

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

**BEST PRACTICES
United Kingdom**



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Abbreviations and acronyms

APA	Advance Pricing Arrangement
FTA	Forum on Tax Administration
HMRC	Her Majesty’s Revenue and Customs
OECD	Organisation for Economic Co-operation and Development
TIOPA 2010	Taxation of International and Other Provisions Act 2010

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.

The United Kingdom 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 the United Kingdom'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. Advance Pricing Arrangements (APA) 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. The United Kingdom has implemented bilateral APA programmes and has run an APA programme since 1999. The legislation enabling the United Kingdom to enter into APA's is to be found in Sections 218-230 of Taxation of International and Other Provisions Act 2010. The United Kingdom is allowed to enter into unilateral, bilateral and multilateral APAs. It publishes statistics on APAs in relation to EU Member States on the website of the EU JTPF.²
3. Within the United Kingdom no fees are charged to taxpayers for a bilateral APA request. Furthermore, there are no specific timelines for filing an APA request. In this respect, paragraph 31 of the United Kingdom's domestic APA guidance stipulates that:

'The application should ideally be made before the start of the first chargeable period to be covered by the APA, but HMRC may exercise discretion over this, e.g. when a bilateral treaty is sought and the other Administration is prepared to allow the business more time to lodge its' application'.
4. Three peers provided input on the United Kingdom's bilateral APA program. One peer complimented the United Kingdom for its willingness to grant multilateral APA's, especially in the financial services sector, and encouraged it to expand this willingness more broadly, as multinational corporations operating in the United Kingdom and the peer's jurisdiction use integrated commercial networks for their business operations. Another peer specified that as of 1 January 2016 it has received three requests for a bilateral APA with the United Kingdom and in that regard noticed that the United Kingdom's public guidance on its APA programme is clear and provides useful information. The third peer reported it has an active APA program with the United Kingdom and experienced that the competent authority of the United Kingdom is open and constructive in negotiating bilateral APAs.

² Available at: https://ec.europa.eu/taxation_customs/sites/taxation/files/jtpf0152016enapastatistics.pdf (accessed on 10 September 2017).

[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.

5. 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.
6. The United Kingdom reported that it does not publish competent authority agreements to 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.
7. 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.

8. 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.
9. The United Kingdom has implemented bilateral APA programmes. The United Kingdom issued guidance on APAs in its Statement of Practice 2/2010, which was lastly updated November 2016. This guidance sets out in detail what an APA is, when and by whom they can be requested, how the process for obtaining an APA in the United Kingdom functions and what information is to be included in a request for an APA. The guidance is available at:³

<https://www.gov.uk/government/publications/statement-of-practice-2-2010/statement-of-practice-2-2010#the-formal-apa-application>.
10. The MAP guidance of the United Kingdom includes in paragraph 55 a brief description of APAs and where further guidance on this subject can be found. The United Kingdom's MAP profile includes information on its APA programme as well.
11. One peer provided input in relation to the United Kingdom's guidance on APAs and noted that this guidance is clear and provides useful information on how the United Kingdom conducts its APA programme.

³ The guidance has been reproduced in Guidance INTM422000, which is available at: www.gov.uk/hmrc-internal-manuals/international-manual/intm422000 (accessed on 10 September 2017).

[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.

12. 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.

13. The United Kingdom responded that training on international tax issues is provided to employees involved in the examination of those issues. Specifically with respect to transfer pricing matters, the United Kingdom requires that all taxpayer enquiries are performed by a designated international tax specialist. These specialists all receive in-house training. Furthermore, the United Kingdom reported it has a governance process in place to ensure the consistency of adjustments and that these adjustments are well-founded. Its Guidance on international tax issues, included in the International Tax Manual, is available on the United Kingdom’s government website.⁴ Furthermore, its Double Tax Relief Manual also includes information on international tax issues in general and the MAP in particular.⁵

14. One peer provided input in relation to this best practice. It considers the United Kingdom 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 competent authority function. In addition, this peer indicated that the United Kingdom is pursuing engagement on issues of joint concern, both at the level of the competent authority as at the level of the examination function. This for example concerns joint audits and more specific issues concerning transfer pricing.

⁴ Available at: www.gov.uk/hmrc-internal-manuals/international-manual (accessed on 10 September 2017).

⁵ Available at: www.gov.uk/hmrc-internal-manuals/double-taxation-relief (accessed on 10 September 2017).

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.

15. 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.

