

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION
REGISTRATION: FREE OF CHARGE

Lecturer: Adolfo Martin Jimenez

Panelists:

Prof. Luis Eduardo Schoueri

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

Rogério Araújo (Tetra Pak, Senior Tax Manager; TEI)

Lionel Bonnel Nobre (Dell Technologies, LATAM Tax Director; ICC)

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

17:00-17.15. Arrival attendees and Coffee

17:15-17:25. Opening words: **Prof. Guglielmo Maisto** (Global IFA President), **Prof. Dr. Heleno Taveira Torres** (IFA Brazil President)

17:25-17:35. Welcoming speech, the **Brazilian IFA Branch (ABDF): Prof. Dr. Heleno Taveira Torres, 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

Prof. Luis Eduardo Schoueri, Anelize de Almeida (IRS, National Treasury's Attorney General), Rogério Araújo (Tetra Pak; TEI), Lionel Bonnel Nobre (Dell Technologies, LATAM; ICC)

- 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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