

*Tax Certainty Roundtable Meeting of the Centre for Tax Policy & Administration & Business at OECD (BIAC)*

Wednesday April 8, 2026, 9:30 – 18:00 (Paris time)

Room CC12, OECD Conference Centre, 2, rue André Pascal, 75016 Paris

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## Agenda

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09:30 – 09:40

### Item 1. Welcome and agenda

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09:40 – 10:00

### Item 2. Where are we on the tax certainty agenda?

An overview of the work underway across the tax certainty agenda, covering simplification, dispute prevention, and dispute resolution, and how these efforts fit together to reinforce a more effective global tax certainty framework. The session will also take a step back to consider overall progress and highlight what has been achieved since the last Round Table.

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10:00 – 10:45

### Item 3. Plenary Session 1 – Tax administration practices to promote greater tax certainty

Building on discussions at FTA Plenaries in 2024 and 2025, input has been obtained from business, advisers, competent authorities and large business divisions of tax administrations on the administrative and operational tools available to tax administrations to enhance the tax certainty available to MNE groups in their jurisdiction. During this session views will be sought on the importance of these approaches and the particular tools that have been identified as possible good practices.

*[Tax administration toolkit to provide greater certainty to large business to be added in Annex]*

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10:45 – 11:15

### Item 4. Breakout Session 1 – Tax administration practices to promote greater tax certainty

This breakout session brings together competent authorities, business and academia for an open exchange of views on how tax administration practices can promote greater tax certainty, including examples of positive practices from real life experience. Participants will collaborate in diverse groups to discuss and unpack one of the following sets of key questions:

- 1) (for all groups) Are there any tax administration tools or approaches not included in the “toolkit” presented by the Secretariat that should be added? Alternatively, are there any tools or approaches that should be removed?
- 2) For the tools and approaches listed below, what would you consider to be a good practice? Please include any specific positive examples of these good practices used by tax administrations in real life. *It is not essential to provide feedback on every tool or approach.*

#### Groups [1 and 2]

- *[List of tools and approaches to be added]*

#### Groups [3 and 4]

- *[List of tools and approaches to be added]*

#### Groups [5 and 6]

- *[List of tools and approaches to be added]*
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11:15 – 11:45 Break

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11:45 – 12:30

**Item 5. Plenary Session 2 – Measuring the benefits of tax certainty**

As agreed by FTA Commissioners in the 2025 Plenary, this session aims to consider how we can quantify the impact of a stable tax environment on investment, trade, growth, and compliance. Drawing on insights from academic research, alongside practical experiences from business and tax administrations, this session aims to help identifying next steps for work in this area.

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12:30 – 13:00

**Item 6. Breakout Session 2 – Measuring the benefits of tax certainty**

This breakout session brings together cross-sector perspectives on how we can measure the benefits of investing into tax certainty from both a country and business perspective. Leveraging academic insights and practical experience, groups will discuss:

- 1) Would businesses prefer a guaranteed, certain tax result even if it means passing up a potentially lower, but uncertain, tax outcome?
- 2) Do jurisdictions genuinely see better investment, trade, and economic growth when they invest in tax certainty tools?
- 3) If certainty drives voluntary compliance, how should tax administrations balance their budgets between certainty tools and traditional compliance?

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*13:00 – 14:30 Lunch*

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14:30 – 15:00

**Item 7. Presentation of discussion points from Sessions 1 and 2**

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15:00 – 15:45

**Item 8. Plenary Session 3 – Advance certainty for non-transfer pricing cases**

In light of the work ongoing at the FTA MAP Forum and the upcoming call for input for business and the competent authorities launching in early April, this session aims to explore how a practical framework can be established to deliver advance, multi-year solutions for non-transfer pricing issues that frequently lead to disputes.

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15:45 – 16:30

**Item 9. Breakout Session 3 – Advance certainty for non-transfer pricing cases**

This breakout session brings together competent authorities, business and academia for an open exchange of views on the scope of issues that should be covered by an advance certainty mechanism for non-transfer pricing cases and the practical design of such a mechanism, on the basis of the following questions:

- 1) Which specific non-transfer pricing issues would benefit the most from securing advance, multi-year certainty?
- 2) Can pragmatic advance agreements be helpful in respect of complicated, binary determinations, such as the characterisation of income or the existence of a permanent establishment?

- 3) How can we effectively administer such a program and monitor the existence or change of critical factors over time (e.g., conditions that create a PE in the future) without simply re-performing a full audit?

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*16:30 – 16:45 Break*

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16:45 – 17:00

**Item 10. Presentation of discussion points from Session 3**

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17:00 – 17:45

**Item 11. Plenary Session 4 – Further practical improvements to MAP**

Building on the significant achievements of BEPS Action 14 and the best practices agreed in the 2026 MEMAP, this session explores how to further enhance the efficiency and effectiveness of the MAP process, including practical enhancements to MAP arbitration or other alternative mechanisms to supplement MAP. The discussion aims to identify actionable improvements for current practices and pinpoint exactly where future work in dispute resolution should be guided.

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17:45 – 18:00

**Item 12. Where next? Future priorities, action items and closing remarks**

A wrap-up session to confirm action items from the day's discussions, consider future priority areas for the tax certainty work, and conclude with closing remarks.

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**End of the meeting**

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