



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Improving interaction between MAP and domestic law

Prof. Guglielmo Maisto | Founding Partner | Maisto e Associati





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



Suspension of collection

1

Suspension of tax court proceedings

2

MAP extended to penalties

3

MAP extended to cases not covered by DTT

4

CONTENT





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



1. Suspension of collection

- Suspension effective upon MAP application is accepted by the relevant CA
 - Deadline for processing MAP application (either in general or for collection suspension purposes)
 - Deadline to be shorter than deadline for collection
- Suspension expiring upon MAP denial becoming final or MAP otherwise coming to an end





2. Suspension of tax court proceedings

- In some domestic tax systems, final court decisions prevent or downgrade MAP
- In such jurisdictions, judicial challenge of assessments becomes a necessity
- Suspension of tax litigation (upon MAP application is accepted by the relevant CA) is highly desirable
- Suspension expiring upon MAP denial becoming final or MAP otherwise coming to an end



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



3. MAP extended to penalties

- CAs to establish guidelines through CAs agreements





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



4. MAP extended to cases not covered by DTT

- Joint consultation by the CAs provided by Article 25(3), second sentence, OECD Model Convention
- Initiation of multilateral agreement procedures
- TP secondary adjustments or cost deductions tax claims
- Global Minimum Tax and dispute resolution





The 5th Belt and Road Initiative Tax Administration Cooperation Forum



Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024

Thank you

