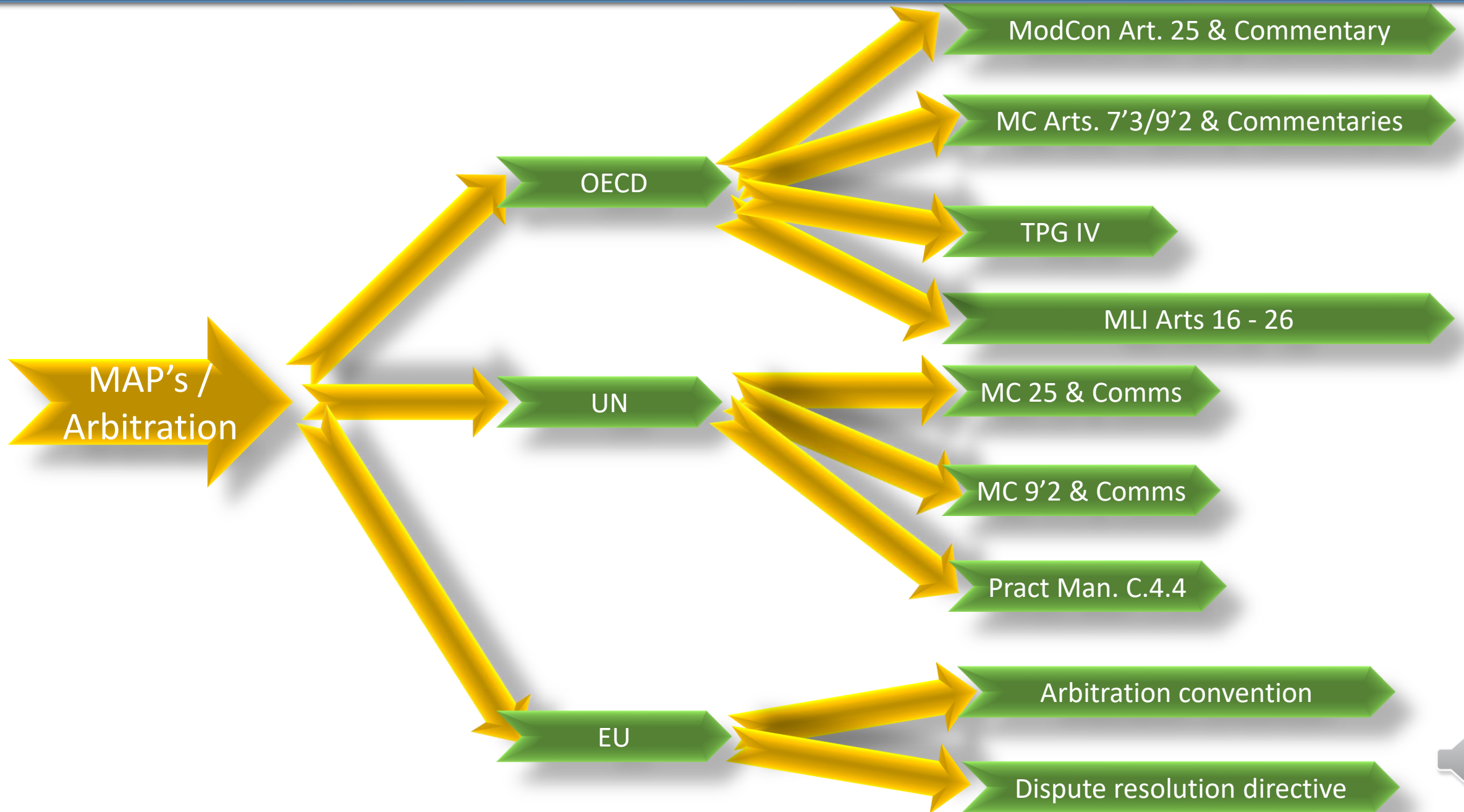


III.F Dispute resolution



III.F Dispute resolution

1. Taxpayer name, address, and taxpayer identification number.
2. Related counter-party name, address and taxpayer identification number.
3. Name of foreign tax administration involved and name of tax office making the adjustment.
4. Tax treaty article(s) that is not being correctly applied and taxpayer's interpretation of the article.
5. Taxation years involved.
6. Relationship, situation, or structure of the transactions, issues, or related parties involved.
7. Summary of facts & analysis of MAP issues, including issues raised by tax administrations and related amounts.
8. Relevant TP documentation.
9. Copy of other relevant competent authority requests, associated documents and correspondence.
10. Indication if taxpayer made a prior MAP request to contracting state on the same or related issue.
11. A schedule of the time limitations in each jurisdiction for the years for which relief is sought.
12. A statement indicating if the taxpayer filed a notice of objection, or similar document in either jurisdiction.
13. A statement indicating if the request involves issues considered by either tax authority as part of an APA.
14. Signed consent for a person to act as an authorized representative in making the request.
15. Other facts that the taxpayer may consider relevant.
16. A copy of any settlement with the other jurisdiction which may affect the MAP.
17. Taxpayer's views on any possible bases to resolve the issues.



III.F Dispute resolution

From OECD 2007 MEMAP

Stage	Action	Illustrative Target Time Frame
First	Initiation of MAP by taxpayer: submission of MAP request	Time-limit provided for by the treaty (OECD Model Tax Convention: 3 years from notification of action giving rise to taxation not in accordance with the convention).
	Confirmation of the receipt of MAP request to the taxpayer and advising the other competent authority (CA) of the request. In transfer pricing cases, the taxpayer or associated enterprise in the other country is also encouraged to contact the CA in the other country and to promptly and simultaneously provide all supporting materials. Preliminary review of case by CA that received request. Possible requests for additional information to taxpayer.	Within a month after initiation by taxpayer of MAP.
	Determination of eligibility for MAP by CA that received the request. Notification to taxpayer by that CA if the case is accepted or rejected. (If accepted) Proposal to the other CA to start MAP discussions: issuance of opening letter to the other CA.	Within a month after the necessary information is provided to the CA that received the request.
	Confirmation by the other CA of receipt of MAP request, preliminary screening for completeness of request and notification of decision to accept or reject request.	Within a month after the receipt of the opening letter from the CA that received the request.

Second	Analysis & Evaluation by the CA of the country that initiated the adjustment. Initiation of MAP consultations with other CA (if the CA of the country that initiated the adjustment is unable at this point to arrive at a satisfactory solution – i.e. provide unilateral relief): Issuance of position paper by the CA of the country that initiated the adjustment.	Ideally within 4 months, but no later than 6 months after agreement between CAs to enter into MAP consultations.
	Review of case by the other CA (the CA being asked to provide relief), preliminary screening for completeness of position paper and notification of missing information and determination whether it can provide unilateral relief to taxpayer. Response to the position paper by other CA. Negotiation between the CAs. ²	Within 6 months of receiving the position paper. 6 months
Third	Mutual Agreement between the CAs: document the CA agreement in the form of memorandum of understanding.	Within 24 months of the acceptance date of a MAP request.
	Taxpayer's (and other interested parties ¹²) approval of mutual agreement.	To be submitted immediately after conclusion of mutual agreement. 1 month deadline to respond.
	Confirmation of mutual agreement with terms and conditions: exchange of closing letters.	As soon as possible after acceptance of mutual agreement by taxpayer (and possibly other parties).
	Implementation of mutual agreement.	No later than 3 months after exchange of closing letters.

