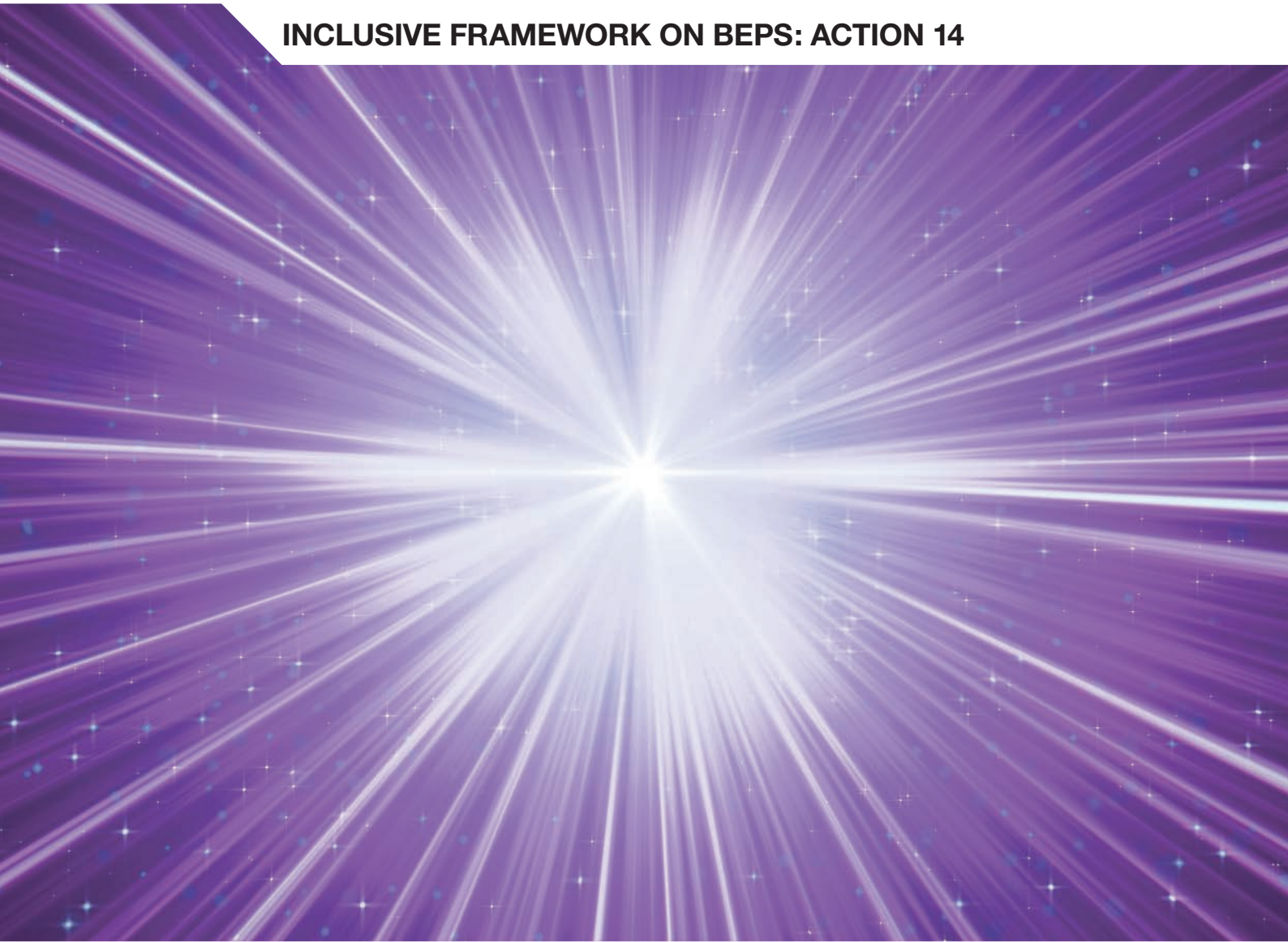


**OECD/G20 Base Erosion and Profit Shifting
Project**



Making Dispute Resolution More Effective – MAP Peer Review Report, United Arab Emirates (Stage 1)

INCLUSIVE FRAMEWORK ON BEPS: ACTION 14



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Foreword

The integration of national economies and markets has increased substantially in recent years, putting a strain on the international tax rules, which were designed more than a century ago. Weaknesses in the current rules create opportunities for base erosion and profit shifting (BEPS), requiring bold moves by policy makers to restore confidence in the system and ensure that profits are taxed where economic activities take place and value is created.

Following the release of the report *Addressing Base Erosion and Profit Shifting* in February 2013, OECD and G20 countries adopted a 15-point Action Plan to address BEPS in September 2013. The Action Plan identified 15 actions along three key pillars: introducing coherence in the domestic rules that affect cross-border activities, reinforcing substance requirements in the existing international standards, and improving transparency as well as certainty.

After two years of work, measures in response to the 15 actions were delivered to G20 Leaders in Antalya in November 2015. All the different outputs, including those delivered in an interim form in 2014, were consolidated into a comprehensive package. The BEPS package of measures represents the first substantial renovation of the international tax rules in almost a century. Once the new measures become applicable, it is expected that profits will be reported where the economic activities that generate them are carried out and where value is created. BEPS planning strategies that rely on outdated rules or on poorly co-ordinated domestic measures will be rendered ineffective.

Implementation is now the focus of this work. The BEPS package is designed to be implemented via changes in domestic law and practices, and in tax treaties. With the negotiation of a multilateral instrument (MLI) having been finalised in 2016 to facilitate the implementation of the treaty related BEPS measures, over 90 jurisdictions are covered by the MLI. The entry into force of the MLI on 1 July 2018 paves the way for swift implementation of the treaty related measures. OECD and G20 countries also agreed to continue to work together to ensure a consistent and co-ordinated implementation of the BEPS recommendations and to make the project more inclusive. Globalisation requires that global solutions and a global dialogue be established which go beyond OECD and G20 countries.

A better understanding of how the BEPS recommendations are implemented in practice could reduce misunderstandings and disputes between governments. Greater focus on implementation and tax administration should therefore be mutually beneficial to governments and business. Proposed improvements to data and analysis will help support ongoing evaluation of the quantitative impact of BEPS, as well as evaluating the impact of the countermeasures developed under the BEPS Project.

As a result, the OECD established the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework), bringing all interested and committed countries and jurisdictions on an equal footing in the Committee on Fiscal Affairs and all its subsidiary bodies. The

Inclusive Framework, which already has more than 135 members, is monitoring and peer reviewing the implementation of the minimum standards as well as completing the work on standard setting to address BEPS issues. In addition to BEPS members, other international organisations and regional tax bodies are involved in the work of the Inclusive Framework, which also consults business and the civil society on its different work streams.

This report was approved by the Inclusive Framework on 28 October 2020 and prepared for publication by the OECD Secretariat.

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Abbreviations and acronyms

APA	Advance Pricing Arrangement
BEPS	Base Erosion and Profit Shifting
FTA	Forum on Tax Administration
MAP	Mutual Agreement Procedure
OECD	Organisation for Economic Co-operation and Development

Executive summary

The United Arab Emirates has a very large tax treaty network with over 120 tax treaties. The United Arab Emirates has no experience with resolving MAP cases, as it has not been involved in any cases. Overall the United Arab Emirates meets the majority of the elements of the Action 14 Minimum Standard. Where it has deficiencies, the United Arab Emirates is working to address most of them.

All but one of the United Arab Emirates' tax treaties contain a provision relating to MAP. Those treaties mostly follow paragraphs 1 through 3 of Article 25 of the OECD Model Tax Convention. Its treaty network is mostly consistent with the requirements of the Action 14 Minimum Standard, except mainly for the fact that:

- Almost 15% of its tax treaties do not contain the equivalent of Article 25(1) to the OECD Model Tax Convention (OECD, 2015a), whereby the majority of these treaties do not contain the equivalent of Article 25(1), first sentence, either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b) or the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty
- Approximately 10% of its tax treaties neither contain a provision stating that mutual agreements shall be implemented notwithstanding any time limits in domestic law (which is required under Article 25(2), second sentence), nor the alternative provisions for Article 9(1) and Article 7(2) to set a time limit for making transfer pricing adjustments
- Almost 10% of its tax treaties do not contain the equivalent of Article 25(3), second sentence of the OECD Model Tax Convention (OECD, 2017) stating that the competent authorities may consult together for the elimination of double taxation for cases not provided for in the tax treaty.

In order to be fully compliant with all four key areas of an effective dispute resolution mechanism under the Action 14 Minimum Standard, the United Arab Emirates needs to amend and update a certain number of its tax treaties. In this respect, the United Arab Emirates signed and ratified the Multilateral Instrument. Through this instrument a number of its relevant tax treaties have been or will be modified to fulfil the requirements under the Action 14 Minimum Standard. Where treaties will not be modified, upon entry into force of the Multilateral Instrument for the treaties concerned, the United Arab Emirates reported that it intends to update all of its tax treaties via bilateral negotiations to be compliant with the requirements under the Action 14 Minimum Standard but it has not yet put in place a plan in relation hereto.

As the United Arab Emirates has no bilateral APA programme in place, there are no further elements to assess regarding the prevention of disputes.

The United Arab Emirates meets some of the requirements regarding the availability and access to MAP under the Action 14 Minimum Standard. It provides access to MAP in all eligible cases, although it has since 1 January 2018 not received any MAP request from a taxpayer. Furthermore, the United Arab Emirates does not have in place a documented bilateral consultation or notification process for those situations in which its competent authority considers the objection raised by taxpayers in a MAP request as not justified. The United Arab Emirates also has no guidance on the availability of MAP and how it applies this procedure in practice, although it indicated that it is planning to publish rules, guidelines and procedures on access to and the use of MAP in the United Arab Emirates, including the specific information and documentation that should be submitted in a MAP request.

Furthermore, the United Arab Emirates has not been involved in any MAP cases since 1 January 2018, but it meets in principle almost all the requirements under the Action 14 Minimum Standard in relation to the resolution of MAP cases. The United Arab Emirates' competent authority operates fully independently from its audit function of the tax authorities since it has a very limited income tax law. Its organisation is adequate and the performance indicators used are appropriate to perform the MAP function. However, it did not submit MAP statistics according to the Statistics Reporting Framework within the deadline for all the relevant years.

As there were no MAP agreements reached that required implementation since 1 January 2018, it was not yet possible to assess whether the United Arab Emirates meets the Action 14 Minimum Standard as regards the implementation of MAP agreements.

Introduction

Available mechanisms in the United Arab Emirates to resolve tax treaty-related disputes

The United Arab Emirates has entered into 129 tax treaties on income (and/or capital), 93 of which are in force.¹ These 129 treaties are being applied to 129 jurisdictions. All but one of these treaties provide for a mutual agreement procedure for resolving disputes on the interpretation and application of the provisions of the tax treaty. In addition, two of the 129 treaties provide for an arbitration procedure as a final stage to the mutual agreement procedure.²

Under the tax treaties that the United Arab Emirates has entered into, the competent authority function is generally assigned to the Ministry of Finance. Accordingly, this function is delegated to the International Financial Relations department in the Ministry of Finance. The staff members in the Exchange of Information unit and the International Agreements unit in this department would work on MAP cases along with several other tax treaty related tasks.

The United Arab Emirates has not issued any guidance on the governance and administration of the mutual agreement procedure.

Recent developments in the United Arab Emirates

The United Arab Emirates reported it is currently conducting tax treaty negotiations for a protocol to the existing tax treaty with Finland and for new tax treaties with Guernsey and Guyana. The United Arab Emirates recently signed new treaties with Angola (2018), Brazil (2018), Chad (2018), Chile (2019), Egypt (2019), Gabon (2019), Ghana (2019), Korea (2019), Liberia (2019), Mali (2018), Niger (2018), San Marino (2018), Saud Arabia (2018), Sierra Leone (2019), South Sudan (2019), St. Vincent and the Grenadines (2018), Suriname (2018) and Zimbabwe (2018), which have not yet entered into force.

Furthermore, on 27 June 2018, the United Arab Emirates signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“**Multilateral Instrument**”), to adopt, where necessary, modifications to the MAP article under its tax treaties in order to be compliant with the Action 14 Minimum Standard in respect of all relevant tax treaties. The United Arab Emirates deposited its instrument of ratification of this instrument on 29 May 2019, following which the Multilateral Instrument for the United Arab Emirates entered into force on 1 September 2019. With the depositing of the instrument of ratification, the United Arab Emirates also submitted its list of notifications and reservations to that instrument.³ In relation to the Action 14 Minimum Standard, the United Arab Emirates has not made any reservations pursuant to Article 16 of the Multilateral Instrument (concerning the mutual agreement procedure).

