

**Inclusive Framework on BEPS: Action 14
Making Dispute Resolution More Effective
MAP Peer Review Report**

BEST PRACTICES
Sweden



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Abbreviations and Acronyms

APA	Advance Pricing Arrangement
EU	European Union
FTA	Forum on Tax Administration
MAP	Mutual Agreement Procedure
OECD	Organisation for Economic Co-operation and Development

Introduction

The final report on BEPS Action 14: « Making Dispute Resolution Mechanisms More Effective », identified a number of best practices related to the three general objectives of the Action 14 Minimum Standard.

Paragraph 9 of the Terms of Reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective¹ stipulates that:

The best practices are not part of the Action 14 minimum standard and whether or not a jurisdiction has implemented the best practices will not be peer reviewed or monitored, nor will it effect the assessment of the assessed jurisdiction. Jurisdictions are free, however, to identify best practices they have adopted.

Sweden has provided information and requested feedback by peers on how it has adopted best practices. In that regard, the FTA MAP Forum agreed on an optional best practices feedback form that peers have used to provide feedback on Sweden's adoption of the best practices.

This document contains a general overview of the adoption of best practices and comments by peers on the adoption of these best practices.

¹ Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective (www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf).

Part A

Preventing Disputes

[BP.1] Implement bilateral APA programmes

Jurisdictions should implement bilateral APA programmes.

1. APAs concluded bilaterally between competent authorities provide an increased level of certainty in both jurisdictions, lessen the likelihood of double taxation and may proactively prevent transfer pricing disputes.

2. In 2009, Sweden introduced a special law regarding APAs. This law came into force on 1 January 2010 and allows the Swedish tax administration to enter into bilateral and multilateral APAs.² Section 8 of this law stipulates that taxpayers, which are or may become taxable under the Swedish income tax act (1999:1229) and insofar a tax treaty applies, may submit a request for an APA.³ Pursuant to section 13, a decision containing an APA can only be issued to taxpayers if: (i) prior thereto an agreement has been reached with the other jurisdiction concerned, as specified in the request for an APA, insofar as there is a tax treaty with that particular jurisdiction and (ii) the APA is in accordance with the request for such APA, or has been accepted by the requesting taxpayer.⁴ The law further describe how the process of obtaining an APA is conducted, the content of an APA and the binding effect of such agreement. The Swedish tax administration is thereby assigned competence for handling APA requests. There are in Sweden no specific timelines for filing an APA request.

3. The website of the Swedish tax administration containing information on APAs mentions that APAs are not issued for minor transactions or simple/straightforward issues, as also follows from section 12 of the law on APAs mentioned above. Sweden thereby charges fees to taxpayers when submitting a bilateral APAs request. These fees amount to SEK 150,000 for a new request, SEK 125,000 for a renewal of an existing APA with

² Available at: <http://www4.skatteverket.se/rattsligvagledning/321837.html>. (Accessed on 27 August 2017).

³ The website of the Swedish tax administration that contains information on APAs also mentions this requirement and further specifies which taxpayers can request for APAs. Available at: <http://www4.skatteverket.se/rattsligvagledning/edition/2016.5/339233.html?q=priss%C3%A4ttnin gsbesked%20..> (Accessed on 27 August 2017).

⁴ The website of the Swedish tax administration that contains information on APAs further mentions that it is required that the applicable tax treaty includes a provision on the exchange of information. Available at: <http://www4.skatteverket.se/rattsligvagledning/edition/2016.5/339233.html?q=priss%C3%A4ttningsbesked%20..> (Accessed on 27 August 2017).

changes and SEK 100,000 for a renewal of an existing APA with no changes.⁵ All fees are due per jurisdiction the APA relates to.

