

€ TRAINING

Enhancing Tax Dispute Resolution
Mechanisms

A photograph of four smiling professionals (two men and two women) in a meeting setting, wearing white shirts. The image is partially obscured by a blue curved graphic element.

23 December 2024 -
3 January 2025
Madrid (Spain)



Enhancing Tax Dispute Resolution Mechanisms

REF: TR1924 DATE: 23 December 2024 - 3 January 2025 Venue: Madrid (Spain) - Fee: 7950 Euro

Introduction:

This training program provides practical guidance for improving the efficiency of resolving tax-related disputes. Participants learn strategies for navigating dispute processes, understanding taxpayer rights, and utilizing resources like the FTA. The program aims to equip professionals with the skills to streamline tax dispute resolution for fair and timely outcomes.

Program Objectives:

At the end of this program, the participants will learn about:

- Understand the tactics and judicial processes in the event of a tax dispute, recognize the typical causes of disagreements, and determine the crucial deadlines and time periods for the appeals procedure.
- Investigate taxpayer rights and learn how to use FTA to request a review of decisions.
- Discover the pre-basics and approaches to contacting Tax Dispute Committees, recognize the procedures for settling conflicts and filing appeals.
- Learn about the essential components and deadlines for FTA, assessments, fines, and penalties, and recognize the rules and guidelines governing the FTA dispute resolution process.
- Decipher the legal jargon used to describe issues involving tax legislation.

Targeted Audience:

- Tax payers, advisors, consultants, and enforcement agencies.
- Fiscal auditors.
- Legal advice and attorneys.
- General tax professionals.
- Tax experts working for advising firms.
- Novices in the trade and commercial industries.
- Government employees.
- Internal tax managers or directors.
- Monetary analysts.

Program Outline:

Unit 1:

Introduction:

- Terms of Reference for Base Erosion and Profit Shifting BEPS.
- Assessment Techniques.
- Framework for Reporting Statistics for MAP.

Unit 2:

Terms of Reference to Review and Monitor the Implementation of 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.

Unit 3:

Preventing Disputes Part A:

- Resolve issues amicably.
- The bilateral agreement on advance pricing.

Unit 4:

Access to and Availability of MAP Part B:

- Requesting help from MAP.
- Process of bilateral notice or consultation in transfer pricing cases.
- Agreement's anti-abuse clause.

- Tax officials and taxpayers reach a deal on an audit.
- Inadequate information; dual taxation is eliminated; publicize precise regulations, instructions, and policies; measures to make it simple to obtain the MAP's rules, policies, processes, and use; inform their treaty partners of any administrative or legal changes.

Unit 5:

MAP Case Resolution Part C:

- With a view to avoiding taxes that is inconsistent with the tax treaty.
- A typical timeframe is 24 months.
- Sufficient resources.
- Those in charge of map operations should have the power.
- Transparency regarding positions.

Unit 6:

Implementation of MAP Agreements Part D:

- Put into practice any agreements made during MAP meetings.
- Agreements should be carried out promptly.
- Avert last-minute changes.

Unit 7:

Assessment Methodology for the Review and Monitoring of the BEPS Action's Implementation:

- Preamble.
- Objective.
- Participation.
- Duration and Term.

Unit 8:

Process for Peer Review and Monitoring:

- 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.

Unit 9:

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.

Unit 10:

Stage 1 Peer Review Report Drawing and Approval:

- 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.