

GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION
REGISTRATION: FREE OF CHARGE

Lecturer: Adolfo Martin Jimenez (Spain)

Panelists:

Sergio Ruelas (Marsh McLennan, Tax Director; TEI)

Alejandro Machorro (Mercado Libre Mexico, Head of Tax; ICC)

MEXICO CITY,
MEXICO

17:00-20:00



18 JUNE, TUESDAY

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: **Edgar M. Anaya Bourgoing** (IFA Mexico 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

Sergio Ruelas, Alejandro Machorro

- Mexico 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;
- Mexico'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. Adolfo Martin Jimenez**

18.45-20.00. Cocktail Reception

LOCAL SPONSOR

CREEL GARCÍA-CUÉLLAR
AIZA Y ENRÍQUEZ

GLOBAL SPONSOR

Barilla
The Italian Food Company. Since 1877.