16. No fees are charged to taxpayers when submitting a MAP request in the United Kingdom. Taxpayers are in the United Kingdom allowed to request MAP assistance in cases where the taxpayer has also sought to resolve the dispute via domestically available judicial and administrative remedies. However, the United Kingdom, as stated in paragraphs 20-22 of its MAP guidance, considers that a MAP cannot be conducted in parallel to these domestic available remedies.⁶ To avoid such parallel running of procedures, the United Kingdom uses the following process:⁷

- Taxpayers may submit a MAP request in the United Kingdom while domestic remedies are still available. In that situation, taxpayers are required to agree with the suspension of these latter remedies until the MAP has led to an outcome; and
- If taxpayers are not agreeing with such suspension, proceedings under the MAP are suspended until these domestic remedies are exhausted.

17. Furthermore, the United Kingdom's 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. In paragraph 20 of the United Kingdom's MAP guidance it is specifically

⁶ The United Kingdom reported that in relation to this subject it follows the guidance set out in paragraph 76 of the Commentary to Article 25 of the OECD Model Tax Convention.

⁷ This process applies in case the MAP request is submitted in the United Kingdom and domestic available remedies are also pursued in the United Kingdom. If domestic remedies are pursued in the other jurisdiction involved, the United Kingdom may be willing to discuss the case in the MAP.

mentioned that even where a case has been settled via domestic available remedies it can still be dealt with under the mutual agreement procedure. This generally also applies for the availability of the arbitration procedure if specifically provided for in the relevant tax treaty. As a matter of policy, the United Kingdom strives at allowing eligible cases to be referred to the arbitration procedure even if a case has already been settled via domestic available remedies.⁸ In the situation that a MAP is pursued first under the suspension of domestic available remedies, the United Kingdom allows taxpayers to reject the MAP agreement and pursue these domestic remedies if still available.

18. 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. In the Unilateral Declarations to the EU Arbitration Convention, the United Kingdom declared that it will apply Article 7(3).⁹ In paragraph 42 of its MAP guidance, the United Kingdom, however, stipulates that it no longer sees the need to apply Article 7(3) of the EU Arbitration Convention. In addition, the United Kingdom declared in paragraph 43 of that guidance that it will apply a similar approach where an arbitration procedure is available under the applicable tax treaty. Conclusively, the United Kingdom will refer eligible cases to the arbitration procedure in cases irrespective of whether a judicial process was already run through in the United Kingdom.

19. 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.

20. 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.

21. The United Kingdom grants access to the MAP in cases where double taxation results from bona fide taxpayer-initiated foreign adjustments. The MAP guidance of the United Kingdom, however, does not provide guidance relating to this subject. The United Kingdom indicated that it will update its MAP guidance in 2017, whereby it is envisaged to also reflect its practice relating to inter alia access to MAP for bona fide taxpayer-initiated foreign adjustments.

⁸ See in this regard paragraphs 35 and 43 of the United Kingdom's MAP guidance.

⁹ See <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:41990A0436:en:HTML> (accessed on 10 September 2017).

22. One peer provided input on this best practice and indicated that according to its experience the United Kingdom is open to discuss cases concerning bona fide taxpayer-initiated foreign adjustments.

[BP.7] Provide guidance on multilateral MAPs

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

23. 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.

24. The United Kingdom indicated that it has entered into multilateral MAPs and that it follows OECD guidelines in relation to this subject. The United Kingdom's MAP guidance, however, does not contain guidance relating to this subject.

25. One peer noted that the United Kingdom is amenable to consider multilateral MAPs on a case-by-case basis.

[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.

26. 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.

27. The United Kingdom indicated that it provides for the suspension of collection procedures during the period a MAP is pending. It specifically mentioned that taxpayers have the ability to make informal requests for tax collection to be suspended during the period a MAP is pending. Its MAP guidance, however, does not contain information relating to this subject. The United Kingdom indicated that this guidance is scheduled to be updated in 2017, whereby it is envisaged that this guidance should also reflect its policy on the suspension of tax collection during the period a MAP is pending.

28. Specifically with respect to the EU Arbitration Convention, the United Kingdom specified in Annex 3 of the Final report on improving the functioning of the Arbitration Convention that taxpayers are allowed to request for a suspension of tax collection when

filing a MAP request under this convention.¹⁰ In case no domestic appeal is pending, by which there is no domestic legal basis for such suspension, the United Kingdom's competent authority may make informal arrangements to suspend collection of taxes pending the outcome of the MAP. Furthermore, in the Exchange of Notes to the tax treaty with the United States it is determined that disputed taxes shall not be collected during the period a MAP is pending.

