XCELERATE TRAINING INSTITUTE

your learning & development partner

TAX AND REVENUE

Improving Tax Dispute Resolution Mechanisms

DURATION	LANGUAGE	FORMAT
5 days	English	Classroom / Online

Upcoming dates

Dates	Venue	Format	Fee
22 – 26 ?????? 2027	Live online	Online (live)	€1?200
2 – 6 ????? 2027	Live online	Online (live)	€1?200
6 – 10 ?????? 2027	Madrid	Classroom	€5?500

Register or ask a question

Online: staging.x8ti.com/course/improving-tax-dispute-resolution-mechanisms/

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Improving Tax Dispute Resolution Mechanisms

Introduction

Introduction

The resolution of international tax disputes is a significant component of the OECD BEPS project. This course discusses, analyses and evaluates the governance and functioning of the rules behind tax dispute resolution mechanisms.

The primary focus of this course is on whether the current provisions in tax dispute resolution mechanisms are sufficient to enable transfer pricing disputes to be resolved fairly. Awareness is created on the legal and governmental structure behind the OECD BEPS project, its influence on current tax dispute resolution mechanisms, and the number of cases dealt with under its procedures.

Based on this description and analysis, participants will also be given the opportunity to present their recommendations to improve the tax dispute resolution mechanism structure and its operations.

This Xcelerate Training Institute course will empower you with the ability to recognize that the actions to counter BEPS must be complemented with actions that ensure certainty and predictability for businesses, and the details of Action 14 of the BEPS which calls for effective dispute resolution mechanisms.

Learning Objectives

Upon completing this Improving Tax Dispute Resolution Mechanisms training course effectively, participants will be able to:

- Comprehend the methods and legal procedures in case of a tax dispute
- Understand the common reasons for disputes to arise
- Identify the critical time frames and deadlines for the appeals process
- Study the rights of the taxpayers
- Discover how to apply for reconsideration of decisions with FTA
- Learn about the methods and pre-basics of approaching Tax Dispute Committees
- Understand the mechanism of resolving disputes and making appeals
- Learn about the key elements and time frames for notification from FTA, assessments, fines and penalties
- Understand the policies and procedural framework of the FTA dispute resolution process
- Decipher legal references surrounding disputes from tax procedures laws
- Know the rights of taxpayers and the power of tax authorities
- Study the process of appeals with the Tax Dispute Resolution Committee

Training Methodology

This is a collaborative Improving Tax Dispute Resolution Mechanisms training program and will comprise the following training approaches:

- Lectures
- Seminars & Presentations
- Group Discussions
- Assignments
- Case Studies & Functional Exercises

Similar to all our courses, this program also follows the ‘Do-Review-Learn-Apply’ model.

Benefits For Your Organization

Enterprises who nominate their employees to partake in this Improving Tax Dispute Resolution Mechanisms course can benefit in the following ways:

- Obtain a customized and all-inclusive tax dispute resolution program with features best suited to address your organization's needs
- Produce a detailed international tax dispute resolution profile for your organization
- Save on legal expenses risen due to tax dispute resolution violations
- Ensure that your company is running with the most streamlined processes related to the tax dispute resolution
- Employ the right people to ensure that the tax dispute resolution policies are implemented properly

Benefits For You

The Improving Tax Dispute Resolution Mechanisms course partakers can benefit in the following ways:

- Explain the factors that drive the need for tax dispute resolution, and understand the consequences of breaching these laws in a highly legalized world
- Prevent your company from the probable issues faced due to improper tax dispute resolution management
- Create strategies for implementing tax dispute resolution policies including specific tools and technologies, and then monitoring and training of these policies to build an effective tax dispute resolution compliance program
- Benefit from the extensive range of content created by prominent tax experts from around the world

Target Audience

This Improving Tax Dispute Resolution Mechanisms course would be suitable for:

- Tax agents
- Tax advisors
- Legal counsel and lawyers
- Tax advisers
- General tax practitioners
- Beginners in tax commercial and trade industries
- Government officials
- In-house tax directors/managers
- Tax regulation bodies

Course Outline

INTRODUCTION

- Base Erosion and Profit Shifting (BEPS)
- Terms of Reference
- Assessment Methodology
- MAP Statistics Reporting Framework