4. Sweden publishes statistics on APAs in relation to EU and non-EU Member States on the website of the EU Joint Transfer Pricing Forum⁶ (in English) and for the years 2013-2015 on the website of the Swedish tax administration (in Swedish).⁷

5. Several peers provided input on Sweden's bilateral APA program, although most input relates to granting roll-back of bilateral APAs by Sweden. Two peers in particular provided input to the bilateral APA program of Sweden. The first peer noted that it has a cooperative and productive APA relationship with Sweden and that it values this relationship. In practice this peer held one meeting with the Swedish competent authority, which was in this peer's view conducted in a cooperative manner. The other peer noted that it is aware that Sweden has implemented a bilateral APA programme and that it has a positive experience with the Swedish competent authority in pursuing a multilateral APA. This peer also addressed that it would like to discuss possible opportunities for pursuing additional multilateral APAs, as both the tax administrations and taxpayers can significantly benefit from such agreements.

[BP.2] Publish mutual agreements of a general nature

Jurisdictions should have appropriate procedures in place to publish agreements reached by competent authorities on difficulties or doubts arising as to the interpretation or application of their tax treaties in appropriate cases.

6. Agreements reached by competent authorities to resolve difficulties or doubts arising as to the interpretation or application of their tax treaties in relation to issues of a general nature which concern, or may concern, a category of taxpayers, reflect the competent authorities' mutual understanding of the meaning of the convention and its terms. As such agreements provide information that might be useful to prevent difficulties or doubts in the interpretation or application of tax treaty provisions, publication of these agreements is valuable.

7. Sweden reported that competent authority agreements, which resolve difficulties or doubts as to the interpretation or application of its tax treaties in relation to issues that are of a general nature and that concern, or may concern, a category of taxpayers, are implemented by law and as such published. Such agreement is included in the law concerning each individual tax treaty the agreement concerns. Such laws are publically available at:

<http://www4.skatteverket.se/rattsligvagledning/15311.html>.

⁵ Section 24 of the law on APAs, however, grants the Swedish tax administration the right to decide on an exemption from all or part of the fee in individual cases provided that there is a special reason for it.

⁶ Available at: https://ec.europa.eu/taxation_customs/sites/taxation/files/jtpf0152016enapastatistics.pdf. These statistics are up to 2015. (Accessed on 27 August 2017).

⁷ Available at: <http://www.skatteverket.se/download/18.3810a01c150939e893f2ae97/1455890256090/arsredovisning-skatteverket-2015-skv165-utgava24.pdf>. See page 88 of the document the link refers to. (Accessed on 27 August 2017).

8. Peers did not provide input relating to this particular best practice.

[BP.3] Provide guidance on APAs

Jurisdictions' published MAP guidance should provide guidance on APAs.

9. Guidance on a jurisdiction's APA programme facilitates the use of that programme and creates awareness for taxpayers on how the APA process functions. As APAs may also prevent future disputes from arising, including information on APAs in a jurisdiction's MAP guidance is relevant.

10. As mentioned under element BP.1, Sweden has implemented a bilateral APA programme by means of a specific law on APAs. It contains the process for submitting an APA request, the information taxpayers should include in such request, the content of an APA, the basis for the pricing of transactions and the assumptions, terms and conditions underlying the agreement. It further deals with the term of an APA, the binding effect of the agreement and finally information on the process of notification of changes, amendment and revocation of the APA. Further details on the procedure can be found in Regulation (2009:1295) to the law.

11. The website of the Swedish tax administration also includes information on APAs. This concerns information on which government authority is competent for handling APA requests, what an APA is, what the requirements are for obtaining an APA, by whom they can be requested, a detailed list of information to be included in an APA request, costs for obtaining an APA and the binding effect of APAs once entered into. The relevant website is available at:

<http://www4.skatteverket.se/rattsligvagledning/edition/2016.5/339233.html?q=priss%C3%A4ttningsbesked%20>

12. The website of the Swedish tax administration containing information on MAP includes a link to the website listed above concerning APAs.
13. Peers did not provide input relating to this particular best practice.

[BP.4] Develop “global awareness” of the audit/examination functions

Jurisdictions should have appropriate procedures in place to publish agreements reached by competent authorities on difficulties or doubts arising as to the interpretation or application of their tax treaties in appropriate cases.

