PUBLIC CONSULTATION MEETING ON
BEPS ACTION 14 (MAKE DISPUTE RESOLUTION MECHANISMS MORE EFFECTIVE)

to be held in room CC1 at the OECD Conference Centre on 23 January 2015

FINAL AGENDA

09:00 – 09:30  Registration

09:30 – 09:40  Introduction and consultation procedure
               Andrew Dawson, Chair of Working Party 1 on Tax Conventions and Related Questions

09:40 – 09:50  General presentation of Action 14 and the discussion draft on Making Dispute Resolution
               Mechanisms More Effective
               Claudine Devillet, Chair of the Focus Group on Dispute Resolution

09:50 – 10:00  General comments from BIAC
               Will Morris, BIAC

How to achieve a step change in resolution of MAP cases

10:00 – 11:00  Promoting Arbitration and a Three Pronged Approach
               - Promoting arbitration and lifting resistance
               - The three pronged approach (declaration, commitment, monitoring)
                 Speakers (10 minutes max.):
                   Carol DUNAHOO, International Alliance for Principled Taxation
                   Cym LOWELL, ICC Commission on Taxation

               Questions and interventions

11:00 – 11:30  Break

11:30 – 13:00  Promoting Arbitration and a Three Pronged Approach (continued), including
               Options 22-32 on how to address policy and practical issues connected with MAP
               Arbitration

13:00 – 14:00  Lunch

Ensuring that treaty obligations related to the mutual agreement procedure are fully implemented in good faith

14:00 – 14:30  Options 1 and 2 on the obligations to resolve Article 25(1) MAP cases and to resolve cases
               of economic double taxation through the MAP

               Questions and interventions
Ensuring that administrative processes promote the prevention and resolution of treaty-related disputes

14:30 – 15:30 Options 3 to 9 on appropriate tax administration practices to ensure an environment in which competent authorities can carry out their mandate
    Speakers (10 minutes max.):
    Mike DANILACK, USCIB
    Peter NIAS, CIOT/Pump Court Tax Chambers
    Fernando SERRANO, Facultad de Derecho, Universidad Complutense de Madrid

Questions and interventions

Ensuring that taxpayers can access the mutual agreement procedure when eligible

15:30 – 16:40 Options 10 to 19 on measures to improve access to the mutual agreement procedure

Questions and interventions

Ensuring that cases are resolved once they are in the mutual agreement procedure (excluding arbitration issues)

16:40 – 17:00 Options 20-21 and 33-34 on procedural and other blockages that impede the timely and effective resolution MAP cases
    Speaker (10 minutes max.):
    J.Arnaud BOOIJ, Leiden University/ITC Leiden

Questions and interventions

17:00 – 17:15 Closing remarks
    Marlies de Ruiter, OECD, Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division