Where treaties will not be modified by the Multilateral Instrument, United Arab Emirates reported that it strives updating them through future bilateral negotiations. However, the United Arab Emirates has not put in place a plan for initiating such negotiations with the concerned treaty partners.

Basis for the peer review process

The peer review process entails an evaluation of the United Arab Emirates' implementation of the Action 14 Minimum Standard through an analysis of its legal and administrative framework relating to the mutual agreement procedure, as governed by its tax treaties, domestic legislation and regulations, as well as its MAP programme guidance (if any) and the practical application of that framework. The review process performed is desk-based and conducted through specific questionnaires completed by the United Arab Emirates, its peers and taxpayers. The questionnaires for the peer review process were sent to the United Arab Emirates and the peers on 20 December 2019.

The period for evaluating the United Arab Emirates' implementation of the Action 14 Minimum Standard ranges from 1 January 2018 to 31 December 2019 (“**Review Period**”). In general, developments following the Review Period, including the subsequent introduction of MAP Guidance, have not been taken into account for the analysis in this report. However, the report may depict some recent developments that have occurred after the Review Period, which at this stage will not impact the assessment of the United Arab Emirates' implementation of this minimum standard. In the update of this report, being stage 2 of the peer review process, these recent developments will be taken into account in the assessment and, if necessary, the conclusions contained in this report will be amended accordingly.

For the purpose of this report and the statistics below, in assessing whether the United Arab Emirates is compliant with the elements of the Action 14 Minimum Standard that relate to a specific treaty provision, the newly negotiated treaties or the treaties as modified by a protocol, as described above, were taken into account, even if it concerned a modification or a replacement of an existing treaty. Reference is made to Annex A for the overview of the United Arab Emirates' tax treaties regarding the mutual agreement procedure.

In total four peers provided input: Germany, Poland, Switzerland and Turkey. Their inputs only relate to the treaty provisions and not to experiences in handling and resolving MAP cases.

The United Arab Emirates provided limited answers in its questionnaire, which was submitted on time. However, except for sharing missing treaty texts, the United Arab Emirates responded sparingly to further requests for additional information. The United Arab Emirates provided its MAP profile⁴ and MAP statistics.⁵ Finally, the United Arab Emirates is a member of the FTA MAP Forum and has shown limited co-operation during the peer review process.

Overview of MAP caseload in the United Arab Emirates

The United Arab Emirates has not been involved in any MAP cases during the Review Period.

General outline of the peer review report

This report includes an evaluation of the United Arab Emirates’ implementation of the Action 14 Minimum Standard. The report comprises the following four sections:

- A. Preventing disputes
- B. Availability and access to MAP
- C. Resolution of MAP cases
- D. Implementation of MAP agreements.

Each of these sections is divided into elements of the Action 14 Minimum Standard, as described in the terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective (“**Terms of Reference**”).⁶ Apart from analysing the United Arab Emirates’ legal framework and its administrative practice, the report also incorporates peer input. Furthermore, the report depicts the changes adopted and plans shared by the United Arab Emirates to implement elements of the Action 14 Minimum Standard where relevant. The conclusion of each element identifies areas for improvement (if any) and provides for recommendations how the specific area for improvement should be addressed.

The objective of the Action 14 Minimum Standard is to make dispute resolution mechanisms more effective and concerns a continuous effort. Therefore, this peer review report includes recommendations that the United Arab Emirates continues to act in accordance with a given element of the Action 14 Minimum Standard, even if there is no area for improvement for this specific element.

Notes

1. The tax treaties the United Arab Emirates has entered into are available at: <https://www.mof.gov.ae/en/StrategicPartnerships/DoubleTaxtionAgreements/Pages/DoubleTaxtion.aspx>. The treaties that are signed but have not yet entered into force are with Angola (2018), Antigua and Barbuda (2017), Belize (2015), Benin (2013), Botswana (2018), Brazil (2018), Burundi (2017), Cameroon (2017), Chad (2018), Chile (2019), Colombia (2017), Costa Rica (2017), Ecuador (2016), Egypt (2019), Equatorial Guinea (2016), Ethiopia (2015), Gabon (2019), Gambia (2015), Ghana (2019), Iraq (2017), Korea (2019), Liberia (2019), Libya (2013), Mali (2018), Mauritania (2015), Niger (2018), Palestine (2012), Paraguay (2017), Rwanda (2017), San Marino (2018), Saudi Arabia (2018), Sierra Leone (2019), South Sudan (2019), St. Kitts and Nevis (2016), St. Vincent and the Grenadines (2018), Suriname (2018), Uganda (2015) and Zimbabwe (2018). The newly negotiated treaties with Egypt (2019) and Korea (2019) will replace the existing treaty of 1994 and 2003 respectively, once entered into force. For that reason the newly negotiated treaties are taken into account in the treaty analysis. Reference is made to Annex A for the overview of the United Arab Emirates’ tax treaties.
2. This concerns the treaties with the Netherlands (2007) and San Marino (2018). Reference is made to Annex A for the overview of the United Arab Emirates’ tax treaties.
3. Available at: www.oecd.org/tax/treaties/beps-mli-position-united-arab-emirates-instrument-deposit.pdf.
4. Available at: www.oecd.org/tax/dispute/Papua-New-Guinea-Dispute-Resolution-Profile.pdf.

5. The MAP statistics of the United Arab Emirates are included in Annex B and C of this report.
6. Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective. Available at: www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf.

Part A

Preventing disputes

[A.1] **Include Article 25(3), first sentence, of the OECD Model Tax Convention in tax treaties**

Jurisdictions should ensure that their tax treaties contain a provision which requires the competent authority of their jurisdiction to endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of their tax treaties.

1. Cases may arise concerning the interpretation or the application of tax treaties that do not necessarily relate to individual cases, but are more of a general nature. Inclusion of the first sentence of Article 25(3) of the OECD Model Tax Convention (OECD, 2017) in tax treaties invites and authorises competent authorities to solve these cases, which may avoid submission of MAP requests and/or future disputes from arising, and which may reinforce the consistent bilateral application of tax treaties.

Current situation of the United Arab Emirates' tax treaties

2. Out of the United Arab Emirates' 129 tax treaties, 126 contain a provision equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) requiring their competent authority to endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the tax treaty.¹ One of the remaining treaties uses the term “differences” in place of “difficulties” and the provision is therefore, not considered as being equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017). The two remaining treaties do not contain a provision that is based on or equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). The United Arab Emirates reported that it would be willing to enter into MAP agreements of a general nature even where the applicable treaty does not contain a provision equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

Anticipated modifications

Multilateral Instrument

3. The United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. The Multilateral Instrument has entered into force for the United Arab Emirates on 1 September 2019.

4. Article 16(4)(c)(i) of that instrument stipulates that Article 16(3), first sentence – containing the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(c)(i) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(d)(i), the depositary that this treaty does not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

5. With regard to the three tax treaties identified above that are considered not to contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates listed two of them as a covered tax agreement under the Multilateral Instrument but did not make for any treaty, pursuant to Article 16(6)(d)(i), a notification that it does not contain a provision described in Article 16(4)(c)(i). Therefore, at this stage, none of the three tax treaties identified above will be modified by the Multilateral Instrument upon its entry into force for this treaty to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

Bilateral modifications

6. The United Arab Emirates reported that when the tax treaties that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it will strive to update them via bilateral negotiations to be compliant with element A.1. The United Arab Emirates, however, reported not having in place a specific plan for such negotiations.

Peer input

7. For the three treaties identified that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant peers did not provide input.

Conclusion

	Areas for Improvement	Recommendations
[A.1]	Three out of 129 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). None of these three treaties will be modified by the Multilateral Instrument to include the required provision.	For the three treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.
		To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.

[A.2] Provide roll-back of bilateral APAs in appropriate cases

Jurisdictions with bilateral advance pricing arrangement (“APA”) programmes should provide for the roll-back of APAs in appropriate cases, subject to the applicable time limits (such as statutes of limitation for assessment) where the relevant facts and circumstances in the earlier tax years are the same and subject to the verification of these facts and circumstances on audit.

8. An APA is an arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustment thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time.² The methodology to be applied prospectively under a bilateral or multilateral APA may be relevant in determining the treatment of comparable controlled transactions in previous filed years. The “roll-back” of an APA to these previous filed years may be helpful to prevent or resolve potential transfer pricing disputes.

The United Arab Emirates’ APA programme

9. The United Arab Emirates reported it does not have a bilateral APA programme.

Roll-back of bilateral APAs

10. Since the United Arab Emirates does not have an APA programme in place, there is no possibility for providing roll-back of bilateral APAs to previous years.

Practical application of roll-back of bilateral APAs

11. The United Arab Emirates did not report as to having received any requests for a bilateral APA since 1 January 2018.

12. All peers that provided input indicated not having received any request from a taxpayer asking for a bilateral APA or the roll-back of such an APA involving the United Arab Emirates, which conforms to the above analysis.

Anticipated modifications

13. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element A.2.

Conclusion

	Areas for Improvement	Recommendations
[A.2]	-	-

Notes

1. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
2. This description of an APA based on the definition of an APA in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.

References

- OECD (2017a), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.
- OECD (2017b), *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017*, <https://dx.doi.org/10.1787/tpg-2017-en>.

Part B

Availability and access to MAP

[B.1] Include Article 25(1) of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a MAP provision which provides that when the taxpayer considers that the actions of one or both of the Contracting Parties result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty, the taxpayer, may irrespective of the remedies provided by the domestic law of those Contracting Parties, make a request for MAP assistance, and that the taxpayer can present the request within a period of no less than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty.

14. For resolving cases of taxation not in accordance with the provisions of the tax treaty, it is necessary that tax treaties include a provision allowing taxpayers to request a mutual agreement procedure and that this procedure can be requested irrespective of the remedies provided by the domestic law of the treaty partners. In addition, to provide certainty to taxpayers and competent authorities on the availability of the mutual agreement procedure, a minimum period of three years for submission of a MAP request, beginning on the date of the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty, is the baseline.

Current situation of the United Arab Emirates' tax treaties

Inclusion of Article 25(1), first sentence of the OECD Model Tax Convention

15. Four of the United Arab Emirates' 129 tax treaties contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b) and allowing taxpayers to submit a MAP request to the competent authority of either state when they consider that the actions of one or both of the treaty partners result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty and that can be requested irrespective of the remedies provided by domestic law of either state. In addition, 99 of the United Arab Emirates' tax treaties contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of the state in which they are resident.¹

16. The remaining 26 treaties can be categorised as follows:

Provision	Number of tax treaties
A variation of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), whereby taxpayers can only submit a MAP request to the competent authority of the contracting state of which they are resident.	23
A variation to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), whereby (i) the taxpayer can submit a MAP request only for cases that actually result in double taxation prohibited by the convention and (ii) the taxpayer can submit a MAP request irrespective of domestic available remedies, but whereby pursuant to a protocol provision the taxpayer is also required to initiate these remedies when submitting a MAP request.	1
No MAP Provision based on or equivalent to Article 25 of the OECD Model Tax Convention (OECD, 2017)	2

17. The 23 treaties mentioned in the first row of the table are considered not to have the full equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), since taxpayers are not allowed to submit a MAP request in the state of which they are a national where the case comes under the non-discrimination article. However, for the following reasons 14 of these treaties are considered to be in line with this part of element B.1:

- The relevant tax treaty does not contain a non-discrimination provision and only applies to residents of one of the states (four treaties).
- The non-discrimination provision of the relevant tax treaty only covers nationals that are resident of one of the contracting states. Therefore, it is logical to allow only for the submission of MAP requests to the state of which the taxpayer is a resident (ten treaties).

18. For the remaining nine treaties from this row, the non-discrimination provision is almost identical to Article 24(1) of the OECD Model Tax Convention (OECD, 2017) and applies both to nationals that are and are not resident of one of the contracting states. The omission of the full text of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), as it read prior to the adoption of the Action 14 final report (OECD, 2015b) is therefore not clarified by the absence of or a limited scope of the non-discrimination provision, following which these nine treaty are not in line with this part of element B.1.

