

**The University of Lausanne and Tax Academy of  
Singapore conference on “The International Tax Disputes  
Day: The Asian and Global Landscape” (22 May 2025)**

**Opening Address (0900 – 0915)**

Opening .....	2
Why We’re Here .....	2
International and Regional Progress .....	4
Singapore’s Commitment.....	4
Conclusion.....	6

## **Opening**

1. Dr Achim Pross, Deputy Director, Centre for Tax Policy and Administration, OECD

Prof. Dr. Robert J. Danon, Head, Tax Policy Centre, University of Lausanne

Mr Dennis Lui, Chief Executive Officer of the Tax Academy

Distinguished guests,

Ladies and Gentlemen,

2. Good morning. I am pleased to welcome you to the "International Tax Disputes Day: The Asian and Global Landscape" conference, jointly organised by The University of Lausanne and the Tax Academy of Singapore.
3. This marks a significant milestone - our first collaboration with the University of Lausanne and I am honoured to open this event.

## **Why We're Here**

4. The theme "International Tax Disputes Day" is deliberately provocative, highlighting tax disputes as a real challenge faced by businesses in global trade. It underscores the importance of tax

certainty in creating a stable and predictable environment for cross-border business so that global economies can grow and thrive. The Singapore Government and IRAS are committed to this priority.

5. In recent months, we have seen how global shifts – rising trade tensions, economic nationalism, and fundamental changes in global tax rules – have made the international landscape very challenging, reshaping global supply chains and business models. For governments, this means balancing the need to generate and mobilise domestic resources with the call for a fairer tax system. For businesses, it means navigating uncertainty and adapting to new realities.
6. Amid volatility and, at times, chaos, a predictable, rules-based international order and tax certainty will be invaluable to businesses. Effective dispute resolution, and even more importantly, dispute prevention, are essential foundations for sustained and dynamic economic development.
7. This tax conference thus presents a great opportunity for us to reflect on the evolving dynamics of the trade environment and the importance of effective dispute prevention and resolution in strengthening global tax cooperation, enhancing certainty for businesses, and supporting sustainable economic development.

## **International and Regional Progress**

8. Globally, initiatives like the OECD / G20 Inclusive Framework and the United Nations' focus on tax dispute prevention and resolution under the UN Framework Convention on International Tax Cooperation further reflects the growing recognition and increasing emphasis on the importance of tax certainty.
9. The OECD Forum on Tax Administration, or "FTA", has also played a key role in advancing this agenda through its Tax Administration Series, which highlight practices of jurisdictions and promote ongoing improvements in administrative and cooperative approaches to dispute resolution. In Asia, the Study Group on Asia-Pacific Tax Administration and Research, or "SGATAR" has also identified dispute prevention and resolution as a focus area.

## **Singapore's Commitment**

10. For Singapore, global trade and business is existential for our survival. We have built up a strong network of tax treaties and adopted mandatory binding arbitration under the BEPS Multilateral Instrument. Notably, Singapore has fully complied with all four key areas of an effective dispute resolution mechanism under the BEPS Action 14 Minimum Standard for the Mutual Agreement Procedure,

or “MAP”, which is supported by peer reviews to promote accountability and consistent implementation.

11. Dispute prevention remains a key pillar of Singapore’s approach to tax certainty. This is primarily achieved via Advance Pricing Arrangements, or “APAs”, which enables businesses to obtain upfront certainty on transfer pricing issues. Our commitment towards tax certainty has been recognised at the OECD Tax Certainty Day 2024, where we came in as the first runner-up for the inaugural APA Award for Focus on Dispute Prevention.
12. Singapore has also participated in the International Compliance Assurance Programme, or “ICAP”. This multilateral initiative brings together tax administrations and multinational groups to assess and provide assurance on tax risks associated with cross-border activities.
13. We also contribute actively to global and regional forums such as the “FTA” and “SGATAR”. Singapore was also part of the Steering Group of the Inclusive Framework and has been part of the Steering Group of the Global Forum on Transparency and Exchange of Information for Tax Purposes. More recently, Singapore is represented at the Bureau of the Intergovernmental Negotiating

Committee on the UN Framework Convention on International Tax Cooperation.

14. On the domestic front, we engage closely with the business community to gather feedback, understand their challenges, and ensure our tax system remains clear, consistent and relevant.
15. We regularly publish detailed tax guidance and conduct public consultations to provide clarity on tax rules and policies. Our engagement platforms include regular dialogue sessions with tax practitioners and the business community. These sessions enable IRAS to gain valuable insights into industry perspectives, ensuring that our tax policies and rules remain practical, relevant and responsive to the evolving needs of businesses.
16. For large businesses, we offer the Enhanced Taxpayer Relationship programme. This enables early and open dialogue on the tax implications of significant business decisions, providing certainty and helping taxpayers navigate complex tax matters.

## **Conclusion**

17. The international tax landscape will keep evolving and so will we. IRAS is committed to refining our approach, deepening our

partnerships, and supporting a fair and stable global tax environment.

18. I look forward to the insightful discussions ahead and trust that this conference will spark valuable ideas and connections for all.

19. Thank you.