



COMMONWEALTH OF DOMINICA  
**MINISTRY OF FINANCE**  
**INLAND REVENUE DIVISION**  
**INTERNATIONAL TAX AFFAIRS UNIT**

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High Street  
Roseau  
Commonwealth of Dominica

**Dispute Resolution Profile**

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**General Information**

- **Commonwealth of Dominica tax treaties are available at:**

<https://dominica.gov.dm/laws/2008/sro6-2008.pdf>

- **MAP request should be made to:**

➤ Mrs. Sylma Lloyd  
Comptroller (Ag) / Competent Authority  
Inland Revenue Division  
High Street, Roseau  
Dominica  
Tel: 1 (767) 266-3635 (w); 1 (767) 277-6120 (Cell)  
Email: [scotlandlloyds@dominica.gov.dm](mailto:scotlandlloyds@dominica.gov.dm)

- **APA request should be made to:**
  - Dominica does not have an APA programme in place

## Commonwealth of Dominica Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No		
2.	Are bilateral APA programmes implemented? If yes:	No		
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	N/A		
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	N/A		
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	N/A		
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	N/A		
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	N/A		

### Commonwealth of Dominica Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	All international tax and transfer pricing specialists receive in house training.	
4.	Is other information available on preventing tax treaty-related disputes?	No		

#### Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the **OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** (“Transfer Pricing Guidelines”).)
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Dominica 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 is contained in its tax treaties.	
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Dominica grants access to MAP in cases of perceived treaty abuse.	
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Dominica grants access to MAP in cases of perceived treaty abuse.	
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	A taxpayer can choose to access MAP, regardless of any audit settlements made by the Inland Revenue Department.	
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes		
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the	Yes	Dominica Inland Revenue Department will not deny access to	

**[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?		MAP in cases where the issue presented by the taxpayer for MAP has not been resolved between the taxpayer and the Dominica Inland Revenue Department or where the case is being adjudicated by the court of appeal.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Dominica gives access to MAP is available regardless of whether taxpayers also have sought to resolve the dispute via domestically available administrative and judicial remedies. Further, where a case is subject to administrative or judicial review, the MAP process will be suspended pending the outcome of the review.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	No		
14.	Are there specific timeline for the filing of a MAP request?	Yes	Dominica reported that its competent authority will only follow the time limit provided for in the equivalent of Article 25 of the OECD Model Tax Convention (OECD, 2017) contained in its tax treaties, if any. Therefore, if the tax treaty does not contain a filing	

**[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			period for MAP requests, access to MAP would be granted without being restricted by a filing period. This is regardless of its six-year domestic statute of limitations period.	
15.	Are guidance on multilateral MAPs publicly available?	No		
16.	Are tax collection procedures suspended during the period a MAP case is pending?	N/A	Dominica does not currently have a policy in relation to the suspension of tax collection during the course of a MAP.	
17.	Are there any fees charged to taxpayers for a MAP request?	No		
18.	Is there any other information available on availability and access to MAP?	No		

**[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No		
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	To date Dominica has not received any MAP cases. Statistics in relation to Dominica's MAP inventory are published by the OECD in accordance MAP Statistics Reporting Framework	
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	Dominica may waive interest and penalties depending on the resolution of the MAP case and the nature of the circumstances which gave rise to the imposition of that interest and penalty.	
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No		



**[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	No		
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	No	<p>Dominica has no domestic law limitations for including MAP arbitration in its tax treaties. However, none of the tax treaties currently in force include an arbitration provision in relation to MAP provision.</p>	
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	<p>Assessment as to whether arbitration provisions shall be included in future treaties will be undertaken on a case-by-case basis. However, Dominica does not have any express policy to exclude arbitration from future treaty negotiations.</p>	
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No		

**[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>			
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Taxpayers may submit MAP requests that span multiple years.	
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	No	Dominica 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 is contained in its tax treaties.	
27.	Is there any other information available on resolution of MAP cases?	No		

**[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	If the taxpayer confirms in writing its acceptance of the mutual agreement, the Inland Revenue Department will be instructed in writing to give effect to the mutual agreement, issue an amended assessment notice and seek to ensure its implementation without delay. The taxpayer would also be contacted in writing to advise how the additional payment should be made.	
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No		
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes		
31.	Is there any other information available on the implementation of MAP agreements?	No		