14. Making audit/examination function of tax administrations that are involved in international matters aware of: (i) the potential for creating double taxation, (ii) the impact of a proposed adjustment on the tax base of one or more jurisdictions and (iii) the process and principles by which competing juridical claims are reconciled by competent authorities, may be useful to prevent disputes from arising. Using the Global Awareness Training Module developed by the Forum on Tax Administration (FTA) can be helpful in this respect.

15. Sweden responded that its tax administration has a comprehensive education programme in place for tax auditors of the Swedish tax administration. With respect to attribution/allocation cases, issues are managed in the Swedish tax administration in a coordinated effort on an operational level. There are working meetings and workshops,

which aim at conveying knowledge among personnel in the Swedish tax administration and during which substantive issues are discussed.

16. One peer provided input in relation to this best practice. It considers Sweden as a committed partner within the FTA MAP Forum and the FTA Large Business Programme, as also being committed to create awareness on the principles of the Global Awareness Training Module at the level of its audit/examination and the competent authority function. In addition, this peer indicated that it would welcome discussing with the Swedish competent authority issues of joint concern both at the level of the audit/examination and the competent authority function.

Part B

Availability and access to MAP

[BP.5] Implement appropriate administrative measures to facilitate recourse to MAP

Jurisdictions should implement appropriate administrative measures to facilitate recourse to the MAP to resolve treaty-related disputes, recognising the general principle that the choice of remedies should remain with the taxpayer.

17. Under Article 25(1) of the OECD Model Tax Convention, the mutual agreement procedure is a dispute settlement procedure in annex to domestic available remedies and not a substitute for such remedies. Reference is made to inter alia paragraph 7 of the Commentary to Article 25 of the OECD Model Tax Convention, which specifies that the right to submit a MAP request is available to taxpayers *without depriving them of the ordinary legal remedies available*. Facilitating recourse to the MAP through appropriate administrative measures, under the general principle that the choice of remedies remains with taxpayers, enables them to effectively resort to such dispute settlement procedure.

18. No fees are charged to taxpayers when submitting a MAP request in Sweden. Taxpayers are allowed to request for MAP assistance even in cases where the taxpayer has also sought to resolve the dispute via domestically available judicial and administrative remedies. Furthermore, taxpayers are also allowed to request MAP assistance if the dispute under review has already been decided via these domestic remedies. In that regard, the Swedish competent authority is under its domestic law not legally bound by decisions from its domestic courts and there are no policy or administrative constraints for the competent authority to deviate from a court decision in a MAP agreement.

19. On the website of the Swedish tax administration that contains information on MAP it is mentioned that the period for filing of a MAP request under tax treaties also applies when taxpayers lodged an appeal to the tax assessment that includes the adjustment that is subject of MAP. This website, however, does not include further information in relation to the interaction between MAP and domestic available remedies.

20. Article 7(3) of the EU Arbitration Convention allows EU Member States not to apply the arbitration procedure as a supplement to the mutual agreement procedure, if pursuant to their domestic legislation, they are not allowed to derogate from decisions of their judicial bodies. The provision shall, however, not apply if the taxpayer resident in that particular Member State has allowed the time provided to lodge an appeal to expire, or it has withdrawn any such appeal before a decision has been delivered. Sweden has not made a declaration in the Unilateral Declarations to the EU Arbitration Convention that it will apply Article 7(3).⁸

⁸ See <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:41990A0436:en:HTML>. (Accessed on 27 August 2017).

21. Two peers provided input in relation to this best practice. One peer noted that it had a MAP case with Sweden where the taxpayer also opted to have the case reviewed by domestic courts in Sweden. It appreciated the fact that the Swedish competent authority proposed to proceed with the domestic remedy first, as this allowed them to go further back in time to refund Swedish withholding taxes, which benefitted the taxpayer. The other peer noted that with respect to attribution/allocation cases Sweden is not willing to negotiate a MAP case if there is a domestic court case pending in Sweden, as it puts the discussions in MAP on hold until the court has decided on the case.