19. The treaty mentioned in the second row of the table only allows taxpayers to file a MAP request if the actions of one of both contracting States *result* in taxation not in accordance with the provisions of the convention. Therefore, cases where such actions *will result* in taxation not in accordance with the provisions of the convention are not covered. Further, this treaty allows taxpayers to submit a MAP request irrespective of domestic available remedies. However, the protocol to this treaty limits such submission, as it requires that a domestic remedy should first be initiated before a case can be dealt with in MAP. Furthermore, with respect to the one treaty included in the second row of the table above, the provision incorporated in the protocol to this treaty reads:

With reference to paragraph 1 of Article 25, the expression “irrespective of the remedies provided by the domestic law” means that the mutual agreement procedure is not alternative with the national contentious proceedings which shall be, in any case, preventively initiated, when the claim is related with an assessment of the Italian taxes not in accordance with this Convention.

20. As pursuant to this provision a domestic procedure has to be initiated concomitantly to the initiation of the mutual agreement procedure, a MAP request can in practice thus not be submitted irrespective of the remedies provided by the domestic law.

21. Accordingly, this tax treaty is considered not to be in line with this part of element B.1.

22. The two treaties mentioned in the third row of the table do not contain a provision based on Article 25 of the OECD Model Tax Convention (OECD, 2017) that allows taxpayers to file for a MAP and thus, these treaties are not considered to be in line with this part of element B.1.

Inclusion of Article 25(1), second sentence of the OECD Model Tax Convention

23. Out of the United Arab Emirates' 129 tax treaties, 117 contain a provision equivalent to Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017) allowing taxpayers to submit a MAP request within a period of no less than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the particular tax treaty.²

24. The remaining 12 tax treaties that do not contain such provision can be categorised as follows:

Provision	Number of tax treaties
No MAP provision	2
No filing period for a MAP request	1
Filing period less than 3 years for a MAP request (2 years)	8
Filing period more than 3 years for a MAP request (5 years)	1

Practical application

Article 25(1), first sentence, of the OECD Model Tax Convention

25. As indicated in paragraphs 15 to 22 above, all but two of the United Arab Emirates' tax treaties allow taxpayers to file a MAP request irrespective of domestic remedies. The United Arab Emirates clarified that access to MAP would not be denied on the grounds that the taxpayer has pursued domestic remedies, but that the competent authority would not be allowed to deviate from a final Court decision in the MAP agreement.

Article 25(1), second sentence, of the OECD Model Tax Convention

26. As indicated in paragraph 24 above, all but one of the United Arab Emirates' tax treaties containing MAP provisions include a filing period for a MAP request. The United Arab Emirates has not reported on having a general provision on statute of limitation under its domestic law. Therefore, if the tax treaty does not contain a filing period for MAP requests, the United Arab Emirates reported that its competent authority will not follow time limits in respect of the submission of MAP requests.

Anticipated modifications

Multilateral Instrument

27. The United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. The Multilateral Instrument has entered into force for the United Arab Emirates on 1 September 2019.

Article 25(1), first sentence of the OECD Model Tax Convention

28. Article 16(4)(a)(i) of that instrument stipulates that Article 16(1), first sentence – containing the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b) and allowing the submission of MAP requests to the competent authority of either contracting state – will apply in place of or in the absence of a provision in tax treaties that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b). However, this shall only apply if both contracting parties to the applicable tax treaty have listed this tax treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified the depositary, pursuant to Article 16(6)(a), that this treaty contains the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b). Article 16(4)(a)(i) will for a tax treaty not take effect if one of the treaty partners has, pursuant to Article 16(5)(a), reserved the right not to apply the first sentence of Article 16(1) of that instrument to all of its covered tax agreements.

29. With the depositing of its instrument of ratification, the United Arab Emirates opted, pursuant to Article 16(4)(a)(i) of that instrument, to introduce in its tax treaties a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either contracting state. In other words, where under the United Arab Emirates' tax treaties taxpayers currently have to submit a MAP request to the competent authority of the contracting state of which they are resident, the United Arab Emirates opted to modify these treaties allowing taxpayers to submit a MAP request to the competent authority of either contracting state. In this respect, the United Arab Emirates listed 112 of its 129 treaties as a covered tax agreement under the Multilateral Instrument and made, on the basis of Article 16(6)(a), for 105 the notification that they contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b).

30. In total, 38 of the 105 relevant treaty partners are not a signatory to the Multilateral Instrument, whereas 11 have not listed their treaty with the United Arab Emirates as a covered tax agreement under that instrument and 19 reserved, pursuant to Article 16(5)(a), the right not to apply the first sentence of Article 16(1) to its existing tax treaties, with a view to allow taxpayers to submit a MAP request to the competent authority of either contracting state. Out of the remaining 37 treaty partners, 35 listed their treaty with the United Arab Emirates as having a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b).

31. Of these 35 treaty partners, 19 already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b). For the remaining 16 treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

32. Furthermore, for the remaining two treaties of the 37 treaties, for which the treaty partners did not make a notification on the basis of Article 16(6)(a), the Multilateral

Instrument will only supersede these treaties to the extent that the provisions contained therein are incompatible with the first sentence of Article 16(1). Since these covered tax agreements do not contain the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), their provisions are considered to be incompatible with the first sentence of Article 16(1).

33. Of these two treaty partners, one has already deposited its instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaty between the United Arab Emirates and this treaty partner, and therefore has superseded this treaty to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b). For the remaining treaty, the instrument will, upon entry into force for this treaty, supersede it to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b).

34. In view of the above and in relation to the 12 treaties identified in paragraphs 15 to 22 that are considered not to contain the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), three are part of the 35 treaties that have been or will be modified or superseded by the Multilateral Instrument.

Article 25(1), second sentence of the OECD Model Tax Convention

35. With respect to the period of filing of a MAP request, Article 16(4)(a)(ii) of the Multilateral Instrument stipulates that Article 16(1), second sentence – containing the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply where such period is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of a tax treaty. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(b)(i), the depositary that this treaty does not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017).

36. With regard to the eight tax treaties identified in paragraph 24 above that contain a filing period for MAP requests of less than three years, the United Arab Emirates listed seven treaties as a covered tax agreement under the Multilateral Instrument and made for all, pursuant to Article 16(6)(b)(i), a notification that they do not contain a provision described in Article 16(4)(a)(ii). All of the seven relevant treaty partners also made such notification.

37. Of these seven treaty partners, four already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining three treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

Bilateral modifications

38. The United Arab Emirates reported that when the tax treaties that do not contain the equivalent of Article 25(1) of the OECD Model Tax Convention (OECD, 2015a), as it read prior to the adoption of the Action 14 final report (OECD, 2015b) and that will not be modified by the Multilateral Instrument, it will strive to update them via bilateral negotiations to be compliant with element B.1. The United Arab Emirates, however, reported not having in place a specific plan for such negotiations.

Peer input

39. For the 12 treaties identified that do not contain the equivalent of Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b), one peer provided input. However, this peer did not make any observations on how this treaty would be renegotiated. For the eight treaties identified that do not contain the equivalent of Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017), the relevant peers did not provide input.

Conclusion

	Areas for Improvement	Recommendations
[B.1]	<p>Two out of 129 tax treaties do not contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b) and the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these two treaties:</p> <ul style="list-style-type: none"> • One has been modified by the Multilateral Instrument to include the equivalent of Article 25(1) of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include a filing period of three years upon entry into force for the treaties concerned, but not as regards Article 25(1), first sentence. 	<p>As one treaty will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b), or b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision. <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating this treaty to include the required provision.</p>
	<p>Ten out of 129 tax treaties do not contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b). Of these nine treaties:</p> <ul style="list-style-type: none"> • Two have been modified or superseded by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining eight treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As eight treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b) or b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision. <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>

	Areas for Improvement	Recommendations
[B.1]	<p>Six out of 129 tax treaties do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), as the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these six treaties:</p> <ul style="list-style-type: none"> • Three have been modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Two are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining treaty will not be modified by the Multilateral Instrument to include the required provision. 	<p>With regard to the one treaty that was recently signed but not is force as yet and that will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should enter into bilateral negotiations with the concerned treaty partner to make this treaty in line with element B.1.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating this treaty to include the required provision.</p>
		<p>In addition, the United Arab Emirates should include Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b) in all future tax treaties.</p>

[B.2] Allow submission of MAP requests to the competent authority of either treaty partner, or, alternatively, introduce a bilateral consultation or notification process

Jurisdictions should ensure that either (i) their tax treaties contain a provision which provides that the taxpayer can make a request for MAP assistance to the competent authority of either Contracting Party, or (ii) where the treaty does not permit a MAP request to be made to either Contracting Party and the competent authority who received the MAP request from the taxpayer does not consider the taxpayer's objection to be justified, the competent authority should implement a bilateral consultation or notification process which allows the other competent authority to provide its views on the case (such consultation shall not be interpreted as consultation as to how to resolve the case).

40. In order to ensure that all competent authorities concerned are aware of MAP requests submitted, for a proper consideration of the request by them and to ensure that taxpayers have effective access to MAP in eligible cases, it is essential that all tax treaties contain a provision that either allows taxpayers to submit a MAP request to the competent authority:

- i. of either treaty partner; or, in the absence of such provision
- ii. where it is a resident, or to the competent authority of the state of which they are a national if their cases come under the non-discrimination article. In such cases, jurisdictions should have in place a bilateral consultation or notification process where a competent authority considers the objection raised by the taxpayer in a MAP request as being not justified.

Domestic bilateral consultation or notification process in place

41. As discussed under element B.1, out of the United Arab Emirates' 129 treaties, four currently contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b),

allowing taxpayers to submit a MAP request to the competent authority of either treaty partner. However, as was also discussed under element B.1, 37 of these 129 treaties have been or will be modified or superseded by the Multilateral Instrument to allow taxpayers to submit a MAP request to the competent authority of either treaty partner.³

42. The United Arab Emirates reported that it has not introduced a bilateral consultation or notification process that allows the other competent authority concerned to provide its views on the case when its competent authority considers the objection raised in the MAP request not to be justified.

Practical application

43. The United Arab Emirates reported that since 1 January 2018 its competent authority has not received any MAP requests from taxpayers. Therefore, there were no cases where it was decided that the objection raised by taxpayers in such request was not justified.

44. All peers that provided input indicated not being aware of any cases for which the United Arab Emirates' competent authority considered the objection raised in a MAP request as not justified. They also reported not having been consulted/notified in such cases, which can be explained because no such cases occurred since this date.

Anticipated modifications

45. The United Arab Emirates indicated that it will introduce a documented bilateral consultation or notification process for those situations where its competent authority considers an objection raised in a MAP request as being not justified.

Conclusion

	Areas for Improvement	Recommendations
[B.2]	Only four of the 129 treaties contain a provision equivalent to Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either treaty partners. For the remaining treaties no documented bilateral consultation or notification process is in place, which allows the other competent authority concerned to provide its views on the case when the taxpayer's objection raised in the MAP request is considered not to be justified.	The United Arab Emirates should without further delay follow its stated intention to introduce a documented notification and/or consultation process and provide in that document rules of procedure on how that process should be applied in practice, including the steps to be followed and timing of these steps. Furthermore, the United Arab Emirates should apply that process in practice for cases in which its competent authority considered the objection raised in a MAP request not to be justified and when the tax treaty concerned does not contain Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b).

[B.3] Provide access to MAP in transfer pricing cases

Jurisdictions should provide access to MAP in transfer pricing cases.

46. Where two or more tax administrations take different positions on what constitutes arm's length conditions for specific transactions between associated enterprises, economic double taxation may occur. Not granting access to MAP with respect to a treaty partner's transfer pricing adjustment, with a view to eliminating the economic double taxation that may arise from such adjustment, will likely frustrate the main objective of tax treaties. Jurisdictions should thus provide access to MAP in transfer pricing cases.

