

Faculty of Law, Criminal Justice and Public Administration
HEC Lausanne
Tax Policy Center

THE MAP DAY

26 SEPTEMBER 2024

Limited seats available

In cooperation with



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Program

The MAP Day - 26 September 2024

Morning Session

8h30-8h50	Registration and coffee
8h50-9h00	Welcome address by organizing committee
9h00-10h00	Disputes and Tax Certainty
9h00-9h20	OECD Tax Certainty Agenda: impact on MAPs and beyond - <i>Dr. Achim Pross</i> , Deputy Director, Centre for Tax Policy and Administration, OECD
9h20-9h40	Tax certainty in Switzerland's international tax policy: impact on MAPs and beyond - <i>Gian Sandri</i> , Tax Treaty Specialist, State Secretariat for International Financial Matters (SIF)
9h40-10h00	Tax certainty in Switzerland's domestic tax policy - <i>Mr. Fabian Baumer</i> , Vice-Director, Head of Tax Policy, Swiss Federal Tax Administration
10h00-10h30	Coffee break
10h30-10h50	Introducing the MAP in the broader international law environment - <i>Robert Danon</i> , Professor of Law, University of Lausanne, Partner, Danon, Lausanne - <i>Guglielmo Maisto</i> , Professor of Law, Università Cattolica di Piacenza, Partner, Maisto e Associati, Milan - <i>Adolfo Martin Jimenez</i> , Professor of Law, University of Cadiz - <i>Katerina Perrou</i> , Assistant Professor of Law, National and Kapodistrian University of Athens
10h50-11h50	MAP, legal certainty and dispute prevention: a holistic perspective Chair: <i>Adolfo Martin Jimenez</i>
10h50-11h00	The interaction between domestic audits, MAPs, BAPAs and Multilateral APAs - <i>J. Clark Armitage</i> , Member, Caplin & Drysdale, Washington D.C.
11h00-11h50	MAP, enhanced relations, ICAP and Amount B - <i>Rick Minor</i> , Senior Vice President and International Tax Counsel, United States Council for International Business (USCIB) Panel discussion: Competent authority perspective: - <i>Stéphanie Prudent</i> , Deputy Director of International affairs, DGFIP, France - <i>Valentin Rolle</i> , Transfer Pricing Specialist, State Secretariat for International Finance (SIF), Switzerland - <i>Ascension Maldonado García-Verdugo</i> , Head of the International Taxation Office, Spanish Tax Agency (AEAT) Business perspective: - <i>Peter Schreiner</i> , Global Head Tax and Insurance, Novartis - <i>Cristina Zenha Rella</i> , Head of Group Tax Licensing & Transfer Pricing, Nestlé - <i>María Teresa Ruiz de Azúa</i> , Transfer Pricing Group Director, P&G - <i>Rocio Bermudez</i> , Transfer Pricing & Tax Global Practices Senior Manager, Repsol
11h50-12h50	Scope and access to MAP (1) Chair: <i>Guglielmo Maisto</i>
11h50-12h00	Taxpayer-initiated adjustment - <i>Dr. Noemi Strotkemper</i> , Tax Lawyer, Flick Gocke Schaumburg, Germany
12h00-12h10	Non-deductibility: treaty v. domestic law characterization - <i>Mr. Mukesh Butani</i> , Managing Partner, BMR Legal
12h10-12h50	Alleged abusive and criminal transactions /constitutional (domestic) limitations - <i>Robert Danon</i> Panel discussion: - <i>Gian Sandri</i> - <i>Ascension Maldonado García-Verdugo</i> Business perspective: - <i>Peter Schreiner</i> - <i>María Teresa Ruiz de Azúa</i> - <i>Dr. Giammarco Cottani</i> , Head of Tax, Agoda
12h50-13h40	Lunch break



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Afternoon Session

13h40-14h50 **Scope and access to MAP (2)**

Chair: *Robert Danon*

13h40-13h50 **Audit settlements**

- *Aurelio Massimiano*, Partner, Maisto e Associati, Milan

13h50-14h00 **Suspension, collection of taxes and domestic appeals**

- *Alan Winston Granwell*, Of Counsel, Holland & Knight, Washington DC

14h00-14h10 **Interest and penalties**

TBD

14h10-14h50 **Secondary adjustments**

- *Dr. Natassia Burkhalter*, Head of Transfer Pricing Unit, Swiss Federal Tax Administration (FTA)

Panel discussion

Competent authority perspective:

- *Stéphanie Prudent*
- *Ascension Maldonado*

Business perspective:

- *Karine Halimi-Guez*, Vice-President-Head of Tax, Booking.com
- *Rocio Bermudez*

