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

AGENDA

Chair: Marlies de Ruiter

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 Ruiter, 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.