Legal and administrative framework

47. Out of the United Arab Emirates’ 129 tax treaties, 107 contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017) requiring their state to make a correlative adjustment in case a transfer pricing adjustment is imposed by the treaty partner.⁴ One tax treaty does not contain in its entirety a provision that is based on Article 9 of the OECD Model Tax Convention (OECD, 2017) with regard to associated enterprises. Furthermore, 13 tax treaties do not contain a provision that is based on or equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). The remaining eight treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but deviate from this provision for the following reasons:

- Three treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but the granting of a corresponding adjustment could be read as only optional as the word “shall” is replaced by “may”.
- One treaty contains a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but which does not contain the last part of the second sentence that allows 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 (OECD, 2017), but which contains additional wording “(due regard shall be had to the other provisions of this Agreement) and the domestic taxation laws of the respective Contracting State” in the last sentence.
- Three treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but is considered not being equivalent thereof as it stipulates that a corresponding adjustment can only be made through an agreement or consultation between the competent authorities.

48. Access to MAP should be provided in transfer pricing cases regardless of whether the equivalent of Article 9(2) is contained in the United Arab Emirates’ tax treaties and irrespective of whether its domestic legislation enables the granting of corresponding adjustments. In accordance with element B3, as translated from the Action 14 Minimum Standard, the United Arab Emirates indicated that it will always provide access to MAP for transfer pricing cases and is willing to make corresponding adjustments, regardless of whether the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017) is contained in its tax treaties.

49. Since the United Arab Emirates has no published MAP guidance to date, there is limited publicly available information on access to MAP in transfer pricing cases. However, the United Arab Emirates’ MAP profile notes that access to MAP would be provided in all transfer pricing cases.

Application of legal and administrative framework in practice

50. The United Arab Emirates reported that since 1 January 2018, it has not denied access to MAP on the basis that the case concerned a transfer pricing case. However, no MAP cases were received during this period.

51. All peers that provided input indicated not being aware of a denial of access to MAP by the United Arab Emirates since 1 January 2018 on the basis that the case concerned was a transfer pricing case.

Anticipated modifications

52. The United Arab Emirates reported that it is in favour of including Article 9(2) of the OECD Model Tax Convention (OECD, 2017) in its tax treaties where possible and that it will seek to include this provision in all of its future tax treaties. In that regard, the United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. Article 17(2) of that instrument stipulates that Article 17(1) – containing the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017) – 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 (OECD, 2017). However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument. Article 17(2) of the Multilateral Instrument does not take effect for a tax treaty if one or both of the treaty partners have, pursuant to Article 17(3), reserved the right not to apply Article 17(1) for those tax treaties that already contain the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017), or not to apply Article 17(1) in the absence of such equivalent under the condition 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 notify the depositary whether the applicable treaty already contains a provision equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). Where such a notification is made by both of them, the Multilateral Instrument will modify this treaty to replace that provision. If neither or only one treaty partner 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 (OECD, 2017)).

53. The United Arab Emirates has, pursuant to Article 17(3), not reserved the right not to apply Article 17(1) of the Multilateral Instrument for those tax treaties that already contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). With regard to the 21 tax treaties identified in paragraph 47 above that are considered not to contain this equivalent (disregarding the one treaty that does not contain Article 9 at all), the United Arab Emirates listed 19 of them as a covered tax agreement under the Multilateral Instrument, but only for three did it make a notification on the basis of Article 17(4). One of these three treaty partners is not a signatory to the Multilateral Instrument. Both remaining relevant treaty partners listed their treaty with the United Arab Emirates as a covered tax agreement and also made a notification on the basis of Article 17(4) that their treaty with the United Arab Emirates contains a provision described in Article 17(2). Both of these treaty partners have already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017) in place of existing provisions in these treaties.

54. With regard to the remaining 16 treaties that were not notified by the United Arab Emirates under Article 17(4), five treaty partners are not signatories to the Multilateral Instrument and two treaty partners have not listed their treaty with the United Arab Emirates under that instrument. Two of the remaining nine treaty partners have, on the basis of Article 17(3), reserved the right not to apply Article 17(1).

55. Of the remaining seven treaty partners, four already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore have been superseded by the Multilateral Instrument upon its entry into force for these treaties to include the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017), 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 remaining three treaties will be superseded by the Multilateral Instrument upon its entry into force for these treaties to include the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017), 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).

Conclusion

	Areas for Improvement	Recommendations
[B.3]	The United Arab Emirates reported that it will provide access to MAP in transfer pricing cases. Its competent authority, however did not receive any MAP request for such cases during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP in such cases.	

[B.4] Provide access to MAP in relation to the application of anti-abuse provisions

Jurisdictions should provide access to MAP in cases in which there is a disagreement between the taxpayer and the tax authorities making the adjustment as to whether the conditions for the application of a treaty anti-abuse provision have been met or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty.

56. There is no general rule denying access to MAP in cases of perceived abuse. In order to protect taxpayers from arbitrary application of anti-abuse provisions in tax treaties and in order to ensure that competent authorities have a common understanding on such application, it is important that taxpayers have access to MAP if they consider the interpretation and/or application of a treaty anti-abuse provision as being incorrect. Subsequently, to avoid cases in which the application of domestic anti-abuse legislation is in conflict with the provisions of a tax treaty, it is also important that taxpayers have access to MAP in such cases.

Legal and administrative framework

57. None of the United Arab Emirates' 129 tax treaties allow competent authorities to restrict access to MAP for cases where a treaty anti-abuse provision applies or where there is a disagreement between the taxpayer and the tax authorities as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty. In addition, also the domestic law and/or administrative processes of the United Arab Emirates do not include a provision allowing its competent authority to limit access to MAP for cases in which there is a disagreement between the taxpayer and the tax authorities as to whether the conditions for the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty.

58. Since the United Arab Emirates has no published MAP guidance to date, there is limited publicly available information on access to MAP in relation to the application of anti-abuse provisions. However, the United Arab Emirates' MAP profile notes that access to MAP would be provided in respect of issues relating to the application of treaty anti-abuse provisions and issues relating to the application of domestic anti-abuse provisions.

Practical application

59. The United Arab Emirates reported that since 1 January 2018 it has not denied access to MAP in cases in which there was a disagreement between the taxpayer and the tax authorities as to whether the conditions for the application of a treaty anti-abuse provision have been met, or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty. However, no MAP cases were received from taxpayers in this period.

60. All peers that provided input indicated not being aware of cases that have been denied access to MAP in the United Arab Emirates since 1 January 2018 in relation to the application of treaty and/or domestic anti-abuse provisions.

Anticipated modifications

61. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element B.4.

Conclusion

	Areas for Improvement	Recommendations
[B.4]	The United Arab Emirates reported it will give access to MAP in cases concerning whether the conditions for the application of a treaty anti-abuse provision have been met or whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty. Its competent authority, however, did not receive any MAP requests of this kind from taxpayers during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP in such cases.	

[B.5] Provide access to MAP in cases of audit settlements

Jurisdictions should not deny access to MAP in cases where there is an audit settlement between tax authorities and taxpayers. If jurisdictions have an administrative or statutory dispute settlement/resolution process independent from the audit and examination functions and that can only be accessed through a request by the taxpayer, jurisdictions may limit access to the MAP with respect to the matters resolved through that process.

62. An audit settlement procedure can be valuable to taxpayers by providing certainty on their tax position. Nevertheless, as double taxation may not be fully eliminated by agreeing on such settlements, taxpayers should have access to the MAP in such cases, unless they were already resolved via an administrative or statutory disputes settlement/resolution process that functions independently from the audit and examination function and which is only accessible through a request by taxpayers.

Legal and administrative framework***Audit settlements***

63. The United Arab Emirates reported that under its domestic law no process is available allowing taxpayers and the tax administration to enter into a settlement agreement during the course of or after the ending of an audit.

Administrative or statutory dispute settlement/resolution process

64. The United Arab Emirates reported that it does not have an administrative or statutory dispute settlement/resolution process in place, which is independent from the audit and examination functions and which can only be accessed through a request by the taxpayer.

Practical application

65. All peers indicated not being aware of a denial of access to MAP in the United Arab Emirates since 1 January 2018 in cases where there was an audit settlement between the taxpayer and the tax administration, which can be explained by the fact that such settlements are not possible in the United Arab Emirates.

Anticipated modifications

66. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element B.5.

Conclusion

	Areas for Improvement	Recommendations
[B.5]	-	-

[B.6] Provide access to MAP if required information is submitted

Jurisdictions should not limit access to MAP based on the argument that insufficient information was provided if the taxpayer has provided the required information based on the rules, guidelines and procedures made available to taxpayers on access to and the use of MAP.

67. To resolve cases where there is taxation not in accordance with the provisions of the tax treaty, it is important that competent authorities do not limit access to MAP when taxpayers have complied with the information and documentation requirements as provided in the jurisdiction's guidance relating hereto. Access to MAP will be facilitated when such required information and documentation is made publicly available.

Legal framework on access to MAP and information to be submitted

68. As will be discussed under element B.8, the United Arab Emirates has not yet issued any MAP guidance to date. The United Arab Emirates further reported that its domestic law does not provide any guidance in respect of the MAP and that at present, there is neither a defined list of information that the taxpayer is required to provide along with a MAP request nor a specific timeframe within which any requested information should be provided.

69. However, the United Arab Emirates reported that it would not deny a taxpayer access to MAP on the basis that insufficient information was provided.

Practical application

70. The United Arab Emirates reported that since 1 January 2018 it has not denied access to MAP for cases where the taxpayer had not provided the required information or documentation, which is clarified by the fact that no MAP requests were received from taxpayers during this period.

71. All peers that provided input indicated not being aware of a limitation of access to MAP by the United Arab Emirates since 1 January 2018 in situations where taxpayers complied with information and documentation requirements.

Anticipated modifications

72. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element B.6.

Conclusion

	Areas for Improvement	Recommendations
[B.6]	The United Arab Emirates reported it will give access to MAP irrespective of the information provided by taxpayers in a MAP request. Its competent authority, however, did not receive any MAP requests from taxpayers during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP when it receives a request that includes the required information and documentation.	

[B.7] Include Article 25(3), second sentence, of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a provision under which competent authorities may consult together for the elimination of double taxation in cases not provided for in their tax treaties.

73. For ensuring that tax treaties operate effectively and in order for competent authorities to be able to respond quickly to unanticipated situations, it is useful that tax treaties include the second sentence of Article 25(3) of the OECD Model Tax Convention, enabling them to consult together for the elimination of double taxation in cases not provided for by these treaties.

Current situation of the United Arab Emirates' tax treaties

74. Out of the United Arab Emirates' 129 tax treaties, 117 contain a provision equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) allowing their competent authorities to consult together for the elimination of double taxation in cases not provided for in their tax treaties.⁵ The remaining 12 tax treaties do not contain a provision that is based on or equivalent to Article 25(3), second sentence of the OECD Model Tax Convention (OECD, 2017)

Anticipated modifications

Multilateral Instrument

75. The United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. The Multilateral Instrument has entered into force for the United Arab Emirates on 1 September 2019.

76. Article 16(4)(c)(ii) of that instrument stipulates that Article 16(3), second sentence – containing the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(c)(ii) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(d)(ii), the depositary that this treaty does not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017).

77. With regard to the 12 tax treaties identified above that are considered not to contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates listed all of them as a covered tax agreement under the Multilateral Instrument, but only for nine treaties did it make, pursuant to Article 16(6)(d)(ii), a notification that they do not contain a provision described in Article 16(4)(c)(ii). Of the relevant nine treaty partners, one is not a signatory to the Multilateral Instrument. The remaining eight treaty partners also made such notification.

78. Of these eight treaty partners, four already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining four treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

Bilateral modifications

79. The United Arab Emirates reported that when the tax treaties that do not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it will strive to update them via bilateral negotiations to be compliant with element B.7. The United Arab Emirates, however, reported not having in place a specific plan for such negotiations.

Peer input

80. For the 12 treaties identified that do not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant peers did not provide input.

Conclusion

	Areas for Improvement	Recommendations
[B.7]	<p>12 out of 129 tax treaties do not contain a provision that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). Of these 12 treaties:</p> <ul style="list-style-type: none"> • Four have been modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Four are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining four treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.</p> <p>With regard to the one treaty among these three treaties that was recently signed but not is force as yet, the United Arab Emirates should enter into bilateral negotiations with the concerned treaty partner to make this treaty in line with element B.7.</p>
		To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.

[B.8] Publish clear and comprehensive MAP guidance

Jurisdictions should publish clear rules, guidelines and procedures on access to and use of the MAP and include the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance.

