

**Заседание Координационного Совета Института
права БРИКС и Экспертной группы**

**Кризис права ВТО и дополнительные
правовые механизмы обеспечения
устойчивого экономического развития и
эффективного разрешения споров в
современном мире**

Паскуале Пистоне, IBFD Academic Chairman

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Outline

- 1. A two-tier system for the settlement of tax disputes**
- 2. A multilateral protocol: how can difficulties among BRICS countries be overcome through a multilateral protocol**

1. A two-tier system for settling cross-border disputes

- ▶ *Preliminary phase: person(s) involved in cross-border disputes raise the issue before authorities of their state of residence/nationality*
- ▶ *Phase 1 - Joint administrative procedures involving public authorities (bilateral, or multilateral) with timeframe for achieving solution to existing cross-border disputes*
- ▶ *Phase 2 – Arbitration procedure with the involvement of person(s) and States*
 - ▶ *Regulate the relation with domestic procedures in either State*
 - ▶ *Involve arbitrators that are not related to States and have manifest technical capacity to settle the dispute*
 - ▶ *Issuing of arbitration award*
 - ▶ *Implementation of arbitration award*

2. Possible issues to solve and solutions

- ▶ **Theory of natural judge**
- ▶ **Reluctance of several States to arbitrators, connected with risk of losing full control of dispute and of incompatibility with the rule of law**
- ▶ **Importance of promoting a forum for arbitration within BRICS countries, which can be used for settling cross-border disputes also with developing countries**
- ▶ **BRICS legal forum could promote the establishment of an ad hoc expert group with the task of outlining a multilateral BRICS protocol to settle cross-border disputes**



Thank you!

p.pistone@ibfd.org