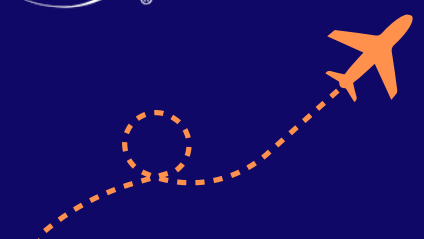


GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



TOPIC: INTERNATIONAL TAX DISPUTE RESOLUTION
REGISTRATION: FREE OF CHARGE



Lecturer: Caroline Silberztein (France)

Panelists:

Jennifer Paul (Canada Revenue Agency)

Sébastien Rheault (IFA Canada, Barsalou Lawson Rheault LLP)

Josephine L. Scalia (TEI)

**MONTREAL,
CANADA**

**5 MARCH,
TUESDAY**

17:00-20:00



EY

900 Boulevard de Maisonneuve Ouest, Bureau 2300

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) and **Michael Kandev** (IFA Canada 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: **Caroline Silberztein**

- 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

Jennifer Paul (Revenue Canada), Sébastien Rheault (IFA Canada, Barsalou Lawson Rheault LLP), Josephine L. Scalia (TEI)

- 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;
- 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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