81. Information on a jurisdiction's MAP regime facilitates the timely initiation and resolution of MAP cases. Clear rules, guidelines and procedures on access to and use of the MAP are essential for making taxpayers and other stakeholders aware of how a jurisdiction's MAP regime functions. In addition, to ensure that a MAP request is received and will be reviewed by the competent authority in a timely manner, it is important that a jurisdiction's MAP guidance clearly and comprehensively explains how a taxpayer can make a MAP request and what information and documentation should be included in such request.

The United Arab Emirates' MAP guidance

82. The United Arab Emirates has not issued guidance on the MAP process and how it applies that process in practice.

83. Since the United Arab Emirates does not have published MAP guidance, the information that the FTA MAP Forum agreed should be included in such guidance is not available. This concerns: (i) contact information of the competent authority or the office in charge of MAP cases and (ii) the manner and form in which the taxpayers should submit its MAP request.⁶ Furthermore, due to the absence of any MAP guidance, information on various subjects is not specifically addressed. This concerns information on:

- whether MAP is available in cases of: (i) transfer pricing cases, (ii) the application of anti-abuse provisions, (iii) multilateral disputes and (iv) bona fide foreign-initiated self-adjustments

- whether taxpayers can request for the multi-year resolution of recurring issues through MAP
- the possibility of suspension of tax collection during the course of a MAP
- the consideration of interest and penalties in the MAP
- the steps of the process and the timing of such steps for the implementation of MAP agreements, including any actions to be taken by taxpayers (if any).

Information and documentation to be included in a MAP request

84. To facilitate the review of a MAP request by competent authorities and to have more consistency in the required content of MAP requests, the FTA MAP Forum agreed on guidance that jurisdictions could use in their domestic guidance on what information and documentation taxpayers need to include in request for MAP assistance.⁷ This concerns:

- identity of the taxpayer(s) covered in the MAP request
- the basis for the request
- facts of the case
- analysis of the issue(s) requested to be resolved via MAP
- whether the MAP request was also submitted to the competent authority of the other treaty partner
- whether the MAP request was also submitted to another authority under another instrument that provides for a mechanism to resolve treaty-related disputes
- whether the issue(s) involved were dealt with previously
- a statement confirming that all information and documentation provided in the MAP request is accurate and that the taxpayer will assist the competent authority in its resolution of the issue(s) presented in the MAP request by furnishing any other information or documentation required by the competent authority in a timely manner.

85. Due to the fact that the United Arab Emirates has not issued MAP guidance, there is also no guidance on this in the United Arab Emirates.

Anticipated modifications

86. The United Arab Emirates indicated that it intends to publish a MAP guidance in the future in order to be in line with element B.8.

Conclusion

	Areas for Improvement	Recommendations
	There is no published MAP guidance.	<p>The United Arab Emirates should without further delay introduce clear and comprehensive MAP guidance. This guidance should in any case include (i) contact details of the competent authority or office in charge of MAP cases and (ii) manner and form in which the taxpayer should submit its MAP request.</p> <p>Additionally, although not required by the Action 14 Minimum Standard, the United Arab Emirates could consider including information on:</p> <ul style="list-style-type: none"> • how the MAP operates in the United Arab Emirates, the rules for accessing MAP, how its competent authority applies the process in practice and the rights and role of taxpayers • whether MAP is available in cases of: (i) transfer pricing, (ii) the application of anti-abuse provisions, (iii) multilateral disputes and (iv) bona fide foreign-initiated self-adjustments • whether taxpayers can request for the multi-year resolution of recurring issues through MAP • the possibility of suspension of tax collection during the course of a MAP • the consideration of interest and penalties in the MAP • the steps of the process and the timing of such steps for the implementation of MAP agreements, including any actions to be taken by taxpayers (if any).
[B.8]	No guidance is available on what information taxpayers should include in their MAP request.	<p>The United Arab Emirates should, once published, include in its MAP guidance information on the manner and form in which taxpayers should submit their MAP request. In particular, the following items could be included:</p> <ul style="list-style-type: none"> • identity of the taxpayer(s) covered in the MAP request • the basis for the request • facts of the case • analysis of the issue(s) requested to be resolved via MAP • whether the MAP request was also submitted to the competent authority of the other treaty partner • whether the MAP request was also submitted to another authority under another instrument that provides for a mechanism to resolve treaty-related disputes • whether the issue(s) involved were dealt with previously • a statement confirming that all information and documentation provided in the MAP request is accurate and that the taxpayer will assist the competent authority in its resolution of the issue(s) presented in the MAP request by furnishing any other information or documentation required by the competent authority in a timely manner.

[B.9] Make MAP guidance available and easily accessible and publish MAP profile

Jurisdictions should take appropriate measures to make rules, guidelines and procedures on access to and use of the MAP available and easily accessible to the public and should publish their jurisdiction MAP profiles on a shared public platform pursuant to the agreed template.

87. The public availability and accessibility of a jurisdiction’s MAP guidance increases public awareness on access to and the use of the MAP in that jurisdiction. Publishing MAP profiles on a shared public platform further promotes the transparency and dissemination of the MAP programme.⁸

Rules, guidelines and procedures on access to and use of the MAP

88. As stated under element B.8, the United Arab Emirates has not yet published its MAP guidance.

MAP profile

89. The MAP profile of the United Arab Emirates is published on the website of the OECD and was last updated in May 2020. While this MAP profile is complete in formal terms, since the United Arab Emirates has not published MAP guidance, limited information on its MAP programme is provided in its responses. Further, no detailed descriptions or additional links have been provided.

Anticipated modifications

90. The United Arab Emirates indicated that it intends to publish a MAP guidance in the future and to update its MAP profile accordingly to be in line with element B.9.

Conclusion

	Areas for Improvement	Recommendations
[B.9]	MAP guidance has not been issued and is therefore not publically available.	The United Arab Emirates should, once it has issued MAP guidance, make this guidance publicly available and easily accessible and should update its MAP profile once it has issued MAP guidance in order to have more detailed information on the United Arab Emirates’ MAP programme.

[B.10] Clarify in MAP guidance that audit settlements do not preclude access to MAP

Jurisdictions should clarify in their MAP guidance that audit settlements between tax authorities and taxpayers do not preclude access to MAP. If jurisdictions have an administrative or statutory dispute settlement/resolution process independent from the audit and examination functions and that can only be accessed through a request by the taxpayer, and jurisdictions limit access to the MAP with respect to the matters resolved through that process, jurisdictions should notify their treaty partners of such administrative or statutory processes and should expressly address the effects of those processes with respect to the MAP in their public guidance on such processes and in their public MAP programme guidance.

91. As explained under element B.5, an audit settlement can be valuable to taxpayers by providing certainty to them on their tax position. Nevertheless, as double taxation may not be fully eliminated by agreeing with such settlements, it is important that a jurisdiction's MAP guidance clarifies that in case of audit settlement taxpayers have access to the MAP. In addition, for providing clarity on the relationship between administrative or statutory dispute settlement or resolution processes and the MAP (if any), it is critical that both the public guidance on such processes and the public MAP programme guidance address the effects of those processes, if any. Finally, as the MAP represents a collaborative approach between treaty partners, it is helpful that treaty partners are notified of each other's MAP programme and limitations thereto, particularly in relation to the previously mentioned processes.

MAP and audit settlements in the MAP guidance

92. As previously discussed under B.5, audit settlements are not possible in the United Arab Emirates.

93. Peers raised no issues with respect to the availability of audit settlements and the inclusion of information hereon in the United Arab Emirates' MAP guidance, which can be clarified by the fact that the United Arab Emirates has no such published guidance and such settlements are not possible in the United Arab Emirates.

MAP and other administrative or statutory dispute settlement/resolution processes in available guidance

94. As previously mentioned under element B.5, the United Arab Emirates does not have an administrative or statutory dispute settlement/resolution process in place that is independent from the audit and examination functions and that can only be accessed through a request by the taxpayer. In that regard, there is no need to address the effects of such process with respect to MAP in the United Arab Emirates' MAP guidance.

95. All peers that provided input indicated not being aware of the existence of an administrative or statutory dispute settlement/resolution process in the United Arab Emirates, which can be clarified by the fact that such process is not in place in the United Arab Emirates.

Notification of treaty partners of existing administrative or statutory dispute settlement/resolution processes

96. As the United Arab Emirates does not have an internal administrative or statutory dispute settlement/resolution process in place, there is no need for notifying treaty partners of such process.

Anticipated modifications

97. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element B.10.

Conclusion

	Areas for Improvement	Recommendations
[B.10]	-	-

Notes

1. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
2. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
3. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
4. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
5. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
6. Available at: www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf.
7. Available at: www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf.
8. The shared public platform can be found at: www.oecd.org/ctp/dispute/country-map-profiles.htm.

References

- OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.
- OECD (2015a), *Model Tax Convention on Income and on Capital 2014 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264239081-en>.
- OECD (2015b), “Making Dispute Resolution Mechanisms More Effective, Action 14 – 2015 Final Report”, in *OECD/G20 Base Erosion and Profit Shifting Project*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264241633-en>.

Part C

Resolution of MAP cases

[C.1] Include Article 25(2), first sentence, of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a provision which requires that the competent authority who receives a MAP request from the taxpayer, shall endeavour, if the objection from the taxpayer appears to be justified and the competent authority is not itself able to arrive at a satisfactory solution, to resolve the MAP case by mutual agreement with the competent authority of the other Contracting Party, with a view to the avoidance of taxation which is not in accordance with the tax treaty.

98. It is of critical importance that in addition to allowing taxpayers to request for a MAP, tax treaties also include the equivalent of the first sentence of Article 25(2) of the OECD Model Tax Convention (OECD, 2017), which obliges competent authorities, in situations where the objection raised by taxpayers are considered justified and where cases cannot be unilaterally resolved, to enter into discussions with each other to resolve cases of taxation not in accordance with the provisions of a tax treaty.

Current situation of the United Arab Emirates' tax treaties

99. Out of the United Arab Emirates' 129 tax treaties, 127 contain a provision equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) requiring its competent authority to endeavour – when the objection raised is considered justified and no unilateral solution is possible – to resolve by mutual agreement with the competent authority of the other treaty partner the MAP case with a view to the avoidance of taxation which is not in accordance with the tax treaty.¹ The remaining two treaties do not contain a provision that is based on or equivalent to Article 25(2), first sentence of the OECD Model Tax Convention (OECD, 2017).

Anticipated modifications

Multilateral Instrument

100. The United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. The Multilateral Instrument has entered into force for the United Arab Emirates on 1 September 2019.

101. Article 16(4)(b)(i) of that instrument stipulates that Article 16(2), first sentence – containing the equivalent of Article 25(2), first sentence, of the OECD Model Tax

Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(b)(i) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(c)(i), the depositary that this treaty does not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017).

102. With regard to the two treaties identified above that are considered not to contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates listed both of them as covered tax agreements under the Multilateral Instrument but did not make for them, pursuant to Article 16(6)(c)(i), a notification that they do not contain a provision described in Article 16(4)(b)(i). Therefore, at this stage, these treaties will not be modified by the Multilateral Instrument upon its entry into force to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017).

Bilateral modifications

103. The United Arab Emirates reported that when the tax treaties that do not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it will strive to update them via bilateral negotiations to be compliant with element C.1. The United Arab Emirates, however, reported not having in place a specific plan for such negotiations.

Peer input

104. For the two treaties identified that does not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant peer did not provide input.

Conclusion

	Areas for Improvement	Recommendations
[C.1]	Two out of 129 tax treaties does not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). Neither treaty will be modified by the Multilateral Instrument to include the required provision.	<p>Since two treaties will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.

[C.2] Seek to resolve MAP cases within a 24-month average timeframe

Jurisdictions should seek to resolve MAP cases within an average time frame of 24 months. This time frame applies to both jurisdictions (i.e. the jurisdiction which receives the MAP request from the taxpayer and its treaty partner).

105. As double taxation creates uncertainties and leads to costs for both taxpayers and jurisdictions, and as the resolution of MAP cases may also avoid (potential) similar issues for future years concerning the same taxpayers, it is important that MAP cases are resolved swiftly. A period of 24 months is considered as an appropriate time period to resolve MAP cases on average.

Reporting of MAP statistics

106. The FTA MAP Forum has agreed on rules for reporting of MAP statistics (“**MAP Statistics Reporting Framework**”) for MAP requests submitted on or after 1 January 2016. Also, for MAP requests submitted prior to that date, the FTA MAP Forum agreed to report MAP statistics on the basis of an agreed template. The United Arab Emirates joined in the Inclusive Framework in 2018. For this reason the statistics referred to are pre-2018 cases for cases that were pending on 31 December 2017, and post-2017 cases for cases that started on or after 1 January 2018. The United Arab Emirates did not submit its MAP statistics for 2018. However, its MAP statistics for 2019 were submitted pursuant to the MAP Statistics Reporting Framework within the prescribed deadline.

