



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Business perspectives on Dispute Resolution



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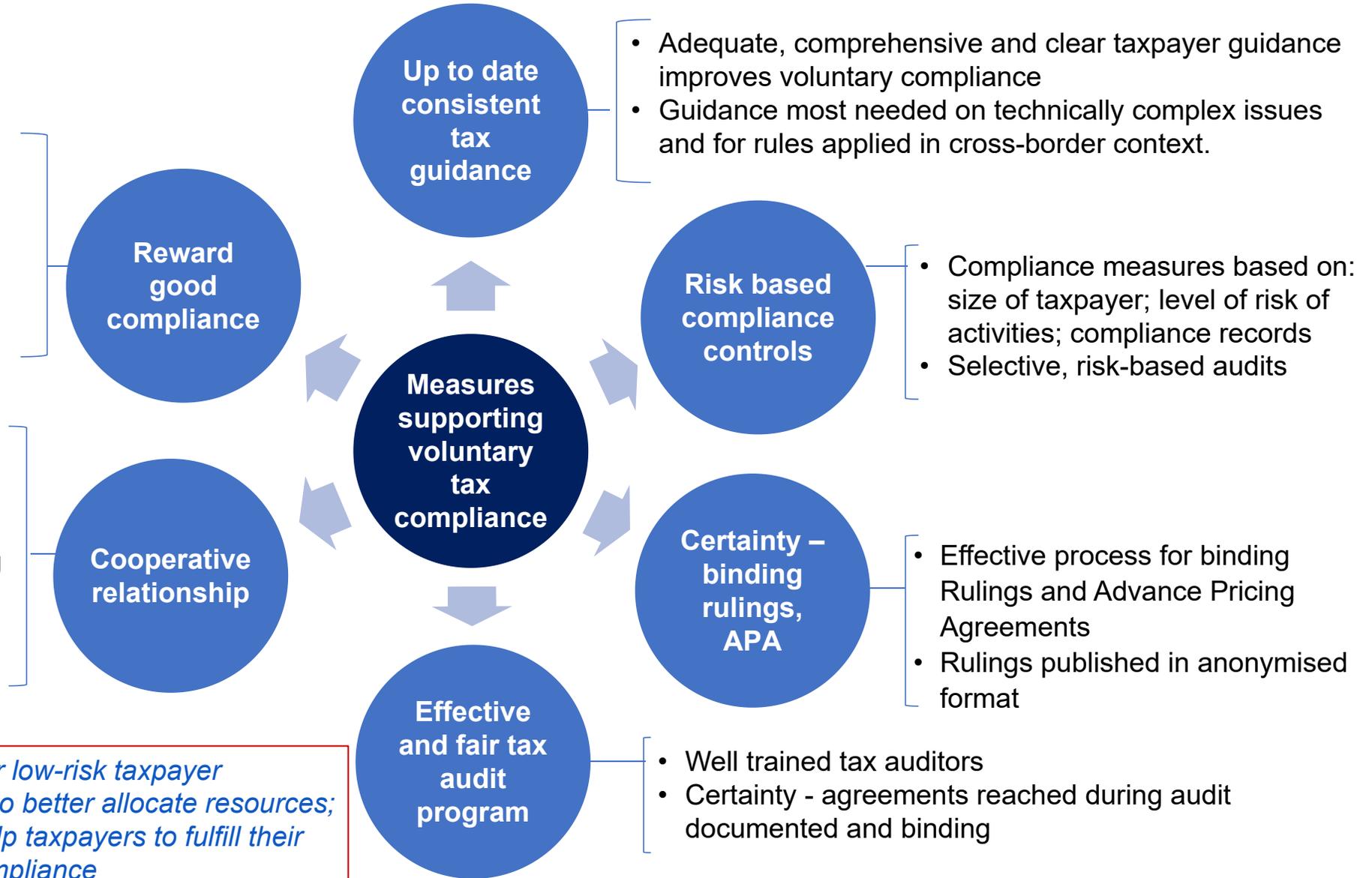
- Compliant taxpayers do seek to avoid double taxation
- Tax certainty is a key element of countries' and territories' attractiveness to investors as it gives a stable tax environment in which businesses can develop and compete
- In the Digital Era, businesses do evolve and change quicker than ever before
- Tax certainty should be given (as much as possible) in “real time”
- Dispute resolution instruments - like MAP - are very important, but may take too long to resolve international disputes : would time-bounded MAP be a potential solution?
- Develop instruments to prevent disputes might help encouraging voluntary compliance and mitigate the number of international disputes to be resolved



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- Speedy refunds
- Prioritised access to rulings/APAs
- Less / more targeted audits / “proactive”/system audits
- No penalties/interest for voluntary disclosures

- Enhanced cooperation programs with largest taxpayers
- “One window” system – tax official empowered to take binding decisions / positions
- “Real-time” compliance management



Dispute prevention is an incentive for low-risk taxpayer behavior and allows Tax Authorities to better allocate resources; Tax Administration measures can help taxpayers to fulfill their tax obligations through voluntary compliance



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THANKS

