laid down by BEPS Action 14;
- Perspective and experience with tax treaty arbitration;
- Current experiences: (i) increase or decrease of MAP cases/country(ies) with the most important number of MAP cases, (ii) experiences with developing countries;
- Challenges raised by capacity building;
- Brazil's perspective on the handling of P2 disputes.
- Perspective of businesses on the above inputs.

**18.40-18.50.** Q&A with the floor

**18.50-18.55.** Concluding remarks: **Prof. Guglielmo Maisto and Prof. Adolfo Martin Jimenez**

**18.55-20.00.** Cocktail Reception

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