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TAX LAW



Faculty of Business and Economics (HEC)  
Faculty of Law, Criminal Justice and Public Administration  
Tax Policy Center

# The future of international tax disputes MAP, Arbitration and beyond

Lausanne, October 22, 2018



# OVERVIEW

The Tax Policy Center of the University of Lausanne, in cooperation with the London School of Economics (Department of Law) and the Institute for Tax Law of KU Leuven are pleased to invite you to the Symposium of International Tax Law to be held at the **University of Lausanne (IDHEAP) on 22 October 2018** on the **“Future of International Tax Disputes. MAP, Arbitration and Beyond”**.

It is well known that the post BEPS era wishes to achieve a shift to fiscal multilateralism with a view to eliminate cross-border tax avoidance. At the same time, the OECD/G20 and UN tax policy agenda has recognized that an international tax system supporting economic growth requires effective dispute resolution mechanisms. The topic is becoming highly relevant for States and taxpayers as, despite the increased intended tax cooperation, unilateral and uncoordinated fiscal policies continue to emerge.

After keynote speeches delivered by representatives of the OECD and the UN, the Symposium will discuss International Disputes both from a procedural as well as a substantive perspective. During the morning session, the focus will be placed on the policy and practical challenges raised by **mutual agreement procedures (MAP), tax arbitration** as well as **dispute resolution under non-tax agreements** (such as bilateral investment treaties). In the afternoon, we will debate “key pressure areas” such as **tax treaty abuse, transfer pricing challenges** and **business presence disputes**. The Symposium will finally be concluded by a global tax policy outlook.

On behalf of the organizing committee and our speakers, we look very much forward to welcoming you once again in Lausanne on 22 October 2018 and hope that you will find our discussions fruitful.

Yours sincerely,

**Prof. Dr. Robert J. Danon**  
Tax Policy Center  
University of Lausanne

**Prof. Eduardo Baistrocchi**  
Department of Law  
London School of Economics

**Prof. Dr. Luc De Broe**  
Institute for Tax Law  
KU Leuven

# PROGRAM

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8h00 – 8h30	Registration and Welcome Coffee
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8h30	<b>Welcome Address</b> <ul style="list-style-type: none"><li>- Prof. Dr. François Bussy, Vice Rector “Research and International Relations”, University of Lausanne</li><li>- Prof. Dr. Laurent Moreillon, Dean of the Faculty of Law, Criminal Justice and Public Administration, University of Lausanne</li><li>- Prof. Dr. Rafael Lalive, Vice-Dean, HEC, University of Lausanne</li><li>- Prof. Dr. Robert J. Danon, Professor of Swiss and International Tax Law, Director of the Tax Policy Center, University of Lausanne, Switzerland</li><li>- Prof. Eduardo Baistrocchi, Associate Professor of Law, Department of Law, London School of Economics and Political Science, United Kingdom</li><li>- Prof. Dr. Luc De Broe, Professor of International Tax Law, KU Leuven, Belgium</li></ul>
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8h45 – 9h45	<b>Opening Speech: The Future of Tax Treaty Policy</b> <p>Sophie Chatel, Head of the Tax Treaty Unit, Centre for Tax Policy and Administration, OECD</p> <p>Michael Lennard, Chief of International Tax Cooperation and Trade, Financing for Development Office, United Nations</p>
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## SESSION I: THE FUTURE OF DISPUTE RESOLUTION MECHANISMS

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	Chair: Prof. Dr. Robert J. Danon
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9h45 – 10h05	<b>Overview and update of the OECD work on dispute resolution</b> <p>Sandra Knaepen, Head of the MAP Unit, Centre for Tax Policy and Administration, OECD</p>
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10h05 – 10h25	<b>Mutual Agreement Procedures (MAP)</b> <p>Bruno Gibert, CMS Francis Lefebvre Avocats, France</p>
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10h25 – 10h45	<b>Tax Arbitration</b> <p>Carol A. Dunahoo, Partner, Baker &amp; McKenzie LLP, United States</p>
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10h45 – 11h05	<b>Swiss perspectives on MAP and Arbitration</b> <p>Dr. Jessica Salom, Head of Section Transfer Pricing, State Secretariat for International Finance (SIF), Switzerland</p>
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11h05 – 11h30	Coffee break
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11h30 – 12h00	<b>Dispute resolution under BITs: Interaction with tax treaties</b> <p>Michael Lennard</p>
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12h00 – 12h50	<b>Panel discussion – Challenges in arbitration: contrasting tax and commercial procedures</b> <p>Moderator: Prof. Dr. Christian Kaeser, Global Head of Tax, Siemens, Germany; Chair of the Commission on Taxation of the International Chamber of Commerce</p> <p>The Panel will be composed of experts from international organizations, tax administrations, the industry and academia</p>
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12h50 – 14h00	Lunch
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## SESSION II: INTERNATIONAL TAX DISPUTES: KEY PRESSURE AREAS

