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2. There are various mechanisms for dispute resolution at the international level, both for tax and non-tax disputes. Some of the most prominent measures for settling tax disputes are those found in DTCs and the EU Arbitration Convention (see section 2.4.1.). Of these, the MAP still remains the key tool for resolving treaty-related disputes. MAP is included in the equivalent to article 25 of almost every DTC following the OECD or UN Model and provides guidance for the development of a process between tax

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procedures that can be implemented by competent authorities. This Section C of the UN Commentary deals with procedural aspects that are especially pertinent for developing countries and suggests procedural rules concerning, for instance, the information that could be required of the taxpayer upon submission of its MAP request. The UN has also released a MAP Guide as part of its capacity-building initiative. While the Guide is based on the MEMAP, it pays special attention to the needs of developing countries and is tailored to the specifics of the UN Model.

1.4.3. OECD Model Convention

1. Under Article 25 of the OECD Model, three different types of procedures are envisioned.
2. First,





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