Monitoring of MAP statistics

107. As the United Arab Emirates has not received a MAP request, there was no need to have a system in place that communicates, monitors and manages with its treaty partners the MAP caseload.

Analysis of the United Arab Emirates’ MAP caseload

108. The United Arab Emirates has not been involved in any MAP cases during the Review Period.

Overview of cases closed during the Statistics Reporting Period

109. The United Arab Emirates has not been involved in any MAP cases during the Review Period.

Peer input

110. No peer input was received in respect of element C.2.

Anticipated modifications

111. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element C.2.

Conclusion

	Areas for Improvement	Recommendations
[C.2]	MAP statistics for 2018 were not submitted.	The United Arab Emirates should report its MAP statistics in accordance with the MAP Statistics Reporting Framework.
	As there were no post-2017 MAP cases to resolve it was therefore at this stage not possible to evaluate whether the United Arab Emirates' competent authority seeks to resolve MAP cases within an average time frame of 24 months.	

[C.3] Provide adequate resources to the MAP function

Jurisdictions should ensure that adequate resources are provided to the MAP function.

112. Adequate resources, including personnel, funding and training, are necessary to properly perform the competent authority function and to ensure that MAP cases are resolved in a timely, efficient and effective manner.

Description of the United Arab Emirates' competent authority

113. Under the tax treaties that the United Arab Emirates has entered into, the competent authority function is generally assigned to the Ministry of Finance. Accordingly, this function is delegated to the International Financial Relations department in the Ministry of Finance. The staff members in the Exchange of Information unit and the International Agreements unit in this department would work on MAP cases along with several other tax treaty related tasks. The United Arab Emirates did not provide further details on the number of staff members in this department, their background or functions.

Monitoring mechanism

114. As discussed under element C.2, the United Arab Emirates' competent authority has not yet been involved in any MAP cases and thus, it does not have a monitoring mechanism in place either.

Practical application

MAP statistics

115. As discussed under element C.2, the United Arab Emirates' competent authority has not yet been involved in any MAP cases.

Peer input

116. No peer input was received in respect of element C.3.

Anticipated modifications

117. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element C.3.

Conclusion

	Areas for Improvement	Recommendations
[C.3]	-	The United Arab Emirates should monitor whether the resources available for the competent authority function remain adequate in order to resolve future MAP cases in a timely, efficient and effective manner.

[C.4] Ensure staff in charge of MAP has the authority to resolve cases in accordance with the applicable tax treaty

Jurisdictions should ensure that the staff in charge of MAP processes have the authority to resolve MAP cases in accordance with the terms of the applicable tax treaty, in particular without being dependent on the approval or the direction of the tax administration personnel who made the adjustments at issue or being influenced by considerations of the policy that the jurisdictions would like to see reflected in future amendments to the treaty.

118. Ensuring that staff in charge of MAP can and will resolve cases, absent any approval/direction by the tax administration personnel directly involved in the adjustment and absent any policy considerations, contributes to a principled and consistent approach to MAP cases.

Functioning of staff in charge of MAP

119. The United Arab Emirates reported that since it does not have a general income tax law at the moment, it only has a limited audit function which would not interfere with the work of the competent authority.

120. Further, the United Arab Emirates clarified that its competent authority will take into consideration the actual terms of a tax treaty as applicable for the relevant year and that it is committed not to be influenced by policy considerations that the United Arab Emirates would like to see reflected in future amendments to the treaty.

Practical application

121. Peers generally reported no impediments in the United Arab Emirates to perform its MAP function in the absence of approval or the direction of the tax administration personnel who made the adjustments at issue or being influenced by considerations of the policy.

Anticipated modifications

122. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element C.4.

Conclusion

	Areas for Improvement	Recommendations
[C.4]	-	For future MAP cases, the United Arab Emirates should ensure that its competent authority continues to have the authority, and uses that authority in practice, to resolve MAP cases without being dependent on approval or direction from the tax administration personnel directly involved in the adjustment at issue and absent any policy considerations that the United Arab Emirates would like to see reflected in future amendments to the treaty.

[C.5] Use appropriate performance indicators for the MAP function

Jurisdictions should not use performance indicators for their competent authority functions and staff in charge of MAP processes based on the amount of sustained audit adjustments or maintaining tax revenue.

123. For ensuring that each case is considered on its individual merits and will be resolved in a principled and consistent manner, it is essential that any performance indicators for the competent authority function and for the staff in charge of MAP processes are appropriate and not based on the amount of sustained audit adjustments or aim at maintaining a certain amount of tax revenue.

Performance indicators used by the United Arab Emirates

124. The Action 14 final report includes examples of performance indicators that are considered appropriate. These indicators are:

- number of MAP cases resolved
- consistency (i.e. a treaty should be applied in a principled and consistent manner to MAP cases involving the same facts and similarly-situated taxpayers)
- time taken to resolve a MAP case (recognising that the time taken to resolve a MAP case may vary according to its complexity and that matters not under the control of a competent authority may have a significant impact on the time needed to resolve a case).

125. In view of these examples, as the United Arab Emirates has not been involved in any MAP cases thus far, it did not report using any of these performance indicators to assess staff in charge of MAP cases.

126. Further to the above, the United Arab Emirates reported that it does not use any performance indicators for staff in charge of MAP that are related to the outcome of MAP discussions in terms of the amount of sustained audit adjustments or maintained tax revenue. In other words, staff in charge of MAP is not evaluated on the basis of the material outcome of MAP discussions.

Practical application

127. Peers that provided input reported not being aware of the use of performance indicators by the United Arab Emirates that are based on the amount of sustained audit adjustments or maintaining a certain amount of tax revenue

Anticipated modifications

128. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element C.5.

Conclusion

	Areas for Improvement	Recommendations
[C.5]	-	The United Arab Emirates could use the examples of performance indicators mentioned in the Action 14 final report to evaluate staff in charge of the MAP processes when it receives MAP requests.

[C.6] Provide transparency with respect to the position on MAP arbitration

Jurisdictions should provide transparency with respect to their positions on MAP arbitration.

129. The inclusion of an arbitration provision in tax treaties may help ensure that MAP cases are resolved within a certain timeframe, which provides certainty to both taxpayers and competent authorities. In order to have full clarity on whether arbitration as a final stage in the MAP process can and will be available in jurisdictions it is important that jurisdictions are transparent on their position on MAP arbitration.

Position on MAP arbitration

130. The United Arab Emirates' MAP profile states that it has no domestic law limitations for including MAP arbitration in its tax treaties.

Practical application

131. Up to date, the United Arab Emirates has incorporated an arbitration clause in two of its 129 treaties² as a final stage to the MAP. These clauses can be specified as follows:

- mandatory and binding arbitration: one treaty
- voluntary and binding arbitration: one treaty.

Anticipated modifications

132. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element C.6.

Conclusion

	Areas for Improvement	Recommendations
[C.6]	-	-

Notes

1. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.
2. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.

Reference

OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.

Part D

Implementation of MAP agreements

[D.1] Implement all MAP agreements

Jurisdictions should implement any agreement reached in MAP discussions, including by making appropriate adjustments to the tax assessed in transfer pricing cases.

133. In order to provide full certainty to taxpayers and the jurisdictions, it is essential that all MAP agreements are implemented by the competent authorities concerned.

Legal framework to implement MAP agreements

134. The United Arab Emirates reported that notwithstanding whether the underlying tax treaty contains the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), it will implement all MAP agreements irrespective of its domestic time limits.

135. The United Arab Emirates also clarified that there is no specific timeframe set for the implementation of MAP agreements under its domestic law or policy.

Practical application

136. The United Arab Emirates reported that there were no MAP agreements reached with another competent authority on or after 1 January 2018. The United Arab Emirates further indicated that it would monitor the implementation of MAP agreements, although so far it has no experience in this regard due to fact that no MAP agreements have yet been entered into.

137. Peers reported not being aware of MAP agreements that were reached on or after 1 January 2018 that were not implemented in the United Arab Emirates.

Anticipated modifications

138. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element D.1.

Conclusion

	Areas for Improvement	Recommendations
[D.1]	As there was no MAP agreement reached during the Review Period, it was not yet possible to assess whether the United Arab Emirates would have implemented all MAP agreements thus far.	

[D.2] Implement all MAP agreements on a timely basis

Agreements reached by competent authorities through the MAP process should be implemented on a timely basis.

139. Delay of implementation of MAP agreements may lead to adverse financial consequences for both taxpayers and competent authorities. To avoid this and to increase certainty for all parties involved, it is important that the implementation of any MAP agreement is not obstructed by procedural and/or statutory delays in the jurisdictions concerned.

Theoretical timeframe for implementing mutual agreements

140. As discussed under element D.1., the United Arab Emirates reported that there are no specific time limits set for the implementation of MAP agreements.

Practical application

141. The United Arab Emirates reported that there were no MAP agreements reached with another competent authority on or after 1 January 2018.

142. All peers that provided input have not indicated experiencing any problems with the United Arab Emirates regarding the implementation of MAP agreements reached on a timely basis.

Anticipated modifications

143. The United Arab Emirates indicated that it does not anticipate any modifications in relation to element D.2.

Conclusion

	Areas for Improvement	Recommendations
[D.2]	As there was no MAP agreement reached during the Review Period that needed to be implemented in the United Arab Emirates, it was not yet possible to assess whether the United Arab Emirates would have implemented all MAP agreements on a timely basis thus far.	

[D.3] Include Article 25(2), second sentence, of the OECD Model Tax Convention in tax treaties or alternative provisions in Article 9(1) and Article 7(2)

Jurisdictions should either (i) provide in their tax treaties that any mutual agreement reached through MAP shall be implemented notwithstanding any time limits in their domestic law, or (ii) be willing to accept alternative treaty provisions that limit the time during which a Contracting Party may make an adjustment pursuant to Article 9(1) or Article 7(2), in order to avoid late adjustments with respect to which MAP relief will not be available.

144. In order to provide full certainty to taxpayers it is essential that implementation of MAP agreements is not obstructed by any time limits in the domestic law of the jurisdictions concerned. Such certainty can be provided by either including the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) in tax treaties, or alternatively, setting a time limit in Article 9(1) and Article 7(2) for making adjustments to avoid that late adjustments obstruct granting of MAP relief.

Legal framework and current situation of the United Arab Emirates’ tax treaties

145. As discussed under element D.1, there are no time limits in United Arab Emirates for tax assessments.

146. Out of the United Arab Emirates’ 129 tax treaties, 112 contain a provision equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) that any mutual agreement reached through MAP shall be implemented notwithstanding any time limits in their domestic law.¹ In addition, one tax treaty does not contain Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), but contains a provision in the MAP article setting a time limit for making primary adjustments, which is considered as having both alternative provisions in Article 9(1) and Article 7(2) of the OECD Model Tax Convention (OECD, 2017).

147. For the remaining 16 tax treaties the following analysis is made:

- One tax treaty does not contain a provision that is based on or equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), but contains only the alternative provision in Article 9(1) of the OECD Model Tax Convention (OECD, 2017).
- 14 tax treaties do not contain a provision that is based on or equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), or the alternative provisions in Article 9(1) and Article 7(2) of the OECD Model Tax Convention (OECD, 2017).
- One tax treaty contain a provision stipulating that the implementation of the agreement shall be within the time-limits under domestic law.

Anticipated modifications

Multilateral Instrument

148. The United Arab Emirates signed the Multilateral Instrument and has deposited its instrument of ratification on 29 May 2019. The Multilateral Instrument has entered into force for the United Arab Emirates on 1 September 2019.

149. Article 16(4)(b)(ii) of that instrument stipulates that Article 16(2), second sentence – containing the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(b)(ii) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both, pursuant to Article 16(6)(c)(ii), notified the depositary that this treaty does not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). Article 16(4)(b)(ii) of the Multilateral Instrument will for a tax treaty not take effect if one or both of the treaty partners has, pursuant to Article 16(5)(c), reserved the right not to apply the second sentence of Article 16(2) of that instrument for all of its covered tax agreements under the condition that: (i) any MAP agreement shall be implemented notwithstanding any time limits in the domestic laws of the contracting states, or (ii) the jurisdiction intends to meet the Action 14 Minimum Standard by accepting in its tax treaties the alternative provisions to Article 9(1) and 7(2) concerning the introduction of a time limit for making transfer pricing profit adjustments.