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

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 (accessed on 10 September 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.

30. 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.

31. The United Kingdom indicated that it allows taxpayers to make requests for the multi-year resolution of recurring issues through MAP. Current MAP guidance of the United Kingdom does not include information on the availability of multi-year resolution of recurring issues through MAP. The United Kingdom, however, indicated that this guidance is scheduled to be updated in 2017, whereby it is envisaged to also reflect its policy on the right for taxpayers to request multi-year resolution of recurring issues through MAP.

32. Under the competent authority agreement the United States entered into with the United Kingdom, it is explicated that if their competent authorities enter into a MAP agreement for specific fiscal years and if it concerns an issue that has also arisen in subsequent years, taxpayers may also request for MAP with respect to these subsequent years.¹¹

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

¹¹ See Administrative Arrangements for the Implementation of the Mutual Agreement Procedure (Article 25) of the Convention Between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains (Signed on December 31, 1975, as Amended by Protocols).

[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.

34. 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.

35. Paragraphs 20-22 and 43 of its MAP guidance sets out the policy of the United Kingdom in relation to the conjunction of the MAP and domestic available remedies. Reference is made to BP. 5 for a discussion hereof.

36. 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.

37. 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.

38. In the United Kingdom interest and/or penalties are taken into consideration in a mutual agreement procedure. More specific, the United Kingdom considers that interest and/or penalties that result from adjustments made pursuant to a MAP agreement are waived or dealt with as part of the MAP process. If in the United Kingdom a MAP agreement entails an adjustment that results in a reduction of the taxable base, then interest and penalties are reduced in proportion to any adjustment that results from the MAP agreement. Specifically with respect to the EU Arbitration Convention, the United Kingdom specified in Annex 3 of the Final report on improving the functioning of the Arbitration Convention that in its domestic legislation, however, there is no special provision that waives interest on unpaid tax due to the fact a case has been pending under the mutual agreement procedure.¹² The normal rules for charging and refunding of interest thus apply.

39. The MAP guidance of the United Kingdom does not include information on how interest and penalties are considered in the MAP. The United Kingdom, however, indicated that this guidance is scheduled to be updated in 2017, whereby it is envisaged to also reflect its policy on the consideration of interest and penalties in relation to the mutual agreement procedure.

¹² 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 10 September 2017).

40. 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.

41. 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.

42. Out of the United Kingdom's 129 tax treaties, 81 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, in 19 treaties this provision is not included in Article 9, but in the article on the elimination of double taxation.¹³ With respect to these treaties, the United Kingdom indicated that this may effectively not lead to the same result as under Article 9(2), as elimination of double taxation may not always be provided for (i.e. in cases of losses).

43. For the remaining 29 treaties the following specification can be made:

- 4 treaties contain a provision that is based on Article 9(2) of the OECD Model Convention, but which from a material perspective does not incorporate all elements of Article 9(2); and
- 25 treaties do not contain a provision based on Article 9(2) of the OECD Model Convention that would require their state to make a corresponding adjustment in case of a transfer pricing adjustment in the other state.¹⁴ 15 of these 25 treaties concern the tax treaties mentioned in the Introduction that do not provide for a MAP article at all.

44. For those treaties that do not contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention, the United Kingdom indicated that it intends signing the Multilateral Instrument and by doing so incorporate, where necessary, in all covered tax treaties the equivalent of Article 9(2) of the OECD Model Tax Convention. In that regard, the United Kingdom envisages not making any reservations against the modifications made by Article 17 of the Multilateral Instrument. In addition, the United Kingdom will seek to include Article 9(2) of the OECD Model Tax Convention in all of its future treaties.

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

¹³ These 19 treaties include the treaty with former Czechoslovakia that is continued to be applied to the Czech Republic and the Slovak Republic.

¹⁴ These 25 treaties include the treaty with former USSR that is continued to be applied to Belarus and the treaty with former Yugoslavia that is continued to be applied to Bosnia & Herzegovina, Montenegro and Serbia.

Part D

Implementation of MAP Agreements

46. 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
APA guidance	Statement of Practice 2/2010
HMRC	Her Majesty's Revenue and Customs
MAP guidance	Statement of Practice 1/2011
OECD	Organisation for Economic Co-operation and Development
OECD Model Tax Convention	OECD Model Tax Convention on Income and on Capital as it read on 15 July 2014
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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