

Co-hosted with the Korean Multilateral Tax Center (MTC)

PRACTICAL WORKSHOP: MUTUAL AGREEMENT PROCEDURE (MAP)

AGENDA

Seoul, Korea

30 October-3 November 2023

AGENDA: MAP TRAINING

30 October-3 November 2023, Seoul

Day 1 (Monday, 30 October 2023)	
9h00 – 9h30	Welcome address (OECD Korea Tax Centre)
9h30-10h30	Introduction to the MAP process and Article 25: Principles and Theory <ul style="list-style-type: none">• presentation
10h30-11h00	Refreshment break
11h00-12h30	Introduction to the MAP process and Article 25: Principles and Theory (contd.) <ul style="list-style-type: none">• presentation
12h30-13h30	Lunch break (IVY Hall, 19 Floor)
13h30-15h00	BEPS Action 14: Making Dispute Resolution Mechanisms More Effective <ul style="list-style-type: none">• presentation
15h00-15h30	Refreshment break
15h30-17h00	BEPS Action 14: Making Dispute Resolution Mechanisms More Effective (contd.) <ul style="list-style-type: none">• presentation
17h00-19h00	Welcoming dinner (63 Square "Walking on the Cloud")

Day 2 (Tuesday, 31 October 2023)	
9h00 – 10h30	MAP Statistics and Common Issues Note <ul style="list-style-type: none">• presentation
10h30-11h00	Refreshment break
11h00-12h30	Advance Pricing Arrangements: Principles and Theory <ul style="list-style-type: none">• presentation
12h30-13h30	Lunch break (IVY Hall, 19 Floor)
13h30-15h00	Advance Pricing Arrangements: Case Study <ul style="list-style-type: none">• discussion in subgroups
15h00-15h30	Refreshment break

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15h30-17h00	Advance Pricing Arrangements: Case Study (contd.) <ul style="list-style-type: none">• discussion in subgroups• reporting back from discussions
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Day 3 (Wednesday, 1 November 2023)

9h00 – 17h00	Cultural Tour (OECD Korea Tax Centre)
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Day 4 (Thursday, 2 November 2023)

9h00 – 10h30	Steps of the MAP process <ul style="list-style-type: none">• presentation
10h30-11h00	Refreshment break
11h00-12h30	Steps of the MAP process (contd.) <ul style="list-style-type: none">• presentation Steps of the MAP process – Case Study <ul style="list-style-type: none">• discussion in subgroups
12h30-13h30	Lunch break (Schubert Hall, 31 Floor)
13:30-15:00	Steps of the MAP process – Case Study (contd.) <ul style="list-style-type: none">• discussion in subgroups
15:00-15:30	Refreshment break
15:30-17:00	Steps of the MAP process – Case Study (contd.) <ul style="list-style-type: none">• discussion in subgroups

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Day 5 (Friday, 3 November 2023)	
9h00 – 10h30	Steps of the MAP process – Case Study (contd.) <ul style="list-style-type: none">• discussion in subgroups
10h30-11h00	Refreshment break
11h00-12h30	Steps of the MAP process – Case Study (contd.) <ul style="list-style-type: none">• discussion in subgroups• reporting back from discussions
12h30-13h30	Lunch break (Schubert Hall, 31 Floor)
13h30-15h00	Evaluation of the outcome of the case studies
15h00-15h30	Refreshment break
15h30-16h30	What do you take home? <ul style="list-style-type: none">• Take-home messages from the discussions in the subgroups
16h30-17h00	Closing Session (OECD Korea Tax Centre)