

IFA 75th Annual Congress Cancun, Mexico

Seminar C

Tax adjudicators Seminar

(Adjudicative forums for deciding international tax disputes – Companion seminar to Subject 2)

Chair: Philippe Martin (France)

Short description

Seminar C deals with forums where disputes regarding taxation are adjudicated: courts and international treaty arbitration. The mission and duties of tax adjudicators will be discussed, with an eye on the expectations of the parties and the public. Their methods and legal approach will be studied. The seminar will also discuss some difficult issues tax adjudicators may face, especially regarding tax policies pursued by States.