[BP.6] Provide access to MAP for bona fide taxpayer-initiated foreign adjustments

Jurisdictions' published MAP guidance should provide that taxpayers will be allowed access to the MAP so that the competent authorities may resolve through consultation the double taxation that can arise in the case of bona fide taxpayer-initiated foreign adjustments.

22. A taxpayer-initiated foreign adjustment is considered bona fide where it reflects the good faith effort of the taxpayer to report correctly, timely and properly the adjusted taxable income from a controlled transaction or the profits attributable to a permanent establishment with a view to reflect an arm's length result, and where the taxpayer has otherwise timely and properly fulfilled all of its obligations related to such taxable income or profits under the laws of the treaty partners. As such taxpayer-initiated foreign adjustments may lead to cases of double taxation, it is relevant that there is access to the MAP for resolving these cases. Furthermore, specifying whether there is access to the MAP for these adjustments in a jurisdiction's MAP guidance provides additional clarity.

23. Sweden reported it grants access to MAP in cases where double taxation results from bona fide taxpayer-initiated foreign adjustments. The website of the Swedish tax administration containing information on MAP, however, does not provide guidance relating to this subject.

24. One peer provided input on this best practice. It mentioned that according to its experience the Swedish competent authority is amenable to consider cases involving bona fide taxpayer-initiated foreign adjustments on a case-by-case basis.

[BP.7] Provide guidance on multilateral MAPs

Jurisdictions' published MAP guidance should provide guidance on multilateral MAPs.

25. In recent years, globalisation has created unique challenges for existing tax treaty dispute resolution mechanisms. Whilst the mutual agreement procedure provided for in Article 25 of the OECD Model Tax Convention has traditionally focused on the resolution of bilateral disputes, phenomena such as the adoption of regional and global value chains as well as the accelerated integration of national economies and markets have emphasised the need for effective mechanisms to resolve multi-jurisdictional tax disputes. In that regard, it is for clarity purposes relevant that jurisdiction's MAP guidance includes information on availability of and access to multilateral MAPs.

26. The website of the Swedish tax administration that contains information on MAP does not include guidance relating to multilateral MAPs.

27. One peer provided input on this best practice and mentioned that the Swedish competent authority is willing to discuss multilateral MAPs on a case-by-case basis and that it welcomes the cooperation from the Swedish tax administration in this respect. This peer also noted that it is ready to work collaboratively and efficiently on such cases with the Swedish competent authority where they arise.

[BP.8] Provide for suspension of collection procedures for pending MAP cases

Jurisdictions should take appropriate measures to provide for a suspension of collections procedures during the period a MAP case is pending. Such a suspension of collections should be available, at a minimum, under the same conditions as apply to a person pursuing a domestic administrative or judicial remedy.

28. If, following an adjustment taxpayers immediately have to pay the tax due, whereas the same amount was already paid to the tax administration of the other jurisdiction involved, double taxation will in fact occur. As taxpayers may then face significant cash-flow issues, at least for the period the MAP case is pending, it is relevant that jurisdictions provide for suspension of collection procedure for this period under at least the same conditions as available for domestic remedies.

29. Pursuant to chapter 63, section 4, of the Swedish Tax Procedure Act, the competent authority may grant a deferral to pay the tax due when a case is dealt with in MAP. In this respect, Sweden reported that upon request by taxpayers it grants the suspension of collection procedures during the period a MAP is pending. The website of the Swedish tax administration containing information on MAP mentions that in order to apply for such suspension, the tax in the other jurisdiction concerned and under review in a MAP has to be paid already and furthermore the taxpayer should be subject to double taxation. The amount of tax that will be suspended in Sweden is the lower of either the tax due in Sweden or in the other jurisdiction concerned. In that regard, Sweden reported that the requirements for obtaining a suspension of tax collection for MAP cases are less strict than when taxpayers request suspension for other cases (in the latter the taxpayer in certain cases has, among others, to show that immediate payment would be an undue hardship).

