

# GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



**TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION**

**REGISTRATION: FREE OF CHARGE**

**Lecturer:** Bruno Gibert (France)

## **Panelists:**

**Lluís M Fargas** (Arxada, Vice President - Global Head of Tax; TEI)

**Rocío Bermúdez** (Repsol, Vice-chair of the Global Tax Commission; ICC)

**Ms. Ascensión Maldonado** (Head of the International Tax Office (ONFI), AEAT)

**Roberta Poza** (Deloitte, IFA Spain)

MADRID,  
SPAIN

**15 APRIL, MONDAY**

17:00-20:00

 Madrid Bar Association (Calle de Serrano, 9)

**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** (Global IFA President), **Abelardo Delgado Pacheco** (IFA Spain President)

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

**17:30-17:55.** Lecture on a main topic: **Bruno Gibert** (France)

- 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

**Lluis M Fargas (TEI), Rocío Bermúdez (Repsol), Roberta Poza (Deloitte, IFA Spain), Ms. Ascensión Maldonado**

- Spain 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;
- Spain'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. Robert Danon**

**18.45-20.00.** Cocktail Reception

**THANK FOR THE SUPPORT OF THE PROGRAMME!**

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