150. With regard to the 16 tax treaties identified above that are considered not to contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) or the alternative provisions for Articles 9(1) and 7(2), the United Arab Emirates listed all of them as covered tax agreements under the Multilateral Instrument but only for 14 treaties did it make, pursuant to Article 16(6)(c)(ii), a notification that they do not contain a provision described in Article 16(4)(b)(ii). Of the relevant 14 treaty partners, two are not a signatory to the Multilateral Instrument and two did not list its treaty with the United Arab Emirates as a covered tax agreement under that instrument. Out of the remaining 10 treaty partners, one made a reservation on the basis of Article 16(5)(c). The remaining nine treaty partners made such notification.

151. Of these nine treaty partners, four already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between the United Arab Emirates and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining five treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

Bilateral modifications

152. The United Arab Emirates reported that for one of the seven treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant treaty partner has informed the United Arab Emirates that it will withdraw its reservation under the Multilateral Instrument, following which it is expected that the treaty with that treaty partner will be modified by the instrument to include the second sentence of Article 25(2) of the OECD Model Tax Convention (OECD, 2017).

153. For the remaining treaties, the United Arab Emirates reported that when the tax treaties that do not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it will strive to update them via bilateral negotiations to be compliant with element D.3. The United Arab Emirates, however, reported not having in place a specific plan for such negotiations.

Peer input

154. For the 16 treaties identified that do not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), three peers provided input. One peer reported that its treaty with the United Arab Emirates has been modified by the Multilateral Instrument. This treaty is one of three treaties that have been modified by the Multilateral Instrument to be in line with element D.3. Another peer noted that its treaty with the United Arab Emirates was not in line with the Action 14 minimum standard, but reported that since MAP cases have not arisen in respect of this treaty, it treated other treaty partners with priority regarding the implementation of the minimum standard in the field of MAP and that it intends to enter into contact with the United Arab Emirates in this respect in due course. The third peer noted that its treaty with the United Arab Emirates does not meet the Action 14 minimum standard, but that it had made all necessary notifications under the Multilateral Instrument. This treaty is one of six treaties that will be modified, upon entry into force, by the Multilateral Instrument to be in line with element D.3.

Conclusion

	Areas for Improvement	Recommendations
[D.3]	<p>16 out of 129 tax treaties neither contain a provision that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) nor both alternative provisions provided for in Article 9(1) and Article 7(2). Of these 16 treaties:</p> <ul style="list-style-type: none"> • Four have been modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Five are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include the equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) once the treaty partner has amended its notifications. • The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining six treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.

Note

1. These 129 treaties include the treaty recently signed with Egypt (2019) and Korea (2019) that are not yet in force and that will replace, once entered into force, the existing treaties of 1994 and 2003 respectively.

Reference

OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.

Summary

	Areas for Improvement	Recommendations
Part A: Preventing disputes		
[A.1]	Three out of 129 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). None of these three treaties will be modified by the Multilateral Instrument to include the required provision.	<p>For the three treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p> <p>In addition, the United Arab Emirates should include the required provision in all future tax treaties.</p>
[A.2]	-	-
Part B: Availability and access to MAP		
[B.1]	<p>Two out of 129 tax treaties do not contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b) and the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these two treaties:</p> <ul style="list-style-type: none"> • One has been modified by the Multilateral Instrument to include the equivalent of Article 25(1) of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include a filing period of three years upon entry into force for the treaties concerned, but not as regards Article 25(1), first sentence. 	<p>As one treaty will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b), or b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision. <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating this treaty to include the required provision.</p>
	<p>Ten out of 129 tax treaties do not contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b). Of these nine treaties:</p> <ul style="list-style-type: none"> • Two have been modified or superseded by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining eight treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As eight treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b), or b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision. <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>

	Areas for Improvement	Recommendations
[B.1]	<p>Six out of 129 tax treaties do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), as the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these six treaties:</p> <ul style="list-style-type: none"> • Three have been modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Two are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining treaty will not be modified by the Multilateral Instrument to include the required provision. 	<p>With regard to the one treaty that was recently signed but not is force as yet and that will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should enter into bilateral negotiations with the concerned treaty partner to make this treaty in line with element B.1.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating this treaty to include the required provision.</p>
		In addition, the United Arab Emirates should include Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b) in all future tax treaties.
[B.2]	<p>Only four of the 129 treaties contain a provision equivalent to Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either treaty partners. For the remaining treaties no documented bilateral consultation or notification process is in place, which allows the other competent authority concerned to provide its views on the case when the taxpayer's objection raised in the MAP request is considered not to be justified.</p>	<p>The United Arab Emirates should without further delay follow its stated intention to introduce a documented notification and/or consultation process and provide in that document rules of procedure on how that process should be applied in practice, including the steps to be followed and timing of these steps. Furthermore, the United Arab Emirates should apply that process in practice for cases in which its competent authority considered the objection raised in a MAP request not to be justified and when the tax treaty concerned does not contain Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b).</p>
[B.3]	<p>The United Arab Emirates reported that it will provide access to MAP in transfer pricing cases. Its competent authority, however did not receive any MAP request for such cases during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP in such cases.</p>	
[B.4]	<p>The United Arab Emirates reported it will give access to MAP in cases concerning whether the conditions for the application of a treaty anti-abuse provision have been met or whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty. Its competent authority, however, did not receive any MAP requests of this kind from taxpayers during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP in such cases.</p>	
[B.5]	-	-
[B.6]	<p>The United Arab Emirates reported it will give access to MAP irrespective of the information provided by taxpayers in a MAP request. Its competent authority, however, did not receive any MAP requests from taxpayers during the Review Period. The United Arab Emirates is therefore recommended to follow its policy and grant access to MAP when it receives a request that includes the required information and documentation.</p>	

	Areas for Improvement	Recommendations
[B.7]	<p>12 out of 129 tax treaties do not contain a provision that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). Of these 12 treaties:</p> <ul style="list-style-type: none"> • Four have been modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Four are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining four treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.</p> <p>With regard to the one treaty among these three treaties that was recently signed but not is force as yet, the United Arab Emirates should enter into bilateral negotiations with the concerned treaty partner to make this treaty in line with element B.7.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.
[B.8]	There is no published MAP guidance.	<p>The United Arab Emirates should without further delay introduce clear and comprehensive MAP guidance. This guidance should in any case include (i) contact details of the competent authority or office in charge of MAP cases and (ii) manner and form in which the taxpayer should submit its MAP request.</p> <p>Additionally, although not required by the Action 14 Minimum Standard, the United Arab Emirates could consider including information on:</p> <ul style="list-style-type: none"> • how the MAP operates in the United Arab Emirates, the rules for accessing MAP, how its competent authority applies the process in practice and the rights and role of taxpayers • whether MAP is available in cases of: (i) transfer pricing, (ii) the application of anti-abuse provisions, (iii) multilateral disputes and (iv) bona fide foreign-initiated self-adjustments • whether taxpayers can request for the multi-year resolution of recurring issues through MAP • the possibility of suspension of tax collection during the course of a MAP • the consideration of interest and penalties in the MAP • the steps of the process and the timing of such steps for the implementation of MAP agreements, including any actions to be taken by taxpayers (if any).

	Areas for Improvement	Recommendations
[B.8]	No guidance is available on what information taxpayers should include in their MAP request.	<p>The United Arab Emirates should, once published, include in its MAP guidance information on the manner and form in which taxpayers should submit their MAP request. In particular, the following items could be included:</p> <ul style="list-style-type: none"> • identity of the taxpayer(s) covered in the MAP request • the basis for the request • facts of the case • analysis of the issue(s) requested to be resolved via MAP • whether the MAP request was also submitted to the competent authority of the other treaty partner • whether the MAP request was also submitted to another authority under another instrument that provides for a mechanism to resolve treaty-related disputes • whether the issue(s) involved were dealt with previously • a statement confirming that all information and documentation provided in the MAP request is accurate and that the taxpayer will assist the competent authority in its resolution of the issue(s) presented in the MAP request by furnishing any other information or documentation required by the competent authority in a timely manner.
[B.9]	MAP guidance has not been issued and is therefore not publically available.	The United Arab Emirates should, once it has issued MAP guidance, make this guidance publicly available and easily accessible and should update its MAP profile once it has issued MAP guidance in order to have more detailed information on the United Arab Emirates' MAP programme.
[B.10]	-	-
Part C: Resolution of MAP cases		
[C.1]	Two out of 129 tax treaties does not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). Neither treaty will be modified by the Multilateral Instrument to include the required provision.	Since two treaties will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision via bilateral negotiations.
		To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.
[C.2]	MAP statistics for 2018 were not submitted.	The United Arab Emirates should report its MAP statistics in accordance with the MAP Statistics Reporting Framework.
	As there were no post-2017 MAP cases to resolve it was therefore at this stage not possible to evaluate whether the United Arab Emirates' competent authority seeks to resolve MAP cases within an average time frame of 24 months.	
[C.3]	-	The United Arab Emirates should monitor whether the resources available for the competent authority function remain adequate in order to resolve future MAP cases in a timely, efficient and effective manner.

	Areas for Improvement	Recommendations
[C.4]	-	For future MAP cases, the United Arab Emirates should ensure that its competent authority continues to have the authority, and uses that authority in practice, to resolve MAP cases without being dependent on approval or direction from the tax administration personnel directly involved in the adjustment at issue and absent any policy considerations that the United Arab Emirates would like to see reflected in future amendments to the treaty.
[C.5]	-	The United Arab Emirates could use the examples of performance indicators mentioned in the Action 14 final report to evaluate staff in charge of the MAP processes when it receives MAP requests.
[C.6]	-	-
Part D: Implementation of MAP agreements		
[D.1]	As there was no MAP agreement reached during the Review Period, it was not yet possible to assess whether the United Arab Emirates would have implemented all MAP agreements thus far.	
[D.2]	As there was no MAP agreement reached during the Review Period that needed to be implemented in the United Arab Emirates, it was not yet possible to assess whether the United Arab Emirates would have implemented all MAP agreements on a timely basis thus far.	
[D.3]	<p>16 out of 129 tax treaties neither contain a provision that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) nor both alternative provisions provided for in Article 9(1) and Article 7(2). Of these 16 treaties:</p> <ul style="list-style-type: none"> • Four have been modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • Five are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include the equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) once the treaty partner has amended its notifications. • The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining six treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), the United Arab Emirates should request the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations.</p> <p>To this end, the United Arab Emirates should put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, the United Arab Emirates should include the required provision in all future tax treaties.

