

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

BEST PRACTICES

Singapore

2020



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Making Dispute Resolution More Effective
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Best practices (2020)

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Please cite this publication as:

OECD (2020), *BEPS Action 14 MAP Peer Review Report Stage 2: Best Practices – Singapore (2020)*, *OECD/G20 Inclusive Framework on BEPS*, OECD, Paris.

<http://www.oecd.org/tax/beps/beps-action-14-peer-review-best-practices-singapore-2020.pdf>

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Table of contents

Abbreviations and Acronyms	5
Introduction	7
Part A Preventing Disputes	9
[BP.1] Implement bilateral APA programmes.....	9
[BP.2] Publish mutual agreements of a general nature	10
[BP.3] Provide guidance on APAs.....	10
[BP.4] Develop “global awareness” of the audit/examination functions.....	11
Part B Availability and access to MAP	13
[BP.5] Implement appropriate administrative measures to facilitate recourse to MAP.....	13
[BP.6] Provide access to MAP for bona fide taxpayer-initiated foreign adjustments	13
[BP.7] Provide guidance on multilateral MAPs.....	14
[BP.8] Provide for suspension of collection procedures for pending MAP cases	14
Part C Resolution of MAP Cases	17
[BP.9] Permit taxpayers to request multi-year resolution of recurring issues through the MAP..	17
[BP.10] Publish explanation of the relationship between the MAP and domestic remedies	17
[BP.11] Provide guidance on consideration of interest and penalties in MAP	18
[BP.12] Include Article 9(2) of the OECD Model Tax Convention in tax treaties.....	18
Part D Implementation of MAP agreements	21
Glossary	23

Abbreviations and Acronyms

APA	Advance Pricing Arrangement
FTA	Forum on Tax Administration
IRAS	Inland Revenue Authority of Singapore
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 affect the assessment of the assessed jurisdiction. Jurisdictions are free, however, to identify best practices they have adopted.

Singapore 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 Singapore's adoption of the best practices.

The peer review process on the implementation of the Action 14 Minimum Standard consists of two stages: a peer review process (stage 1) and a peer monitoring process (stage 2). Stage 2 is launched within one year upon the adoption of the peer review report by the BEPS Inclusive Framework through an update report by Singapore. This document contains a general overview of the adoption of best practices and comments by peers on the adoption of these best practices during stage 1 (period ranging from 1 January 2016 up to 31 July 2017) and stage 2 (ranging from 1 August 2017 up to 28 February 2019).

¹ Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective (CTPA/ CFA/ NOE2 (2016) 45/REV1).

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. Singapore reported that it has implemented a bilateral APA programme, for which the tax treaties constitute the legal basis and under which it is allowed to enter into unilateral, bilateral and multilateral APAs. The guidance on Singapore’s bilateral APA programme can be found in a specific e-Tax Guide on “Transfer Pricing Guidelines” published on the homepage of the IRAS (see element BP.3 below).
3. Paragraph 8.16 of this e-Tax Guide states that the IRAS will generally accept an APA request to cover three to five future fiscal years, although the duration of the covered period should be based on taxpayers’ assessment that there will not be any significant changes during the covered period that may affect the validity of the APA. According to paragraph 8.17, Singapore also consider taxpayers’ request to extend the APA to prior years (i.e. roll-back years) for a bilateral or multilateral APA, such based on the merits of the request when there is no significant difference in the facts and circumstances for the covered periods and for the roll-back years. Section 8.18 further specifies roll-backs are generally given up to two years prior to the period originally covered by APAs, although the IRAS has discretion to vary the number of years. Lastly, section 10.28 sets forth that taxpayers are allowed to request to renew an existing APA.
4. Further to the above, Singapore reported that a bilateral APA request should be introduced during a pre-filing meeting that should be held at the latest nine months before the start of the period to be covered by the bilateral APA, such to allow the IRAS sufficient time to review the information provided and for the taxpayer to follow-up on requests for additional information. This requirement is also specifically addressed in section 10.6 of the e-Tax Guide on “Transfer Pricing Guidelines”. It is in that section further clarified that a taxpayer has to submit its formal APA request within three months after the IRAS has confirmed that the request may be filed.
5. In addition, Singapore also reported that the IRAS had agreed on frameworks and milestones with competent authorities having a steady inventory of MAP and APA cases, in order to facilitate and expedite the resolution of cases in a timely and principled manner.
6. Singapore annually publishes statistics on MAP and APA cases on the IRAS’s homepage.² The IRAS’s annual reports also contain the references to the number of both

² Available at: <https://data.gov.sg/dataset/transfer-pricing-map-and-apa-cases-annual>

cases. The most recent year for which the information is available is the period 1 April 2018 to 31 March 2019.