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Chair: Prof. Scott Wilkie, Blake, Cassels & Graydon LLP,  
Distinguished Professor of Practice at Osgoode Hall Law  
School, York University, Canada

14h00 – 14h20 ***Tax treaty disputes: A global analysis (1923 – 2015)***  
Prof. Eduardo Baistrocchi

14h20 – 14h40 ***Tax treaty abuse disputes in the post-BEPS world***  
Prof. Dr. Robert J. Danon

14h40 – 15h30 ***Panel Discussion – Treaty Abuse: Practical  
application of Principal Purpose Test (PPT)***

Moderator: Prof. Dr. Luc De Broe

The Panel will be composed of experts from international  
organizations, tax administrations, the industry and  
academia

15h30 – 15h50 ***Transfer Pricing disputes: Future trends***  
Isabel Verlinden, Global Head Transfer Pricing Services,  
PricewaterhouseCoopers, Belgium

15h50 – 16h10 Coffee break

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16h10 – 17h00 ***Business presence disputes: Future trends  
Permanent establishments and alternative levies***  
Prof. Dr. Philip Baker QC, Field Court Tax Chambers;  
Visiting Professor, University of Oxford, Faculty of Law,  
United Kingdom

***PE profit attribution: current and future issues***  
Dr. Richard Collier, Associate Fellow, University of Oxford,  
Centre for Business Taxation, United Kingdom  
Panel Discussion

17h00 – 17h20 ***Global outlook on the future of international  
tax disputes***

Ambassador Christoph Schelling, Head of Tax Division,  
State Secretariat for International Finance (SIF),  
Switzerland

17h20 – 17h30 ***Closing remarks***  
Prof. Dr. Robert J. Danon  
Prof. Eduardo Baistrocchi  
Prof. Dr. Luc De Broe

17h30 – 18h30 Cocktail reception

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# THE FUTURE OF INTERNATIONAL TAX DISPUTES MAP, ARBITRATION AND BEYOND

OCTOBER 22, 2018

SWISS GRADUATE SCHOOL OF PUBLIC  
ADMINISTRATION (IDHEAP), AULA

UNIVERSITY OF LAUSANNE  
(SWITZERLAND)

## HOW TO GET HERE ?

The Geneva-Cointrin International airport is at 60 km

### By train:

From Lausanne railway station take the metro m2 (direction Croisettes), change in « *Lausanne-Flon* » to m1 (direction Renens-Gare) and get out at « *UNIL-Moudon* »

### By car:

On the motorway A1, direction « *Lausanne* » – « *Lausanne Sud* », exit at « *Unil-EPFL* »

## GENERAL INFORMATION

For further information, please contact  
Mrs Doriane Ferreira e-mail: [droitpublic@unil.ch](mailto:droitpublic@unil.ch)

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# THE FUTURE OF INTERNATIONAL TAX DISPUTES

OCTOBER 22, 2018

IDHEAP - University of Lausanne (Switzerland)

## REGISTRATION FORM

Please fill out and return by e-mail to  
[droitpublic@unil.ch](mailto:droitpublic@unil.ch)

Mrs.  Mr.  Dr.  Other

Family name  First name

Function

Company

Street / Nr

PO Box

Zip code  City

Phone Nr  Country

E-mail

I herewith agree to register  Cost CHF 650.- Early bird until 15.09.2018: CHF 550.-  
(documentation included)

**Payment:** Upon reception of your registration form, you will receive our confirmation and invoice (with payment instructions). Bank fees on payment transfers are not included in the registration rates stated above and must be paid by participants.

**Cancellation:** In the event of cancellation, written notification should be sent to:  
[droitpublic@unil.ch](mailto:droitpublic@unil.ch). The following cancellation fees will be deducted before any refund is made: (not applicable for early bird registrations)

- Until September 21, 2018 **CHF 300.-**  
- On and after September 22, 2018 **No refund**

I agree to the above mentioned conditions as well as the conditions stated in the Program.  
I have read and accept the cancellation terms.

Signed by  Date

Registration form to be returned by e-mail to  
[droitpublic@unil.ch](mailto:droitpublic@unil.ch)