OECD invites taxpayer input on peer reviews of Dispute Resolution under BEPS Action 14

Executive summary

The Organisation for Economic Co-operation and Development (OECD) launched a peer review and monitoring process under Action 14 (Dispute Resolution) of the Base Erosion and Profit Shifting (BEPS) Action Plan in December 2016. Under the peer review process, the OECD announced on 30 January 2017 that it is now gathering input on the implementation of the Action 14 minimum standard in Austria, France, Germany, Italy, Liechtenstein, Luxembourg and Sweden, and invites taxpayers to submit their input related to their experiences in these jurisdictions, via an electronic questionnaire, by 27 February 2017. Business taxpayers are recommended to take this opportunity to submit their views.

Detailed discussion

Background

The BEPS project recognizes that uncertainty and the chance of unrelieved double taxation may hinder foreign investment and economic growth and the BEPS project, therefore, also contains a number of measures aimed at improving the system of international dispute resolution.
In particular, Action 14 of the BEPS Action Plan contains a Mutual Agreement Procedure (MAP) peer review and monitoring process. This process was launched in December 2016 and the first peer reviews of Belgium, Canada, the Netherlands, Switzerland, the United Kingdom and the United States are now well underway.

The peer review process is conducted in two stages. Under Stage 1, implementation of the Action 14 minimum standard is evaluated for Inclusive Framework members. Stage 2 focuses on monitoring the follow-up of the recommendations resulting from the Stage 1 report.

The OECD is now gathering input for the Stage 1 peer reviews of Austria, France, Germany, Italy, Liechtenstein, Luxembourg and Sweden, and invites taxpayers to submit input on:

- Specific issues relating to access to MAP
- Clarity and availability of MAP guidance
- Timely implementation of MAP agreements

For that purpose, the OECD has released a specific questionnaire for taxpayers to download, complete and submit to the OECD no later than 27 February 2017.

Questionnaire focus areas

The questionnaire, with four to six pages for data capture, is made up of four key sections:

- Part I: Collects general and demographic data
- Part II: Collects data related to instances where access to MAP was not granted, despite being requested
- Part III: Collects data related to clarity and availability of MAP guidance
- Part IV: Collects data related to the implementation of MAP agreements

Taxpayers (whether an individual business or part of a wider business organization) are asked to fill one questionnaire per jurisdiction covered.

Implications

The survey is an important opportunity for business taxpayers to provide input to the OECD’s future workplan on MAP. As taxpayers are the main users of the dispute resolution mechanisms, this input is key for the review process. Companies are encouraged to complete the survey as the results will help inform the direction of the work.

Endnotes

1. [http://newsletter.oecd.org/c/1yzaeK5X3UXLCOOnNASZhe](http://newsletter.oecd.org/c/1yzaeK5X3UXLCOOnNASZhe).
2. Complete documents, in Word format, should be emailed to fta.map@oecd.org.
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