7. Two peers provided general comments on their MAP and APA programme with Singapore. Both of them emphasised that they had established an open, cooperative and/or productive working relationship with Singapore’s competent authority. A third peer specified that the resolution of APAs with Singapore have always been very positive. Another peer only noted that Singapore has a bilateral APA programme.

[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.

8. 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.

9. Singapore reported that it will publish agreements reached by competent authorities on difficulties or doubts arising as to the interpretation or application of their tax treaties so far. In this respect, Singapore reported that recently it has reached a MAP agreement of a general nature with a treaty partner, which can be found at:

[https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Quick_Links/Singapore-Australia%20DTA\(Ratified\)\(MLI\)\(1%20Apr%202019\).pdf](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Quick_Links/Singapore-Australia%20DTA(Ratified)(MLI)(1%20Apr%202019).pdf)

10. Peers did not provide input on this particular best practice.

[BP.3] Provide guidance on APAs

Jurisdictions’ published MAP guidance should provide guidance on APAs.

11. 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.

12. As mentioned under element BP.1, Singapore has implemented a bilateral APA programme, and guidance on this programme is provided in sections 8 and 10 of the e-Tax Guide on “Transfer Pricing Guidelines”. This guidance is available at:

https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/etaxguide_CIT_Transfer%20Pricing%20Guidelines_4th.pdf

13. This e-Tax Guide includes detailed information on the APA process in Singapore, in particular an outline of: (i) what an APA is, with a specification of the type of APAs,

including their advantages and disadvantages, (ii) the period for which an APA can be entered into, (iii) persons eligible to submit an APA request and (iv) the process for requesting and obtaining an APA. Furthermore, this e-Tax Guide identifies four steps in the APA process, which include: 1) a pre-filing meeting, 2) the submission of the APA application, 3) review and negotiation and 4) implementation. The same steps are taken in case of a renewal of APAs. The e-Tax Guide also present the timeline of each of the four steps after the submission of pre-filing materials by taxpayers, as well as the required actions for each step that should be taken by taxpayers.

14. Further to the above, the e-Tax Guide also provides in Annex B2, the contents of information to be prepared and submitted by taxpayers to apply for a pre-filing meeting that takes place before the submission of the APA request. Annex B3 lists up information that should be included in annual compliance reports concerning the periods covered by APAs.

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

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

Jurisdictions should develop the “global awareness” of the audit/examination functions involved in international matters through the delivery of the Forum on Tax Administration’s “Global Awareness Training Module” to appropriate personnel.

16. Making audit/examination functions 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.

17. Singapore reported that the Singapore Tax Academy provides a series of training programmes containing international taxation issues for auditors.³ Specifically, its Advanced Management Programme in International Tax provides advanced training on tax treaties and transfer pricing concepts and rules, and modules including an in-depth examination of the rules and structure of the OECD Model Tax Convention and the OECD's Transfer Pricing Guidelines.

18. In regard of this programme, a detailed tax training roadmap is available at:

<https://www.taxacademy.sg/executive-tax-programmes/tax-training-roadmap/>

19. Peers did not provide input on this particular best practice.

³ Further details on the programme are available at: <https://www.taxacademy.sg/tax-training-roadmap.html>

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.

20. 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.

21. Singapore reported that no fees are charged to taxpayers when a MAP request is submitted in Singapore. This is also explicitly stated in section 7.26 of Singapore's e-Tax Guide on "Avoidance of Double Taxation Agreements (DTAs)" and section 8.5 of the e-Tax Guide on "Transfer Pricing Guidelines".

22. Singapore further specified that taxpayers are allowed to request MAP in cases where they have also sought to resolve the dispute via judicial administrative remedies under domestic law. Access to MAP is also available in cases where domestic remedies already have been completed, but Singapore noted in such a situation it is unlikely that Singapore's competent authority will depart from that decision in MAP.

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

[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.

24. 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.

25. Paragraph 11.3 of Singapore's e-Tax Guide on "Transfer Pricing Guidelines" describes that taxpayers may make self-initiated retrospective adjustments in their tax returns or after the filing of their tax returns. Such adjustments, however, are not allowed, according to section 11.7, in the absence of contemporaneous transfer pricing documentation. Singapore's MAP profile also states that bona fide taxpayer initiated foreign adjustments must be supported by contemporaneous transfer pricing documentation. In this respect, Singapore reported that the IRAS will consider MAP requests regarding bona fide taxpayer-initiated foreign adjustments, based on the merits of each case.

