



2020 Review of BEPS Action 14

Improving the Mutual Agreement Procedure to enhance Tax Certainty

Public consultation meeting
Monday 1 February 2021

Agenda: Public Consultation Meeting on the 2020 Review of BEPS Action 14

Tax certainty for multinational enterprises is an important component of investment decisions and can have significant impacts on economic growth. Improving dispute resolution mechanisms is a key ingredient of tax certainty and therefore an integral part of the work on BEPS issues. As part of the ongoing work of the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework), the OECD invited public comments on the 2020 Review of BEPS Action 14.

In response to the call for public input, the Inclusive Framework has received over 200 pages from close to 30 contributors. This public consultation meeting will focus on the key questions identified in the consultation document and raised in the written submissions received as part of the consultation process.

The Public Consultation will be held via the Zoom platform and streamed live on OECD TV.

See event page for further details: <http://www.oecd.org/tax/beps/public-consultation-meeting-2020-review-beps-action-14.htm>

Monday 1 February 2021

12:30-13:00

1. Opening and introduction

Speakers:

- **Achim Pross**, Head of the International Co-operation and Tax Administration division, OECD Centre for Tax Policy and Administration
- **John Hughes**, Chair FTA MAP Forum
- **William Morris**, Chair, Business at the OECD Tax Committee

13:00- 13:45**2. Preventing disputes**

- Proposal 1: Increase the use of bilateral APAs
- Proposal 2: Expand access to training on international tax issues for auditors and examination personnel

Speakers:

- **Bruno Gibert**, Partner, CMS Francis Lefebvre Avocats
- **Philipp Gmoser**, Senior Manager, Bundesverband der Deutschen Industrie (Federal Association of German Industry)
- **Sharon Katz-Pearlman**, Head of KPMG's Global Tax Dispute Resolution & Controversy Team
- **Isabelle Brault**, Director - Competent Authority Services Division, Canada Revenue Agency
- **Thulani Shongwe**, Manager Resource Mobilisation, Tax Programmes, ATAF

13:45-14:30**3. Availability and access to MAP**

- Proposal 3: Define criteria to ensure that access to MAP is granted in eligible cases and introduce standardised documentation requirements for MAP requests
- Proposal 4: Suspend tax collection for the duration of the MAP process under the same conditions as are available under domestic rules
- Proposal 5: Align interest charges / penalties in proportion to the outcome of the MAP process

Speakers:

- **Boudewijn van Looij**, Senior Manager, Huawei Technologies, representing European Business Initiative on Taxation
- **Renu Narvekar**, Global Head – Tax, Tata Consultancy Services
- **Alison Lobb**, Partner, Deloitte

- **YONG Sing Yuan**, Tax Director, Inland Revenue Authority of Singapore
- **Claudia Lucia Pimentel Martins da Silva**, Coordinator of the International Tax Division, Federal Revenue of Brazil (Receita Federal do Brasil)

14:30-14:45

Break

14:45-15:30

4. Resolution of MAP cases

- Proposal 7: Allow multi-year resolution through MAP of recurring issues with respect to filed tax years
- Proposal 8: Implement MAP arbitration or other dispute resolution mechanisms as a way to guarantee the timely and effective resolution of cases through the mutual agreement procedure

Speakers:

- **Peter Nias**, Barrister, Pump Court Tax Chambers
- **Diane Hay**, Global Tax Controversy & Dispute Resolution, PwC
- **Catherine Schultz**, Vice President for Tax Policy, National Foreign Trade Council
- **Matías Munizaga**, Advisor at the International Tax Relations Directorate, Ministry of Economy of Argentina
- **Nicole Welch**, Assistant Director, United States Internal Revenue Service

15:30-16:15

5. Implementation of MAP agreements, MAP statistics and other suggestions

- Proposal 6: Introduce a proper legal framework to ensure the implementation of all MAP agreements
- Proposals on statistics
 - Proposal 1: Reporting of additional data relating to pending or closed MAP cases
 - Proposal 2: Providing relevant information on other practices that impact MAP – APA statistics
- Other suggestions

Speakers:

- **Catherine Harlow**, Head of Transfer Pricing, Astrazeneca
- **Luis Coronado**, Global Tax Controversy Leader at EY
- **Sanna Jääliñoja**, Group Head of Transfer Pricing, Outokumpu Plc

- **Dwi Astuti**, Deputy-Director of International Taxation for Disputes Prevention and Settlement, Ministry of Finance of the Republic of Indonesia
- **Caroline Wunderlich**, Tax Lawyer, Swedish Tax Agency

16:15-16:30

6. Closing remarks

Speakers:

- **Sandra Knaepen**, Co-head of Tax Certainty Unit, OECD Centre for Tax Policy and Administration
- **William Morris**, Chair, Business at the OECD Tax Committee
- **John Hughes**, Chair FTA MAP Forum