



ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT



CENTRE DE POLITIQUE ET D'ADMINISTRATION FISCALES
CENTRE FOR TAX POLICY AND ADMINISTRATION



**Recent OECD Initiatives in Improving International Tax Dispute Settlement
Procedures:
OECD Consultation between Business and Government
Tokyo, 13 March 2006**

AGENDA

Chair : Marlies de Ruyter

- 08:30-09:00** **Registration and Continental Breakfast**
- 09:00-09:30** **Opening Remarks by**

Donald J. Johnston, Secretary-General of the OECD
Thomas R. Vant, Secretary-General of BIAC
- 09:30-10:30** **I. The OECD's Role in Setting International Tax Standards**

OECD's Current Tax Agenda
Jeffrey Owens & Mary Bennett, OECD Centre for Tax Policy and
Administration (CTPA)

Questions and Answers
- 10:30-11:00** **Coffee Break**
- 11:00-17:30** **II. Improving Tax Dispute Resolution Mechanisms**
- 11:00-11:30** **The Key Parameters for Successful Dispute Resolution**

Jeffrey Owens, Director, OECD CTPA



11:30-13:00 **Improving the Effectiveness of the Mutual Agreement Procedure (MAP)**

- *Discussion on Draft OECD Manual on Effective MAP*
- *Improving Timelines and Transparency*
- *Identification of Best Practices*
- *Proposed Changes to the Commentary*

Moderator: Robert Ackerman, Ernst & Young LLP
Mary Bennett / Paul Mulvihill, OECD CTPA
Peter Baumgartner, Vice-Chair, BIAC Tax Committee
Mr. Keiji Aoyama, Deputy Commissioner, NTA
Marlies de Ruiters, Chair of OECD's Joint Working Group on Dispute Resolution

13:00–14:30 **Lunch**

Welcoming Remarks by Yuji Gomi, Vice-Chair, BIAC Tax Committee
Keynote Address by Fred O'Riordan, Director General - International Tax Directorate, Canada Revenue Agency

14:30-17:30 **Supplementary Dispute Resolution Mechanism (Arbitration)**

- *The OECD's Suggested Approach to Arbitration*
- *Implementation of SDRM into the Model Treaty and its Commentary*

Moderator: Joseph Andrus, PricewaterhouseCoopers LLP
Hugh Ault, OECD CTPA
David Tillinghast, Baker & McKenzie LLP
Robert Couzin, Couzin, Taylor/Ernst & Young LLP
Mr. Kenichiro Makino, Toyota Motor Corporation
Mr. Shizuo Ayame, Canon Inc.
Mrs. Montserrat Trape, Vice-Chair of OECD's Joint Working Group on Dispute Resolution

15:30-16:00 **Coffee Break**

17:30-18:00 **Summing Up**

Richard M. Hammer, Chair, BIAC Tax Committee
Jeffrey Owens, Director, OECD CTPA

18:00-19:30 **Reception**

The OECD would like to thank BIAC, Ernst & Young, PricewaterhouseCoopers, and the Japan Tax Association for their support in the organisation and hosting of this meeting.