Very high-stakes controversies are developing in the world of international taxation. This is particularly so in the areas of intercompany transfer pricing and nexus (that is, issues relating to “permanent establishments” and “effectively connected income”). Often, these controversies involve inconsistent positions taken by tax authorities in different countries. This requires creative and sometimes novel approaches to dispute resolution, such as “competent authority” resolution and “advance pricing agreements” (APAs). It also raises complex substantive and political questions about what impact one country’s laws should have on the resolution of the controversy by the other country, and what degree of coordination among countries is desirable. This panel discussion will review the causes of these international tax controversies, examine the various mechanisms that taxpayers and governments have for resolving them expeditiously and efficiently, and begin to probe the complex substantive and political questions referred to above.

SPEAKERS

- **Patricia Spice**, Director, Competent Authority Services Division, Canada Revenue Agency
- **Matthew Frank**, Director, Advance Pricing Agreement Program, Office of Associate Chief Counsel (International), IRS
- **Michael Durst**, Special Counsel, Steptoe & Johnson LLP, and former Director of the IRS Advance Pricing Agreement Program
- **Sandra Goldberg**, Director, Deloitte (Ottawa), and former Senior Counsel, Canadian Justice Department
- Introduction: **David Robertson**, Partner, Fasken Martineau DuMoulin LLP
- Moderator: **Phil West**, Partner, Steptoe & Johnson LLP and former International Tax Counsel at the US Department of Treasury

Thursday, September 27, 2007
5:30 - 7:00 p.m.
Reception to follow
Fasken Martineau DuMoulin LLP
2100 - 1075 West Georgia Street
Vancouver, BC V6E 3G2

To RSVP for this complimentary event, please e-mail Deborah Turner at deborah.turner@case.edu.