

# International Tax & Disputes

Grande Real Villa Itália  
Cascais, Portugal

## DAY 1 WEDNESDAY, MAY 21, 2025

3:00 p.m. **Check-In**

7:00 p.m. **Welcome Reception & Dinner**  
Reception on Loggia Terrace, followed by Dinner in the Loggia

## DAY 2 THURSDAY, MAY 22, 2025

7:00 a.m. **Breakfast**  
Navegantes Restaurant

8:30 a.m. **Welcome Remarks & Introductions**  
Duque D'Aosta

**Session 1**  
9:00 a.m. **Around the World: Part 1**  
Innovative law provisions and tax rulings, scaring tax claims, cruel tax litigations and leading court cases - having international implications - will be submitted to the attention of the group. Coordination among representatives of the same jurisdiction will be of course necessary.

**Discussion Leaders**  
**Parul Jain**  
Nishith Desai Associates  
New Delhi, India  
**Susanne Schreiber**  
Bär & Karrer Ltd.  
Zürich, Switzerland

10:20 a.m. **Refreshments**

**Session 2**  
10:40 a.m. **Around the World – Part 2**  
A continuation of the Around the World session to hear from the remaining jurisdictions. See the 'Around the World: Part 1' for more details.

**Discussion Leaders**  
**Caroline D. Ciraolo**  
Kostelanetz LLP  
Washington, D.C., United States  
**Alex Jupp**  
McDermott Will & Emery UK  
LLP  
London, United Kingdom

12:00 p.m. **Luncheon**  
Loggia Terrace

**Session 3** From Panama to the World: Privacy and Data Security in the Age of Global Tax Transparency and Exchange of Information

1:30 p.m.

2025 will mark 10 years since an anonymous source leaked 11.5 million confidential documents from Mossack Fonseca. While the appropriate use of this information was called into question, the events that unfolded heralded unprecedented collaboration and information sharing by tax authorities around the world. As well as ever growing formal Exchanges of Information (EOI) and tax transparency measures, tax authorities are increasingly informally sharing information and extensively collaborating. Where does this leave us?

To contribute to this discussion, some topics to consider include:

- Exchange of Information (EOI) and transparency – In your jurisdiction, what is working, what is not, what is still to come?
- What issues arise in the jurisdictions you deal with in respect whether and what information can be shared? Do issues arise due to:
  - Differences in law? For example, concepts such as privilege can be interpreted or applied differently depending on the jurisdiction(s) involved.
  - The way in which tax authorities may share tax data? For example, not just with other jurisdictions, but also domestically for other regulatory purposes? Are there limits on this?
- Protections: In the jurisdictions you deal with:
  - Are you confident in the ability of the revenue authorities (and those with whom they share data) to keep taxpayer data safe?
  - What rights do taxpayers have in relation to their data?
  - Are there mechanisms available to ensure client information is protected when providing information to tax authorities or other third parties?
- Are there observable political or national interests or forums that are impacting data exchange activity in specific industries or jurisdictions?
- How are technological advancements impacting the use and transparency of use of tax data?

**Discussion Leaders****Fiona Dillon**

Australian Taxation Office  
Melbourne, Australia

**Christopher Slade**

Aird & Berlis LLP  
Toronto, Canada

2:50 p.m. **Refreshments****Session 4** GAAR and Beneficial Ownership

3:10 p.m.

This roundtable discussion will focus on the interplay between domestic and tax treaty anti-abuse rules (e.g., local SAARs, GAARs, LOB, PPT, subject-to-tax rules) and the concept of beneficial ownership. Countries have a variety of perspectives on the topic and several landmark judicial rulings have been issued so far, some of which have had a cross-border impact as they inspire other countries' courts in the resolution of cases pertaining to tax treaty application. Other specific topics will be covered as well, whether: (i) the decision-making process within a larger corporate group can have an impact on determining who is the beneficial owner of income and assets; (ii) the concept of beneficial ownership should be deemed as an anti-abuse rule or as an income attribution rule; (iii) tax authorities around the world continue to apply domestic anti-abuse rules (SAARs or GAAR), instead of relying on tax treaty anti-abuse rules (LOB, PPT); (iv) domestic GAARs and tax treaty anti-abuse rules are related.

**Discussion Leaders****Mariana Eguiarte Morett**

Garrigues  
Mexico City, Mexico

**Christian Wimpissinger**

Binder Grösswang  
Vienna, Austria

4:30 p.m. **End of Day 2**6:00 p.m. **Reception**

King's Terrace

6:35 p.m. Transportation from Hotel to Offsite Dinner – MARÉ

7:00 p.m. Pre-Dinner Speaker - *Carla Castelo Trindade*  
*University Lecturer, Católica Global School of Law*

7:30 p.m. Dinner  
MARÉ

9:30 p.m. Return to Hotel

### DAY 3 FRIDAY, MAY 23, 2025

7:00 a.m. Breakfast  
Navegantes Restaurant

#### Session 5 Special Entities: Challenges & Opportunities

9:00 a.m. Duque D'Aosta

Special entities, such as partnerships, trusts and foundations present unusual issues in the international tax context. In fact, some of these entities are not foreseen in the legislation of many countries, mostly civil law countries, posing significant challenges on cross border situations. Furthermore, these entities are typically fiscally transparent entities and thus are not entitled to claim the benefits of a tax treaty directly. This panel will discuss the rules applicable in the different countries and the structuring opportunities available.

#### Discussion Leaders

##### Alexandra Courela

Abreu Advogados  
Lisbon, Portugal

##### Victor A. Jaramillo

Caplin & Drysdale  
Washington, D.C., United States

10:20 a.m. Refreshments & Check-Out

#### Session 6 Pillar 2: Resolution Mechanisms for Uncertainties and Disputes

10:50 a.m.

The future is now! Pillar 2 rules have been introduced in many jurisdictions: new ways to determine tax basis and the effective tax rate can lead to additional taxes in countries outside the source country or even in the source country (e.g., the domestic top up tax). Inconsistencies between the involved countries in arriving at the tax basis and the effective tax rate can lead to double or even multiple tax liabilities imposed on the same income. Is this for accountants or lawyers to deal with? Hopefully both. Is hell around the corner? Hopefully not: new and old effective dispute resolution mechanisms are the key to ensure the newly introduced minimum taxation remains within its goals of lifting taxation to a certain level, while not imposing more taxation than above the minimum tax rate. This panel will discuss the controversial rules.

#### Discussion Leaders

##### Arnaldo Salvatore

Lipani Legal & Tax  
Rome, Italy

##### Carolina Roza Gutiérrez

Philippi Prietocarrizosa  
Ferrero DU & Uría  
Bogotá, Colombia

12:10 p.m. Closing Luncheon  
Loggia Terrace

1:30 p.m. Departure