26. Peers did not provide input with regard to this particular practice.

[BP.7] Provide guidance on multilateral MAPs

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

27. 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.

28. Section 8.6 of Singapore's e-Tax Guide on "Transfer Pricing Guidelines" stipulates that it is possible for the IRAS to enter into a multilateral MAP involving three or more competent authorities. Singapore's MAP profile further mentions that the guidance for bilateral MAPs is also applicable to multilateral MAPs.

29. Peers did not provide input with regard to this particular practice.

[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.

30. 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.

31. Singapore reported that in general the IRAS does not suspend collection procedures following the submission of MAP requests. Singapore further reported that the same domestic procedures, applicable to domestic audit cases, also apply to those under MAP.

32. In Singapore's MAP profile it is clarified that the tax assessed is payable within one month after the notice of the tax assessment. The website of the IRAS contains specific information in relation hereto, which can be found at:

<https://www.iras.gov.sg/irashome/Businesses/Companies/Paying-Corporate-Income-Tax/Late-Payment-or-Non-Payment-of-Taxes/>

33. One peer provided input and mentioned it has no knowledge of Singapore allowing for the suspension of tax collection for the period a MAP case is pending.

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.

34. 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.

35. Singapore reported that it allows the multi-year resolution of recurring issues through a MAP where the relevant facts and circumstances of the case are the same, subject to the relevant conditions being met.

36. Section 7.6 of the e-Tax Guide on “Avoidance of Double Taxation Agreements (DTAs)” indicates that taxpayers may seek resolution on double taxation issues that occur over multiple tax years, subject to the time limits provided in the relevant tax treaty. Section 8.22 of Singapore’s E-Tax Guide on “Transfer Pricing Guidelines” also states that such resolution is available in transfer pricing cases.

37. One peer provided input and stated that Singapore has a mechanism to provide for the multi-year resolution of recurring issues through MAP.

[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.

38. As mentioned under element 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.

39. As described under element BP.5, access to MAP is available regardless of whether taxpayers also have sought to resolve the dispute via domestically available administrative and judicial remedies. Access to MAP is also available in cases where domestic remedies already have been completed, but Singapore noted in such a situation it is unlikely that Singapore’s competent authority will depart from that decision in MAP.

40. In this respect, section 7.16 of Singapore’s e-Tax Guide on “Avoidance of Double Taxation Agreements (DTAs)” and section 8.36 of the e-Tax Guide on “Transfer Pricing Guidelines” contain information on the relationship between MAP and domestic law administrative and judicial remedies. Both sections stipulate that the submission of a MAP request does not deprive taxpayers of other remedies available under their respective domestic tax law. Singapore reported that taxpayers should inform the IRAS and the relevant foreign competent authority if the matter is adjudicated through any legal or judicial proceedings while the MAP process is still ongoing. Singapore further reported that the competent authorities will then discuss and decide if the MAP should continue, cease or be suspended.

41. Both sections of the E-tax guides also state that “*Where the matter has been subjected to litigation and determination by the Singapore tribunals and courts, IRAS is unlikely to depart from that determination of the Singapore tribunals and courts*”.

42. 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.

43. 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.

44. Section 7.33 of Singapore’s e-Tax Guide on “Avoidance of Double Taxation Agreements (DTAs)” and section 9.16 of the e-Tax Guide on “Transfer Pricing Guidelines” set forth that if any interest or penalties has been imposed in a jurisdiction in connection with the taxation imposed that is the subject of the MAP, the MAP agreement reached by Singapore’s competent authority may address whether any refund of such interest or penalties should appropriately be made. This information is also available in Singapore’s MAP profile.

45. 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.

46. 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.

Overview of tax treaties

47. Out of Singapore's 93 tax treaties, 46 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. Furthermore, 13 treaties do not contain a provision on granting corresponding adjustments that is based on or equivalent to Article 9(2) of the OECD Model Tax Convention. The remaining 34 treaties contain either in the treaty itself or in a protocol a provision that is based on Article 9(2) of the OECD Model Tax Convention, but is not equivalent to such a provision as a corresponding adjustment can only be provided after involving the competent authorities through a consultation process or after the competent authority agrees with such a corresponding adjustment.

Recent developments

Bilateral modifications

48. Singapore signed new treaties with nine treaty partners, one of which concerns the replacement of an existing treaty currently in force. Eight of these nine treaties contain a provision that is equivalent to Article 9(2) of the OECD Model Tax Convention. The one treaty that will be replaced by one of the newly signed treaties, does not contain such equivalent. Of these nine treaties, one already entered into force. The effect of these newly signed treaties have been reflected in the analysis above where they have relevance.