14h50-15h40 **Resolving a dispute: the (future) potential of arbitration?**

Chair: *Caroline Silberstein*, Partner, Baker & McKenzie, Paris

14h50-15h00 **MAP and tax treaty arbitration**

- *Jonathan Schwarz*, Barrister, Temple Tax Chambers, London

15h00-15h40 **MAP and investment treaty arbitration**

- *Robert Danon*

Panel discussion:

- *Gian Sandri*

Business perspective:

- *Dr. Giammarco Cottani*

15h40-16h15 Coffee break

16h15-16h35 **Future of peer review and possible improvements to the commentary on art. 25**

- *Sandra Knaepen*, Co-Head of Tax Certainty Unit & Deputy Head, Tax Administration and VAT (TAV) Division, OECD CTPA

16h35-17h20 **Future of global tax controversies**

Chair: *Niv Tadmor*, Partner, Jones Day, Melbourne

Panel discussion:

- *Sonja Schiller*, Regulatory & Litigation Counsel, Google
- *Gian Sandri*
- *Robert Danon*
- *Adolfo Martin Jimenez*

Global assessment and concluding remarks:

- *Dr. Giammarco Cottani*

17h20-18h05 **A dialogue on Pillar Two, dispute prevention and resolution**

Panel discussion:

- *Achim Pross*
- *Evelyn Lio*, Assistant Commissioner (Corporate Tax Division), IRAS (Singapore)
- *Robert Danon*
- *Guglielmo Maisto*
- *Adolfo Martin Jimenez*
- *Gian Sandri*
- *Jean-Louis Geyr*, T-Way Consulting SARL, Switzerland

18h15-19h15 **Cocktail reception**



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Seats are limited

Registration fees

On site participation: CHF. 800.– (documentation, lunch & refreshments included)

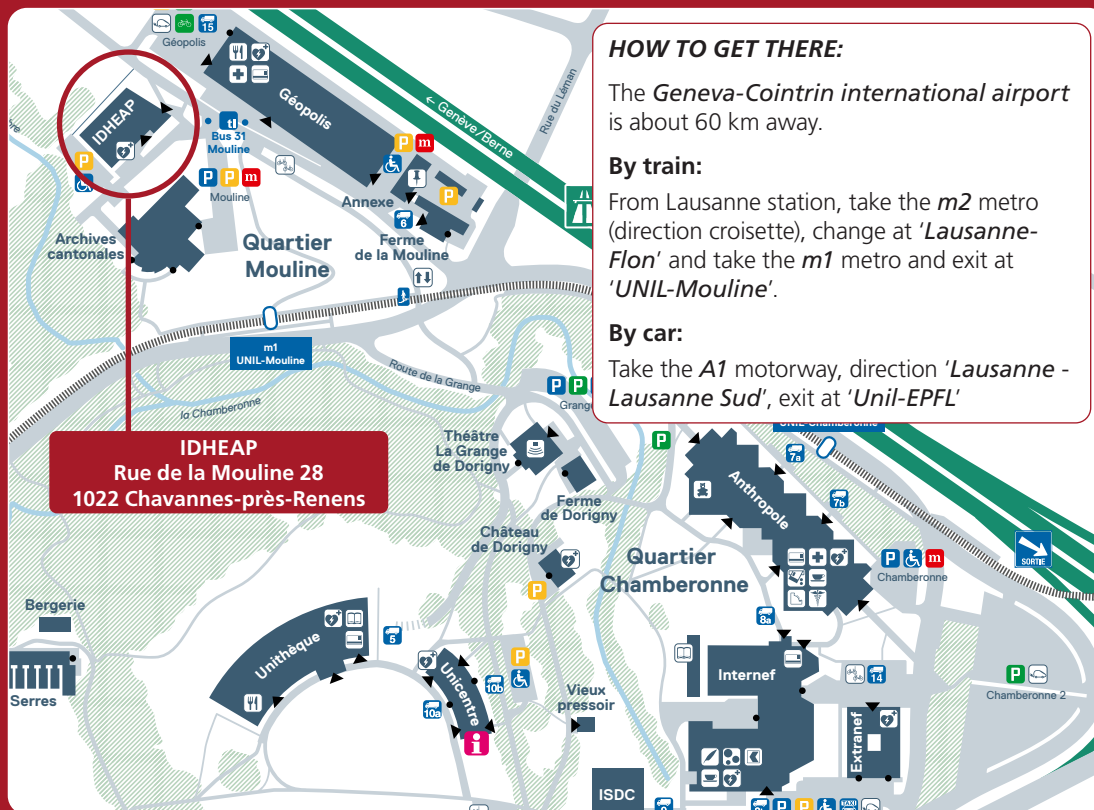
On-line participation: CHF. 550.– (documentation)

[Please click here to register for the event](#)

General information

For further information, please contact *Mr Iacopo A. Accolla*, e-mail: iacopoandrea.accolla@unil.ch

Venue location



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