

Canada

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Items	Contents
Competent Authority	<p><u>Double taxation cases and exchange of information:</u> <i>Ms. Patricia Spice</i> Director, Competent Authority Services Division Canada Revenue Agency 5th Floor Canada Building 344 Slater Street Ottawa, Ontario K1A 0L5 CANADA Tel: 1 (613) 941 7812 Fax: 1 (613) 990 7370</p> <p><u>Treaty interpretation and other treaty issues</u> <i>Mr. Richard Montroy</i> Director General, Legislative Policy Directorate Canada Revenue Agency 22nd Floor, Tower A 320 Queen Street Ottawa, Ontario, K1A 0L5 CANADA Telephone: 1(613) 957-2061 FAX: 1(613) 954-0896</p>
Organization	<p>MAP and APAs - <u>Administrative matters:</u> Competent Authority Services Division, Canada Revenue Agency - <u>Policy related to MAP and treaty negotiation:</u> Legislative Policy Directorate, Canada Revenue Agency</p>
Scope of MAP & MAP APA	<p>- Relief of double taxation (specific cases): Competent Authority Services Division - Application or interpretation of particular tax treaty: Legislative Policy Directorate</p>
Domestic guidelines & administrative arrangements	<p>MAP procedures: IC (Information Circular) 71- 17R5 http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5 APA procedures: IC 94-4R http://www.cra-arc.gc.ca/E/pub/tp/ic94-4r APA procedures for Small Business: IC 94-4R(SR) http://www.cra-arc.gc.ca/E/pub/tp/ic94-4r MAP Operational Guidance for PATA member countries http://www.cra-arc.gc.ca/tax/nonresidents/comp/map-e.html APA Operational Guidance for PATA member countries http://www.cra-arc.gc.ca/tax/nonresidents/comp/bapa-e.html TP Guidance: IC 87-2R http://www.cra-arc.gc.ca/E/pub/tp/ic87-2r/</p>
Time for filing	<p>MAP: Depends on the specific treaty and/or domestic time limitations (IC 71-17R5) APA: Pre-filing meeting to be held within 180 days after the end of the first taxation year to be covered by APA. (IC 94-4R, paragraph 17)</p>
Form of request	<p>MAP: No specific form APA: No specific form</p>

Documentation requirement	<p>MAP - Required information is provided in paragraph 19 of IC 71-17R5.</p> <p>APA - Guidance is provided in Appendix IV of IC 94-4R</p>
User fees	<p>MAP: None</p> <p>APA: Travel-related expenses (such as air fare and lodging) necessary to conduct site visits and negotiate with other competent authorities. If an independent expert is necessary, fees for this person will usually be borne by the requestor.</p>
Tax collection / penalty / interest	<ul style="list-style-type: none"> • Collection: There are no specific provisions under our conventions related to collection when a case is being considered under the MAP. Canada Revenue Agency may consider security in lieu of payment for taxes owed by corporations when the corporation seeks competent authority assistance. A reduction in the amount of security is possible when a corporation also files a protective appeal and then puts the appeal on hold while pursuing the MAP process. Taxpayers requesting consideration on collection matters should contact the Revenue Collections Branch. (See paragraphs 46-49 of IC 71-17R5). • Interest or penalty: Competent authority does not have the authority under our conventions to waive interest or penalties resulting from reassessment. However domestically, under certain conditions (see paragraph 52 of IC 71-17R5), consideration will be given to waiving or cancelling a portion of the interest that accrues during the period of time that a request remains within the competent authority's control.
Other dispute resolution mechanisms	<ul style="list-style-type: none"> • Arbitration provision with the Netherlands • Arbitration provision in many of other treaties negotiated since 1995: require exchange of notes to be activated (none have been activated to date).
Government Website	<p>http://www.cra-arc.gc.ca</p>