Multilateral Instrument

49. Singapore reported that it is in favour of including Article 9(2) of the OECD Model Tax Convention in its tax treaties where possible and that it will seek to include Article 9(2) of the OECD Model Tax Convention in all of its future treaties. In that regard, Singapore signed the Multilateral Instrument and has deposited its instrument of ratification on 21 December 2018. The Multilateral Instrument has for Singapore entered into force on 1 April 2019.

50. Article 17(2) of that instrument stipulates that Article 17(1) – containing the equivalent of Article 9(2) of the OECD Model Tax Convention – will apply in place of or in the absence of a provision in tax treaties that is equivalent to Article 9(2) of the OECD Model Tax Convention. However, this shall only apply if both contracting parties to the applicable treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument. Furthermore, Article 17(2) of the Multilateral Instrument does not take effect if one or both of the signatory states to the tax treaty reserved the right, pursuant to Article 17(3), not to apply Article 17(2) for those tax treaties that already include the equivalent of Article 9(2) of the OECD Model Tax Convention, or not to apply Article 17(2) in the absence of such equivalent, on the basis that: (i) it shall make appropriate corresponding adjustments or (ii) its competent authority shall endeavour to resolve the case under mutual agreement procedure of the applicable tax treaty. Where neither treaty partner has made such a reservation, Article 17(4) of the Multilateral Instrument stipulates that both have to make a notification of whether the applicable treaty already contains a provision equivalent to Article 9(2) of the OECD Model Tax Convention. Where such a notification is made by both of them the Multilateral Instrument will modify this treaty to replace that provision.

If not all treaty partners made this notification, Article 17(1) of the Multilateral Instrument will supersede this treaty only to the extent that the provision contained in that treaty relating to the granting of corresponding adjustments is incompatible with Article 17(1) (containing the equivalent of Article 9(2) of the OECD Model Tax Convention).

51. Singapore has, pursuant to Article 17(3), not reserved the right not to apply Article 17(2) of the Multilateral Instrument for those treaties that already contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention. In regard of the 47 treaties identified in paragraph 47 above that are considered not to contain a provision that is equivalent to Article 9(2) of the OECD Model Tax Convention, Singapore listed 45 of them as a covered tax agreement under the Multilateral Instrument and made for 34 a notification on the basis of Article 17(4).

52. With regard to those 34 treaties, 11 treaty partners are not a signatory to the Multilateral Instrument, whereas one has not listed its treaty with Singapore as a covered tax agreement under that instrument and nine have, on the basis of Article 17(3), reserved the right not to apply Article 17(2) as they considered that their treaty with Singapore already contains the equivalent of Article 9(2). All remaining 13 treaty partners also made a notification on the basis of Article 17(4). Of these 13 treaty partners, five have already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaty between Singapore and these treaty partners, and therefore has modified the relevant treaty provisions to include the equivalent of Article 9(2) of the OECD Model Tax Convention. The other eight treaties will, upon its entry into force of the Multilateral Instrument for these treaties, be modified to include the equivalent of Article 9(2) of the OECD Model Tax Convention.

53. With regard to the remaining 11 treaties for which Singapore did not make a notification on the basis of Article 17(4), two treaty partners are not a signatory to the Multilateral Instrument, whereas one has not listed its treaty with Singapore as a covered tax agreement under that instrument and three have, on the basis of Article 17(3), reserved the right not to apply Article 17(2) as they considered that their treaty with Singapore already contains the equivalent of Article 9(2). Of the remaining five treaties, one treaty partner has already deposited its instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaty between Singapore and this treaty, and therefore has superseded the relevant treaty provisions to include the equivalent of Article 9(2) of the OECD Model Tax Convention, but only to the extent that the provisions contained in those treaties relating to the granting of corresponding adjustments are incompatible with Article 17(1). The other four treaties will, upon its entry into force of the Multilateral Instrument for these treaties, be superseded by the Multilateral Instrument to include the equivalent of Article 9(2) of the OECD Model Tax Convention, but only to the extent that the provisions contained in those treaties relating to the granting of corresponding adjustments are incompatible with Article 17(1).

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

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 21 November 2017
Singapore's MAP Guidance	<p>The IRAS webpage on Mutual Agreement Procedures</p> <p>The e-Tax Guide on "Transfer Pricing Guidelines" available on the IRAS website</p> <p>The e-Tax Guide on "Avoidance of Double Taxation Agreements (DTAs)" available on the IRAS website</p>
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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For more information:

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