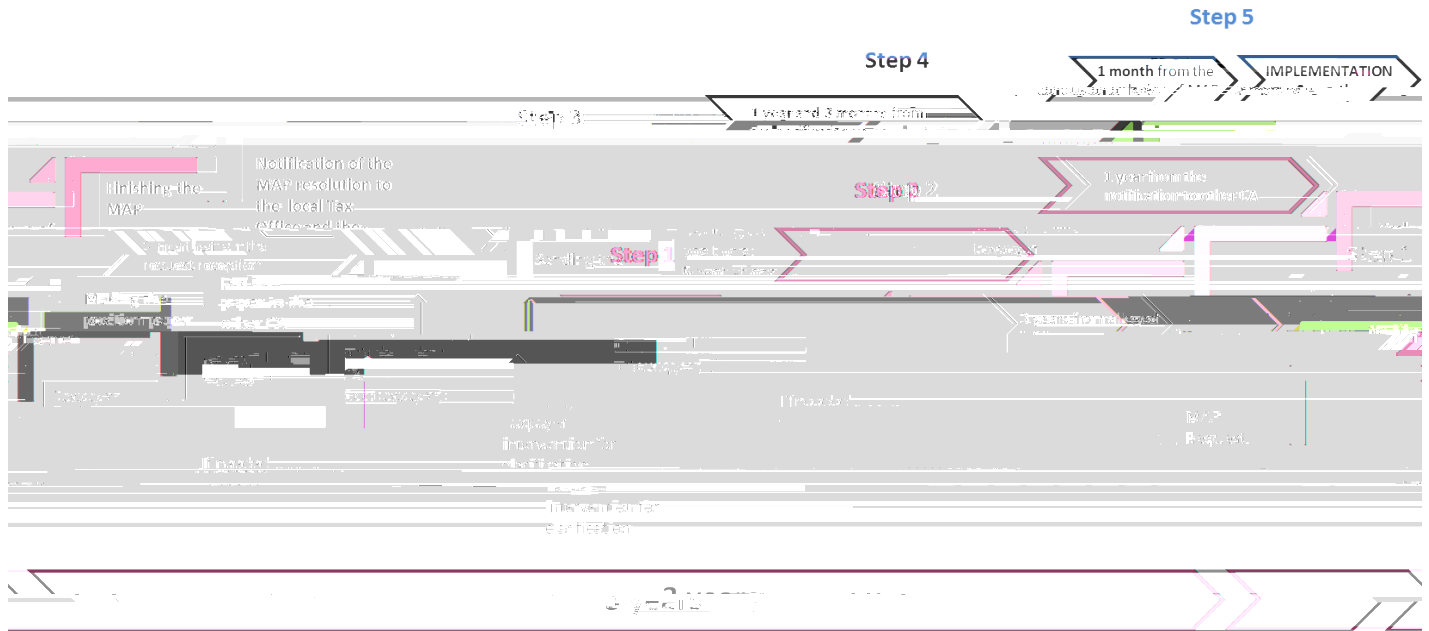


GMAP Flowchart



1. First

2. Second step (Reception)

This second step includes the reception of the MAP request, confirmation to the taxpayer and preliminary review of the case by the CA that received the request, and if it's necessary this CA could request additional information from the taxpayer. In the event that the CA of the country that initiated the adjustment can reach a satisfactory solution on its own, i.e. provide unilateral relief, it will notify this circumstance in the position paper.

After that, the CA analyzes the request and will notify to the taxpayer and the other administration if the case is accepted or rejected.

Finally, the other CA will confirm the receipt of the MAP application and after its study will make the decision to accept or reject the request. The consequences of not confirmation could be the implicit acceptance.

This process will have to be carried out in a maximum term of three months from the request reception.

Factors to be taken into consideration:

- 2.1 Period of time to request additional information if needed as well as to accept or reject the MAP request by both CA.

E/C.18/2017/CRP.