



BRITACOM Events

JUNE 2026



A few remarks on dispute resolution

Prof. dr. Stef van Weeghel

Mutual Agreement Procedure

From TAPP (V2.0):

- Ensure the correct and effective application of tax treaties
- Effectively avoid double taxation
- Eliminate disagreements between contracting parties regarding the interpretation or application of tax treaties



BRITACOM Events

Ensure the correct and effective application of tax treaties

Art. 25(1) OECD MC:

Where a person considers that the actions of one or both of the Contracting States result or will result for him in [taxation not in accordance with the provisions of this Convention](#), he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of either Contracting State.

- The MAP should not be a battle ground for Competent Authorities
- MAP outcomes should be in accordance with the provisions of the Convention
- Tax Authorities should welcome the MAP, not try to prevent it
- Publish MAP outcomes anonymized?

Effectively avoid double taxation

- Transfer pricing
- Other tax treaty issues

How to expedite MAP?

Create a BRITACOM standing panel that may advise the Competent Authorities?

Eliminate disagreements regarding the interpretation or application of tax treaties

Art. 25(3) OECD MC:

The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

Constitutional limits to what the Competent Authorities can agree on!

Art. 3(2) OECD MC:

As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires [or the competent authorities agree to a different meaning pursuant to the provisions of Article 25](#), have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Arbitration?

- As a last resort?
- Lack of procedure
- Lack of transparency
- BRITACOM standing arbitration panel
- Rule of law vs. sovereignty



Thank you.