TERMS OF REFERENCE TO MONITOR AND REVIEW THE IMPLEMENTING OF THE BEPS ACTION 14

- The minimum requirement to make dispute resolution mechanisms more efficient
- Obstacles that counteract countries from settling treaty-related disputes
- Removing double taxation as an obstacle
- Proper application and interpretation of tax treaties
- Strengthen the effectiveness and efficiency of the mapping process
- Ensure that treaty obligations associated with MAP are fully implemented in good faith
- Ensure that administrative processes promote the prevention and timely resolution of treaty-related disputes; and
- Ensure that taxpayers that meet the requirements of paragraph 1 of Article 25 of the OECD Model Tax Convention can access the MAP
- Prevent tax treaty-related disputes

PREVENTING DISPUTES (PART A)

- Resolve by mutual agreement
- The bilateral advance pricing arrangement

AVAILABILITY AND ACCESS TO MAP (PART B)

- Request for MAP assistance
- Bilateral consultation or notification process
- MAP in transfer pricing cases
- Treaty anti-abuse provision
- Audit settlement between tax authorities and taxpayers
- Insufficient information
- Elimination of double taxation
- Publish clear rules, guidelines and procedures
- Measures to make rules, guidelines, procedures and use of the MAP easily accessible
- Notify their treaty partners of administrative or statutory processes

RESOLUTION OF MAP CASES (PART C)

- View to the avoidance of taxation which is not in accordance with the tax treaty
- An average time frame of 24 months
- Adequate resources
- Staff in charge of map processes should have the authority

- Transparency with respect to positions

IMPLEMENTATION OF MAP AGREEMENTS (PART D)

- Implement any agreement reached in MAP discussions
- Agreements should be implemented on a timely basis
- Avoid late adjustments

ASSESSMENT METHODOLOGY FOR THE MONITORING AND REVIEW OF THE IMPLEMENTATION OF THE BEPS ACTION

- Preamble
- Objective
- Participation
- Duration and Term

PEER REVIEW & MONITORING PROCESS

- Acquiring Inputs for the Stage 1 Peer Review
- Outline and Approval of a Stage 1 Peer Review Report
- Publication of Stage 1 Peer Review Reports
- Monitoring of Measures taken by Assessed Jurisdiction to Improve the MAP Regime (i.e., Stage 2 Peer Monitoring)

OBTAINING INPUTS FOR THE STAGE 1 PEER REVIEW

- Obtaining inputs from the assessed jurisdiction
- Obtaining input from the assessed jurisdiction’s peers
- Obtaining inputs from taxpayers

DRAFTING AND APPROVAL OF STAGE 1 PEER REVIEW REPORT

- Stage 1 Peer Review report
- Approval of the Stage 1 Peer Review by the FTA MAP Forum
- Section I – purpose and background to the monitoring and peer review process
- Section II – executive summary on the main conclusions based on the Stage 1 Peer Review reports
- Section III – Stage 1 Peer Review reports on the assessed jurisdictions as approved

ADOPTION OF FTA MAP FORUM REPORT

- Examining measures taken by assessed jurisdiction (Stage 2 Peer Monitoring)
- Approval of Stage 2 Peer Monitoring report
- Adoption of FTA MAP Forum Update Report
- Confidentiality

MAP STATISTICS REPORTING FRAMEWORK

- Introduction
- MAP Process
- Starting of a MAP case
- Closing of a MAP case
- MAP Statistics Reporting and Publication

GUIDANCE ON SPECIFIC INFORMATION AND DOCUMENTATION

- Contact information of the competent authority or the office in charge of MAP cases
- The manner and form in which the taxpayer should submit its MAP request

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Registration Form

Improving Tax Dispute Resolution Mechanisms

Preferred dates: ..... Venue or online: .....

Duration: 5 days Language: .....

Please complete and email this form to us, or register online. We confirm your place and send the invoice within one working day.

Delegate information

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Official email: ..... Personal email: .....

Company information

Company name: .....

Address: .....

City / country: ..... VAT / tax number: .....

Person responsible for training & development

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Email: .....

Payment

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