

# REGIONAL OUTREACH EVENT ON BASE EROSION AND PROFIT SHIFTING (BEPS)



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## Invitation to the Regional Training Event on *Handling Mutual Agreement Procedure (MAP) cases* 17 - 21 June 2019, Bangkok, Thailand

Bangkok, 7 May 2019

Dear Colleagues,

We are pleased to invite you to attend the ***Regional Training Event on Handling Mutual Agreement Procedure (MAP) cases on 17 - 21 June 2019 in Bangkok***, which will be hosted by the Revenue Department of Thailand in collaboration with the OECD and ADB.

The training event aims at developing both knowledge and practical experience in relation to resolving tax treaty related disputes under the MAP. This training event will explore the MAP process from the beginning (submission of the MAP request and review of the eligibility of such a request) to the end (reaching a solution for the case(s) at stake and implementing such a solution).

The practical experiences shared and questions discussed during this training event will lead to a better understanding among participating tax administrations on how to deal with MAP cases. As a result of discussing and analysing case studies, delegates will benefit from deepening their knowledge about rules, guidelines and procedures of respective MAP programmes implemented in participating countries.

The training event will also provide the participants with knowledge about the main features of the BEPS Action 14 Minimum Standards as well as the rationale behind each element of these Minimum Standards.

The training event is designed for tax officials in Asia Pacific who already working or will be working in the near future in the competent authority and dealing with MAP cases. A high level of English communication skills is required.

Please find attached a draft agenda. Further information on logistics will follow. If you would like to attend the MAP Regional Training Event, please complete the attached reply card and send to email: [benjaporn.ji@rd.go.th](mailto:benjaporn.ji@rd.go.th) with the subject line 'MAP Regional Training Event in Thailand' before Friday 31<sup>th</sup> of May 2019.

Thank you and we look forward to welcoming you in Bangkok, Thailand.

Yours sincerely,

Dr. Ekniti Nitithanprapas  
Director-General  
The Revenue Department

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## Asia Pacific Training Event on Handling Mutual Agreement Procedure (MAP) cases 17 - 21 June 2019, Bangkok, Thailand

### Draft agenda

Day 1: 17 June	
9h00 – 9h30	<b>Welcome address</b>
9h30-10h30	<b>Article 25 of the OECD Model Tax Convention</b> <ul style="list-style-type: none"> <li>• MAP</li> <li>• Arbitration</li> </ul>
10h30-11h00	Refreshment break
11h00-12h30	<b>Introduction to the MAP process</b> <b>Functioning of the MAP (principles and theory)</b>
12h30-13h30	Lunch break
13h30-15h00	<b>Overview of the MAP throughout the world</b> <ul style="list-style-type: none"> <li>• discussion in subgroups</li> </ul>
15h00-15h30	Refreshment break
15h30-17h00	<b>Overview of the MAP throughout the world (cont.)</b> <ul style="list-style-type: none"> <li>• discussion in subgroups</li> <li>• Reporting back from group discussions</li> </ul>
Day 2: 18 June	
9h00 – 10h30	<b>BEPS Action 14: Making Dispute Resolution Mechanisms More Effective</b>
10h30-11h00	Refreshment break

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11h00-12h30	<b>BEPS Action 14: Making Dispute Resolution Mechanisms More Effective (cont.)</b>
12h30-13h30	Lunch break
13h30-15h00	<b>MAP Statistics and Common Issues Note</b>
15h00-15h30	Refreshment break
15h30-17h00	<b>Dispute prevention - APA Process</b> <ul style="list-style-type: none"> <li>• presentation</li> </ul>
<b>Day 3: 19 June</b>	
9h00 – 10h30	<b>APA Process – case study</b> <ul style="list-style-type: none"> <li>• discussion in subgroups</li> </ul>
10h30-11h00	Refreshment break
11h00-12h30	<b>APA process – case study (cont.)</b> <ul style="list-style-type: none"> <li>• discussion in subgroups</li> <li>• Reporting back from group discussions</li> </ul>
12h30-13h30	Lunch break
13h30-15.00	<b>General outline of the MAP process – unilateral phase</b> <b>Case study – unilateral phase</b> <ul style="list-style-type: none"> <li>• Presentation</li> <li>• Discussion in groups</li> </ul>
15h00-15h30	Refreshment break
15h30-17h00	<b>Case studies – unilateral phase (cont.)</b> <ul style="list-style-type: none"> <li>• Discussion in groups</li> <li>• Reporting back from group discussions</li> </ul>

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Day 4: 20 June	
9h00 – 10h30	<p><b>General outline of the MAP process – bilateral phase</b></p> <p><b>Case study – bilateral phase</b></p> <ul style="list-style-type: none"> <li>• Presentation</li> <li>• Discussion in groups</li> </ul>
10h30-11h00	Refreshment break
11h00-12h30	<p><b>Case study – bilateral phase (cont.)</b></p> <ul style="list-style-type: none"> <li>• Discussion in groups</li> </ul>
12h30-13h30	Lunch break
13h30-15h00	<p><b>Case study – bilateral phase (cont.)</b></p> <ul style="list-style-type: none"> <li>• Discussion in groups</li> </ul>
15h00-15h30	Refreshment break
15h30-17h00	<p><b>Case study – bilateral phase (cont.)</b></p> <ul style="list-style-type: none"> <li>• Reporting back from group discussions</li> </ul>
Day 5: 21 June	
9h00 – 10h30	<b>Evaluation of the outcome of the case studies</b>
10h30-11h00	Refreshment break
11h00-11h30	<p><b>What do you take home?</b></p> <ul style="list-style-type: none"> <li>• Discussion of outcomes and evaluation of the result of the event in smaller groups</li> </ul>
11h30-12h00	<b>Closing session</b>