1356454 456465454 56465465465 4654654654

> 1356454 456465454 56465465465 4654654654

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

0000 0 0 0 0000 0 0000 0 0 00 0 000

Raising Tax Certainty Virtual Seminar

12 December 2023





BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax certainty and dispute prevention or resolution

Prof. Guglielmo Maisto Founding Partner Maisto e Associati



CONTENTS

01 / Advance tax rulings

02 / Improving treaty CA procedures

03 / Mirror domestic dispute resolution rules





Framework of advance tax rulings procedures

Scope: (i) interpretation of unclear statutory provisions, (ii) eligibility for specific tax regimes, (iii) application of anti-avoidance rules

Filing of the request

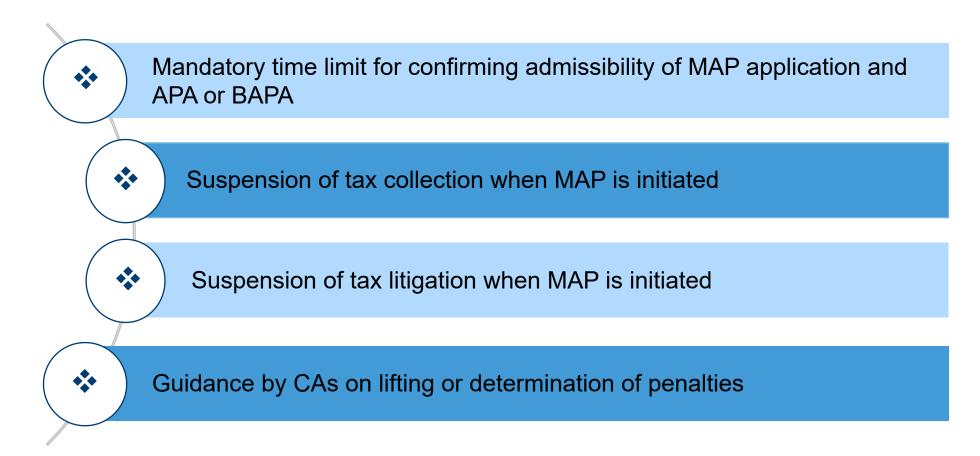
Prior to filing the tax return affected by the ruling application

Tax ruling outcome

Mandatory deadline for the reply. Deemed positive reply in the absence of a timely response



Improving treaty Competent Authorities' procedures





Mirror domestic dispute resolution rules for Pillar 2 or non-treaty situations

Reflecting Article 25 OECD Model Convention

Subject to reciprocity

Put it in motion upon taxpayer's request in each jurisdiction

Implemented regardless of time limits

See the submission by Prof. Dr. Robert J. Danon, Prof. Dr. Daniel Gutmann, Prof. Guglielmo Maisto and Prof. Dr. Adolfo Martín Jiménez to the 2023 OECD Public Consultation on compliance and tax certainty aspects of the global minimum tax



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