30. In 2013 Sweden and India entered into a competent authority agreement on the suspension of tax collection, interest and penalties when a MAP case is pending under the Swedish-Indian tax treaty. In general, such suspension shall be granted for a period of two years, which upon mutual consent by the competent authorities can be extended to five years. In that regard, both competent authorities strive at resolving MAP cases within two years as from the date on which competent authorities notify each other of the submission of a MAP request.

31. Specifically with respect to the EU Arbitration Convention, Annex 3 of the Final report on improving the functioning of the Arbitration Convention specifies for Sweden that taxpayers are allowed to request for a suspension of tax collection when filing a MAP request under this convention and under the conditions mentioned in paragraph 29 above.⁹
32. Peers did not provide input relating to this particular best practice.

⁹ See EU Joint Transfer Pricing Forum, *Final Report on improving the functioning of the Arbitration Convention (JTPF/002/2015/EN)*, March 2015. Available at: http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/company_tax/transfer_pricing/forum/final_report_ac_jtpf_002_2015_en_final_clean.pdf. (Accessed on 27 August 2017).

Part C

Resolution of MAP Cases

[BP.9] Permit taxpayers to request multi-year resolution of recurring issues through the MAP

Jurisdictions should implement appropriate procedures to permit, in certain cases and after an initial tax assessment, requests made by taxpayer which are within the time period provided for in the tax treaty for the multi-year resolution through the MAP of recurring issues with respect to filed tax years, where the relevant facts and circumstances are the same and subject to the verification of such facts and circumstances on audit.

33. In certain cases, a MAP request with respect to a specific adjustment to income may present recurring issues that may be relevant in previous or subsequent tax years. Allowing taxpayers to submit requests for the multi-year resolution through MAP with respect to such recurring issues, where the relevant facts and circumstances are the same, may help avoid duplicative MAP requests and facilitate a more efficient use of competent authority resources.

34. Sweden reported that it allows taxpayers to make requests for the multi-year resolution of recurring issues through MAP, but did not provide additional information in relation hereto. The website of the Swedish tax administration containing information on MAP also does not include information on the availability of multi-year resolution of recurring issues through MAP.

35. Peers did not provide input relating to this particular best practice.

[BP.10] Publish explanation of the relationship between the MAP and domestic remedies

Jurisdictions should publish an explanation of the relationship between the MAP and domestic law administrative and judicial remedies.

36. As mentioned under BP. 5, taxpayers are pursuant to Article 25(1) of the OECD Model Tax Convention allowed to submit a MAP request irrespective of available domestic remedies. This, however, does not further specify how to proceed if both available remedies are initiated and the case is dealt with in the bilateral phase of the MAP. Publicly available guidance on the relationship between the MAP and domestic remedies for taxpayers and provides clarity to taxpayers as well as treaty partners.

37. The website of the Swedish tax administration containing information on MAP does not include an explanation of the relationship between MAP and domestic law administrative and judicial remedies.

38. Peers did not provide input relating to this particular best practice.

[BP.11] Provide guidance on consideration of interest and penalties in MAP

Jurisdictions' published MAP guidance should provide guidance on the consideration of interest and penalties in the mutual agreement procedure.

39. As interest and penalties may concern substantial amounts, providing clarity in a jurisdiction's MAP guidance on whether interest and penalties are in the scope of the MAP is relevant to ensure that a taxpayer is well-informed on this issue.

40. Sweden reported that interest and/or penalties that result from tax adjustments are taken into account when implementing a MAP agreement. In other words, interest and penalties are not discussed in the course of MAP, but once a MAP agreement is reached the Swedish tax administration will take this agreement as the basis to decide on the final amount of interest and/or penalties. If a MAP agreement entails an adjustment that results in a reduction of the taxable base in Sweden, then the Swedish tax administration will reduce interest and penalties in proportion to any adjustment that results from the MAP agreement.

