

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION

REGISTRATION: FREE OF CHARGE FOR IFA, TEI, ICC MEMBERS

Lecturer: Adolfo Martin Jimenez (Spain)

Panelists:

Mr. Fernando Becerra (Tax Administration, in charge of International Taxation and Transfer Pricing)

Ms. Gabriela Haro (PwC, Tax Director)

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

LIMA,
PERU

24 APRIL, WEDNESDAY

17:00-20:00



EY

Av. Víctor A. Belaúnde 171, San Isidro 15073

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**

17:00-17.15. Arrival attendees and Coffee

17:15 -17:25. Opening words: **Prof. Guglielmo Maisto** (Global IFA President), **Miguel Puga de la Rocha** (IFA Peru President)

17:25-17:30. Opening of scientific agenda: **Prof. Adolfo Martin Jimenez** (Vice Chair, Global IFA PSC): introduction of topic, objectives, travelling lecturer and panel composition



17:30-17:55. 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

17.55-18.30. Panel discussion

Mr. Fernando Becerra, Ms. Gabriela Haro, Mr. Lionel Bonner Nobre

- Peru 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;
- Peru's perspective on the handling of P2 disputes.
- Perspective of businesses on the above inputs.

18.30-18.40. Q&A with the floor

18.40-18.45. Concluding remarks: **Prof. Guglielmo Maisto and Prof. Adolfo Martin Jimenez**

18.45-20.00. Cocktail Reception

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