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TAPP Cases Sharing

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Part 01

Unilateral APA

Unilateral APA

- ❑ Bilateral and multilateral APAs are often too complex or resource-intensive for smaller or developing jurisdictions.
- ❑ Including unilateral APAs (UAPA) provides an accessible, low-cost entry point to tax certainty, as also highlighted by the ongoing UN Tax Committee's work on this tool.
- ❑ Furthermore, it balances benefits for both sides:
 - ✓ it reduces subsequent enforcement burdens on tax administrations' audit resources
 - ✓ while providing them with proactive visibility into more complex, rapidly changing business environments like the digital economy.



Unilateral APA

- ❑ For taxpayers, a UAPA offers timely guidance on compliant behaviors in new scenarios.
- ❑ For tax administrations, it provides a proactive mechanism to gather early business insights and understand emerging business complexities.
- ❑ It establishes an easily accessible, transparent, collaborative framework that fosters a modern and trusted compliance partnership between local tax authorities and taxpayers.





Part 02

The Priority Lane

The "Priority Lane"

The Concept

- ❑ Better synergy between the various tax certainty tools would help to optimize resource allocation
 - Instead of viewing tax certainty tools in silos, establish an integrated "ecosystem" concept
 - It rewards pre-verified, transparent taxpayers by fast-tracking them through subsequent processes, saving valuable administrative time for tax authorities



The "Priority Lane"

- ❑ Maximizing the efficiency of tax certainty instruments involves promoting operational synergies across different certainty tools within an integrated framework.
- ❑ For instance, where a taxpayer participates in a recognized Co-operative Compliance Program (CCP), tax administrations may consider providing streamlined access, expedited timelines for advance rulings, and simplified ongoing compliance monitoring when processing an Advance Pricing Agreement (APA).
- ❑ Relying on the data transparency and compliance verification already established through the CCP helps eliminate redundant review steps, optimizes the allocation of tax administration resources, and enhances overall tax predictability for cross-border investments.





Part 03

Case Handler Continuity and Handover Protocols

Case Handler Continuity and Handover Protocols

- ❑ Case handler rotation is a notorious and real-world issue that can dramatically protract tax audits and APA timelines, leading to administrative inefficiency
- ❑ Maintaining operational continuity within compliance and audit teams can be seen as best practice during long-term administrative procedures, such as APAs, rulings, or comprehensive audits.
- ❑ Because frequent changes in case ownership can delay case resolution and affect administrative consistency, tax administrations may implement structured transition protocols when a change in personnel is mandatory.
- ❑ These protocols typically involve notifying the taxpayer in advance and arranging a joint handover meeting with the outgoing and incoming officials.
- ❑ This approach ensures a seamless transfer of case background, preserves administrative efficiency, and sustains mutual trust throughout the process.





THANKS