

# GLOBAL IFA TRAVELLING LECTURESHIP PROGRAMME 2024



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

**Lecturer: Porus Kaka** (Honorary President (IFA), Senior Advocate (India) & Barrister (England & Wales) and Trustee (IBFD))

## Panelists:

**Patrick Connolly** (TEI Asia President)

**Sam Sim** (Tax Analysts, Board Member)

**Luis Coronado** (EY, Global Head of Tax Controversy; IFA Singapore)

## SINGAPORE

14 MAY, TUESDAY

17:00-20:00



Marina One West Tower, The Auditorium (Level 3)

9 Straits View, Singapore 018936

Language: English

*IN COOPERATION WITH:*

*INTERNATIONAL CHAMBER OF COMMERCE (ICC)*

*TAX EXECUTIVES INSTITUTE (TEI)*

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**From 17:00 to 17:15.** Arrival of attendees and coffee

**From 17:15 to 17:25.** Opening words: **Prof. Guglielmo Maisto** (Global IFA President), **Vikna Rajah** (IFA Singapore President)

**From 17:25 to 17:30.** Opening of scientific agenda: **Prof. Robert Danon** (Chair Global IFA PSC). Introduction of topic, objectives, travelling lecturer and panel composition

**From 17:30 to 17:55.** Lecture on a main topic: **Porus Kaka** (Honorary President (IFA), Senior Advocate (India) & Barrister (England & Wales) and Trustee (IBFD))

- 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

**From 17:55 to 18:30.** Panel discussion. Moderation: **Prof. Robert Danon**

**Speakers: Patrick Connolly, Sam Sim, Luis Coronado**

- Singapore 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
- Singapore's perspective on the handling of P2 disputes
- Perspective of businesses on the above inputs

**From 18:30 to 18:40.** Q&A with the floor

**From 18:40 to 18:45.** Concluding remarks: **Prof. Guglielmo Maisto** and **Prof. Robert Danon**

**From 18:45 to 20:00.** Cocktail reception

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