

Description

The Tax Policy Center of the University of Lausanne is pleased to invite you to its side event seminar at the 72nd Congress of the International Fiscal Association in Seoul. This year members of the faculty of our Master of Advanced Studies in International Taxation (MASIT) and Executive Program in Transfer Pricing (EPTP) will express their thoughts on the Future of Transfer Pricing (TP) disputes.

The seminar is divided in two sessions. The first session will discuss the core areas of transfer pricing uncertainty in light of the recent work of the OECD on the profit split method, financing and country by country reporting (CBCR). The second session will critically examine the changing dispute resolution paradigm in light of the changes put forward by the Multilateral Instrument (MLI) as well as the work of the EU pertaining to arbitration. Moreover, the session will also comment on the practical effectiveness of the various dispute resolution mechanisms.

For more information on the Tax Policy Center: www.unil.ch/taxpolicy/en/home.html

Venue

COEX, Convention and Exhibition Center

(Room 203 – 2nd floor)
513, Yeongdong-daero
Gangnam-gu

**Seoul – 06164
(REPUBLIC OF KOREA)**

To reserve your (free) seat please mail to: taxpolicy@unil.ch Limited seats available.



Invitational seminar

The Future of Transfer Pricing Disputes

IFA Seoul, 4th September 2018, 15h00

Program

15h00 - Welcome Address

Dr. Vikram Chand, Executive Director, Master of Advanced Studies in International Taxation and Executive Program in Transfer Pricing, Tax Policy Center, University of Lausanne, Switzerland

15h05 - 16h05 - Session 1 : The changing TP landscape and core areas of TP uncertainty

Chair : **Prof. Dr. Guglielmo Maisto**, Professor of Tax Law at Università Cattolica del Sacro Cuore (Piacenza) Founding Partner Maisto e Associati, Italy

- Core issues pertaining to the recent OECD report on the profit split method
Mr. Stefaan De Baets, Senior Counsel, PricewaterhouseCoopers, Belgium
- Core issues pertaining to the latest OECD draft paper on financing
Dr. Vikram Chand
- Effective use of CBCR: an opportunity for tax administrations and a challenge for MNEs
Mr. Valerio Barbantini, Deputy Director General, Agenzia Entrate, Italy

16h05 - 16h45 - Session 2 : The changing Dispute Resolution paradigm

Chair : **Mr. Bruno Gibert**, Partner, CMS Bureau Francis Lefebvre, France

- MLI, Arbitration Directive and Arbitration Convention: which tool to choose for eliminating Double Taxation
Mr. Aurelio Massimiano, Partner, Maisto e Associati, Italy
- Effectiveness of the dispute resolution process after BEPS: is peer review the answer?
Prof. Jonathan Schwarz, Barrister, Temple Tax Chambers, Visiting Professor King's College London, UK

16h45 - Closing remarks by Dr. Vikram Chand followed by a cocktail reception