41. Specifically with respect to the EU Arbitration Convention, Sweden specified in Annex 3 of the Final report on improving the functioning of the Arbitration Convention that its approach is to collect tax with charging interest and repaying interest if taxes are to be refunded following a MAP agreement.¹⁰

42. The website of the Swedish tax administration containing information on MAP does not include information on how interest and penalties are considered in MAP.

43. Peers did not provide input relating to this particular best practice.

[BP.12] Include Article 9(2) of the OECD Model Tax Convention in tax treaties

Jurisdictions should include paragraph 2 of Article 9 of the OECD Model Tax Convention in their tax treaties.

44. Article 9(2) of the OECD Model Tax Convention allows competent authorities to make a corresponding adjustment to unilaterally eliminate double taxation arising from primary adjustments. Including this provision in tax treaties provides taxpayers the possibility to obtain the elimination of such double taxation via a unilateral corresponding adjustment.

45. Out of Sweden 84 tax treaties, 58 contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention requiring their competent authorities to make a correlative adjustment in case a transfer pricing adjustment is made by the treaty partner.¹¹

¹⁰ See EU Joint Transfer Pricing Forum, *Final Report on improving the functioning of the Arbitration Convention (JTPF/002/2015/EN)*, March 2015. Available at: http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/company_tax/transfer_pricing/forum/final_report_ac_jtpf_002_2015_en_final_clean.pdf

¹¹ These 58 treaties include the Nordic convention that for Sweden applies to Denmark, Faroe Islands, Finland, Iceland and Norway.

Furthermore, 22 treaties do not include a provision equivalent to or based on Article 9(2) of the OECD Model Tax Convention.¹² For the remaining four treaties the following specification can be made:

- one treaty contains a provision that is based on Article 9(2) of the OECD Model Convention, but which does not allow competent authorities to consult each other where necessary;
- one treaty contains a provision that is based on Article 9(2) of the OECD Model Tax Convention, but whereby a corresponding adjustment is only possible through consultations between the competent authorities; and
- two treaties contain a provision that is based on Article 9(2) of the OECD Model Convention, but which from a material perspective do not incorporate several elements of Article 9(2), such as the possibility to unilaterally grant a corresponding adjustment.

46. Sweden reported that it is in favour of including Article 9(2) of the OECD Model Tax Convention in its tax treaties where possible. In that regard, Sweden recently signed the Multilateral Instrument to incorporate – on the basis of Article 17(2) of that instrument – Article 9(2) of the OECD Model Tax Convention in those tax treaties that do not contain the equivalent of that provision. Sweden however, has, pursuant to Article 17(3)(a) of the Multilateral Instrument, reserved the right not to apply Article 17(2) to those treaties that already include a provision equivalent to Article 9(2) of the OECD Model Tax Convention. In addition, Sweden will seek to include Article 9(2) of the OECD Model Tax Convention in all of its future treaties.

47. Peers did not provide input relating to this particular best practice.

¹²

These 22 treaties include the treaty with former Czechoslovakia that Sweden continues to apply to the Czech Republic and the Slovak Republic, the treaty with former Yugoslavia that Sweden continues to apply to Bosnia & Herzegovina, Croatia, Kosovo, Montenegro, Serbia Slovenia and the agreement with the Netherlands Antilles Islands that Sweden continues to apply to Curacao, St. Maarten and the Caribbean part of the Netherlands (being Bonaire, St. Eustatius and Saba).

Part D

Implementation of MAP agreements

There are no best practices for Part D.

Glossary

Action 14 Minimum Standard	The minimum standard as agreed upon in the final report on Action 14: Making Dispute Resolution Mechanisms More Effective
Multilateral Instrument	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
OECD Model Tax Convention	OECD Model Tax Convention on Income and on Capital as it read on 15 July 2014
Swedish competent authority/ Swedish tax administration	Swedish Tax Agency
Terms of reference	Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective



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