



# BMR Legal

**TAX DISPUTES UNDER DOMESTIC AND INTERNATIONAL  
LAWS INVOLVING MAP AND/OR MULTILATERAL  
INSTRUMENTS UNDER BEPS (ACTIONS 14 AND 15)**

***International Taxation Conference – 2016  
December 3, 2016***

## Where are we today?

- Tax uncertainty adds to existing political and economic global uncertainty?
- Expectations exists that BEPS can lead to increase in cross border tax disputes
- Effectiveness of the current MAP process to deal with increasing cross border disputes

## Response of international community

- The OECD: improvements to the MAP process and Arbitration, including the MLI
- The UN : launching work on the avoidance and resolution of disputes
- The EU : moving from a Convention to a Directive

## Ways to minimize cross border disputes

- Administrative measures
- Execution of APAs (particularly bilateral) and rulings
- Safe harbor rules

## Indian context

- MAP policy – stand on arbitration and AP-14 minimum standards
- Position on peer review – Taxpayer engagement
- BIT experience – Vodafone, Cairn litigations
- Key administrative challenges
- Effectiveness of safe harbor and interplay

# MAP Resolution

- How can developing countries gain more experience with MAP
  - Few Non-OECD countries haven't had many MAPs: why?
  - Exploring new options to resolve tax disputes (eg mediation and use of expert opinions)
  - Need for a new institutional framework for dispute resolution
- Developing countries dispute resolution under MAP and mistrust with arbitration as a solution
- Arbitration issues : Cost, enforcement, etc

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