

# GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



**TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION**  
**REGISTRATION: FREE OF CHARGE**

**Lecturer: Lutando Mvovo (South Africa)**

## **Panelists:**

**Zacc Adedeji (Executive Chair of FIRS)**

**Regina Ashukem (Regional Head of Tax at Nestlé Central & West Africa Region; TEI)**

**Dapo Ladimeji (IFA Africa Region, Chair)**

**LAGOS,  
NIGERIA**

**JUNE 3, MONDAY**

17:00-20:00

 **MTN**

*MTN Plaza, No 1, Awolowo Road, Falomo Ikoyi, Lagos*

**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: **Jean-Blaise Eckert** (Global IFA Secretary General), **Dapo Ladimeji** (IFA Nigeria President, Chair of Africa Region)

**17:25-17:30.** Opening of scientific agenda: **Lutando Mvovo**. Introduction of topic, objectives, travelling lecturer and panel composition

**17:30-17:55.** Lecture on a main topic: **Lutando Mvovo**

- 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

**Zacc Adedeji, Regina Ashukem, Dapo Ladimeji**

- Africa 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;
- Africa'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: **Jean-Blaise Eckert, Lutando Mvovo**

**18.45-20.00.** Cocktail Reception

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