

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION

REGISTRATION: FREE OF CHARGE

Lecturer: Bruno Gibert (France)

Panelists:

Dr. 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



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

Dr. Lluís 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

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