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Updates to MAP processes may increase taxpayer participation

With cross-border controversy growing at a rapid pace, companies need to be aware of options to resolve tax controversy disputes. The Mutual Agreement Procedure (MAP) is one avenue that companies may consider. OECD Base Erosion and Profit Shifting (BEPS) Action 14 efforts and the peer review process have helped drive improvements to MAP. These improvements have resulted in growing taxpayer participation in MAP, a number of countries introducing new MAP guidance (such as the Philippines and Morocco), increased resources devoted to MAP, and countries issuing updated MAP guidance. An example of such a development can be found in the EY Tax Alert: [Turkey proposes new MAP provisions and guidance](#).

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Contact us for more information

Luis Coronado
EY Global Tax Controversy Leader
luis.coronado@sg.ey.com

Kevin MacAuley
EY Global Indirect Tax Leader
kmacauley@uk.ey.com

Jeff Michalak
EY Global International Tax and
Transaction Services Leader
jeffrey.michalak@ey.com

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