Annex A

Tax treaty network of the United Arab Emirates

Treaty partner	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11		
	Y = yes N = signed pending ratification	If N, date of signing	DTC in force?	Inclusion Art. 25(1) first sentence? If yes, submission to either competent authority? (new Art. 25(1), first sentence)	Inclusion Art. 25(1) second sentence? (Note 1)	Article 9(2) of the OECD MTC B.3	Anti-abuse B.4	Article 25(2) of the OECD MTC C.1	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Article 25(3) of the OECD MTC A.1	Article 25(3) of the OECD MTC B.7	Arbitration C.6								
Albania	Y	N/A		E = yes, either CAs O = yes, only one CA N = No	Y = yes i = no, no such provision period ii = no, different period iii = no, starting point for computing the 3 year period is different iv = no, other reasons	Y = yes i = no, but access will be given to TP cases ii = no and access will not be given to TP cases	Y = yes i = no and such cases will be accepted for MAP ii = no but such cases will not be accepted for MAP	Y = yes N = no	Y = yes i = no, but have Art. 7 equivalent ii = no, but have Art. 9 equivalent iii = no, but have both Art. 7 & 9 equivalent N = no and no equivalent of Art. 7 and 9	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y	Y	Y	Y	Y	Y	Y	N	
Algeria	Y	N/A		O	Y	i	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Andorra	Y	N/A		O	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Angola	N	2/8/2018		O	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11	
	Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC (Note 2) if no, will your CA provide access to MAP in TP cases?	Inclusion provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	Article 25(2) of the OECD MTC	Article 25(3) of the OECD MTC	Arbitration					
		B.1	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7	C.6									
Antigua and Barbuda	N	11/15/2017	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Argentina	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	N*	Y	Y	Y	Y	N*	Y	N
Armenia	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Austria	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Azerbaijan	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Bangladesh	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Barbados	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Belarus	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Belgium	Y	N/A	E*	Y	N/A	Y	Y	i***	Y	Y	Y	Y	Y*	Y	Y	Y	Y	Y*	Y	N
Belize	N	10/1/2015	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Benin	N	3/4/2013	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Bermuda	Y	12/12/2015	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Bosnia and Herzegovina	Y	N/A	O	ii	5 years	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Botswana	N	10/12/2018	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Brazil	N	11/12/2018	O	Y	N/A	Y	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Brunei Darussalam	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Bulgaria	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Burundi	N	2/6/2017	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Cameroon	N	7/13/2017	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Canada	Y	N/A	O	Y*	N/A	Y	Y	Y	Y	Y	Y	Y	iii	Y	Y	Y	Y	Y	Y	N

Treaty partner	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11	
	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC	Anti-abuse	Article 25(2) of the OECD MTC	Article 25(2) of the OECD MTC	Article 25(3) of the OECD MTC	Arbitration											
	B.1	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7	C.6										
Chad	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chile	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
China (People's Republic of)	Y	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Colombia	N	E	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Comoros Islands	Y	N	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Costa Rica	N	E	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Croatia	Y	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Cyprus	Y	E*	Y	N/A	Y	Y	Y*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Czech Republic	Y	N	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ecuador	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Egypt	N	E	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Equatorial Guinea	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Estonia	Y	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ethiopia	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Fiji	Y	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Finland	Y	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
France	Y	E**	Y*	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Gabon	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Gambia	N	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Georgia	Y	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11	
	Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC (MTC ¹)	Article 25(1) of the OECD Model Tax Convention ("MTC ¹ ")	B.1	B.1	B.3	B.4	Article 25(2) of the OECD MTC	C.1	D.3	A.1	A.1	B.7	C.6			
Germany	Y	N/A	N	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Ghana	N	11/18/2019	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Greece	Y	N/A	O*	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Guinea	Y	N/A	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Hong Kong (China)	Y	N/A	O*	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Hungary	Y	N/A	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
India	Y	N/A	O	Y*	N/A	Y	N/A	i***	i	Y	Y	Y	Y	Y	Y	Y	N			
Indonesia	Y	N/A	E*	Y*	N/A	Y	N/A	Y	i	Y	Y	Y*	Y	Y	Y	Y	N			
Iraq	N	10/3/2017	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Ireland	Y	N/A	E*	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Italy	Y	N/A	N	i*	N/A	Y	2-years	i**	i	Y	Y	N*	Y	Y	N*	N				
Japan	Y	N/A	E*	Y	N/A	Y	N/A	Y*	i	Y	Y	Y	Y	Y	Y	Y	N			
Jersey	Y	N/A	E*	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Jordan	Y	N/A	O*	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Kazakhstan	Y	N/A	E***	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Kenya	Y	N/A	O	ii*	2 years	Y	2 years	Y	i	Y	Y	Y	Y	Y	N*	N				
Korea	Y	N/A	E	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Kosovo	Y	N/A	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Kyrgyzstan	Y	N/A	N	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	N				
Latvia	Y	N/A	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			
Lebanon	Y	N/A	O	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	N			

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Arbitration
	Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC (Note 2) if no, will your CA provide access to MAP in TP cases?	Inclusion provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	Article 25(2) of the OECD MTC	Article 25(3) of the OECD MTC							
		B.1	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7	A.1	B.7							
Liberia	N	4/30/2019	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Libya	N	4/1/2013	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Liechtenstein	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Lithuania	Y	N/A	E*	Y	N/A	Y	i***	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Luxembourg	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Malaysia	Y	N/A	O*	Y	N/A	Y	i**	Y	Y	Y	Y	N*	Y	Y	Y	Y	Y	Y	N
Maldives	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mali	N	3/6/2018	N	i	N/A	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
Malta	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mauritania	N	10/21/2015	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mauritius	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mexico	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N
Moldova	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Montenegro	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Morocco	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Mozambique	Y	N/A	N	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Netherlands	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
New Zealand	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y*	N
Niger	N	12/10/2018	O	ii	2 years	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Nigeria	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
North Macedonia	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11	
	Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC (Note 2) if no, will your CA provide access to MAP in TP cases?	Inclusion provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	Arbitration									
	B.1	B.1	B.1	B.3	B.4	C.1	D.3	A.1	A.1	B.7	C.6									
Pakistan	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Palestinian Authority	N	9/24/2012	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Panama	Y	N/A	O*	Y	N/A	Y	N*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Paraguay	N	1/16/2017	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Philippines	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Poland	Y	N/A	O	Y	N/A	Y	Y*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Portugal	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Romania	Y	N/A	N	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Russia	Y	N/A	E*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Rwanda	N	11/1/2017	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
San Marino	N	7/11/2018	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Saudi Arabia	N	5/23/2018	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Senegal	Y	N/A	O*	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Serbia	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Seychelles	Y	N/A	O**	Y	2 years	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Sierra Leone	N	12/22/2019	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Singapore	Y	N/A	O	Y	N/A	Y	Y*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Slovak Republic	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Slovenia	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
South Africa	Y	N/A	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
South Sudan	N	4/23/2019	O	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11
	Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) of the OECD MTC (Note 2) if no, will your CA provide access to MAP in TP cases?	Inclusion provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	Article 25(2) of the OECD MTC	Article 25(3) of the OECD MTC	Arbitration						
Spain	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Sri Lanka	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N
St. Kitts and Nevis	N	11/24/2016	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
St. Vincent and the Grenadines	N	11/26/2018	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Sudan	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Suriname	N	11/4/2018	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Switzerland	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	ii	Y	Y	Y	Y	Y	N
Syrian Arab Republic	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Tajikistan	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Thailand	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N
Tunisia	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N
Turkey	Y	N/A	O*	i	N/A	Y	i	Y	Y	Y	Y	Y	N*	Y	Y	Y	Y	Y	N
Turkmenistan	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Uganda	N	6/9/2015	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Ukraine	Y	N/A	E**	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
United Kingdom	Y	N/A	E*	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Uruguay	Y	N/A	E*	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Uzbekistan	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Venezuela	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Viet Nam	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N

Column 1	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11		
	Article 25(1) of the OECD Model Tax Convention ("MTC")		Article 9(2) of the OECD MTC		Anti-abuse		Article 25(2) of the OECD MTC		Article 25(3) of the OECD MTC		Arbitration										
Treaty partner	DTC in force?	Inclusion Art. 25(1) first sentence?	Inclusion Art. 25(1) second sentence? (Note 1)	Inclusion Art. 9(2) (Note 2) if no, will your CA provide access to MAP in TP cases?	Inclusion provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence? (Note 3)	Inclusion Art. 25(2) second sentence? (Note 4)	Inclusion Art. 25(3) first sentence? (Note 5)	Inclusion Art. 25(3) second sentence? (Note 6)	A.1	A.2	B.1	B.2	B.3	B.4	B.5	B.6	B.7	B.8	C.6	
Yemen	Y	N	i	i	i	i	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
Zimbabwe	N	O	Y	Y	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Notes: Footnote by Turkey: The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of United Nations, Turkey shall preserve its position concerning the "Cyprus" issue.

Footnote by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Legend

- E* The provision contained in this treaty was already in line with the requirements under this element of the Action 14 Minimum Standard, but has been modified by the Multilateral Instrument to allow the filing of a MAP request in either contracting state.
- E** The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been modified by the Multilateral Instrument and is now in line with this standard.
- O* The provision contained in this treaty is already in line with the requirements under this element of the Action 14 Minimum Standard, but will be modified by the Multilateral Instrument upon entry into force for this specific treaty and will then allow the filing of a MAP request in either contracting state.
- O** The provision contained in this treaty is already in line with the requirements under this element of the Action 14 Minimum Standard, but will be superseded by the Multilateral Instrument only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument and will then allow the filing of a MAP request in either contracting state.
- Y* The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been modified by the Multilateral Instrument and is now in line with this element of the Action 14 Minimum Standard.
- Y** The provision contained in this treaty already included an arbitration provision, which has been replaced by part VI of the Multilateral Instrument containing a mandatory and binding arbitration procedure.
- Y*** The provision contained in this treaty did not include an arbitration provision, but part VI of the Multilateral Instrument applies, following which a mandatory and binding arbitration procedure is included in this treaty

i*/i1*/iv*/N*

The provision contained in this treaty is not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty will be modified by the Multilateral Instrument upon entry into force for this specific treaty and will then be in line with this element of the Action 14 Minimum Standard.

i**/iv**/N**

The provision contained in this treaty is not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty will be superseded by the Multilateral Instrument upon entry into force for this specific treaty only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.

i***/E****

The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been superseded by the Multilateral Instrument only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.

Annex B

MAP Statistics Reporting for the 2018 and 2019 Reporting Periods (1 January 2018 to 31 December 2019) for pre-2018 cases

2018 MAP Statistics														
Category of cases	No. of pre-2018 cases in MAP inventory on 1 January 2018	Number of pre-2018 cases closed during the reporting period by outcome										No. of pre-2017 cases remaining in MAP inventory on 31 December 2018	Average time taken (in months) for closing pre-2018 cases during the reporting period	
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12			Column 13
		Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no tax in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome			
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

2019 MAP Statistics														
Category of cases	No. of pre-2018 cases in MAP inventory on 1 January 2019	Number of pre-2018 cases closed during the reporting period by outcome										No. of pre-2017 cases remaining in MAP inventory on 31 December 2019	Average time taken (in months) for closing pre-2018 cases during the reporting period	
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12			Column 13
		Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no tax in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome			
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Annex C

MAP Statistics Reporting for the 2018 and 2019 Reporting Periods (1 January 2018 to 31 December 2019) for post-2017 cases

2018 MAP Statistics															
Category of cases	No. of post-2017 cases in MAP inventory on 1 January 2018	No. of post-2017 cases started during the reporting period	Number of post-2017 cases closed during the reporting period by outcome							No. of post-2017 cases remaining in on MAP inventory on 31 December 2018	Average time taken (in months) for closing post-2017 cases during the reporting period				
			Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty			Agreement that there is no taxation not in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

2019 MAP Statistics															
Category of cases	No. of post-2017 cases in MAP inventory on 1 January 2019	No. of post-2017 cases started during the reporting period	Number of post-2017 cases closed during the reporting period by outcome							No. of post-2017 cases remaining in on MAP inventory on 31 December 2019	Average time taken (in months) for closing post-2017 cases during the reporting period				
			Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty			Agreement that there is no taxation not in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Glossary

Action 14 Minimum Standard	The minimum standard as agreed upon in the final report on Action 14: Making Dispute Resolution Mechanisms More Effective
MAP Statistics Reporting Framework	Rules for reporting of MAP statistics as agreed by the FTA MAP Forum
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
OECD Transfer Pricing Guidelines	OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
Pre-2018 cases	MAP cases in a competent authority’s inventory that are pending resolution on 31 December 2017
Post-2017 cases	MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2018
Review Period	Period for the peer review process that started on 1 January 2018 and ended on 31 December 2019
Statistics Reporting Period	Period for reporting MAP statistics that started on 1 January 2018 and that ended on 31 December 2019
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

OECD/G20 Base Erosion and Profit Shifting Project

Making Dispute Resolution More Effective – MAP Peer Review Report, United Arab Emirates (Stage 1)

INCLUSIVE FRAMEWORK ON BEPS: ACTION 14

Under Action 14, countries have committed to implement a minimum standard to strengthen the effectiveness and efficiency of the mutual agreement procedure (MAP). The MAP is included in Article 25 of the OECD Model Tax Convention and commits countries to endeavour to resolve disputes related to the interpretation and application of tax treaties. The Action 14 Minimum Standard has been translated into specific terms of reference and a methodology for the peer review and monitoring process.

The peer review process is conducted in two stages. Stage 1 assesses countries against the terms of reference of the minimum standard according to an agreed schedule of review. Stage 2 focuses on monitoring the follow-up of any recommendations resulting from jurisdictions' Stage 1 peer review report. This report reflects the outcome of the Stage 1 peer monitoring of the implementation of the Action 14 Minimum Standard by the United Arab Emirates.



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