

Title: G20/OECD Roadmap on Developing Countries and International Taxation Update 2023

Subtitle: OECD Report to the G20 Finance Ministers and Central Bank Governors

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Corrigendum

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REPLACE :

1.2.4. Action 14: Improving dispute resolution

As has been previously reported, a large majority of developing countries have very limited numbers of Mutual Agreement Procedure (MAP) disputes and as such are eligible to defer their Action 14 peer review. Indeed, 40 developing country Inclusive Framework members (80%) have opted for a deferral.

WITH

1.2.4. Action 14: Improving dispute resolution

Under BEPS Action 14, Inclusive Framework member jurisdictions have committed to improving the resolution of tax treaty disputes, especially under the Mutual Agreement Procedure (MAP). Since several developing countries are starting to have MAP experience, the Inclusive Framework noted that these jurisdictions would need more support to manage this increase and to ensure these cases are resolved in an efficient, effective and timely manner, in line with BEPS Action 14. Therefore, although peer reviews under BEPS Action 14 had been deferred for developing countries with limited MAP experience until 2022, the Inclusive Framework decided in 2023 to start a special “simplified peer review” process for these jurisdictions starting from January 2023. The process is being conducted with the aim of assisting these jurisdictions to set up a more robust MAP programme for pending or future MAP cases, in accordance with a schedule published on the OECD website(*Add footnote*). Results from these reviews will be available in the coming months.

FN: Available at: <https://web.archive.oecd.org/2023-02-08/418319-beps-action-14-peer-review-assessment-schedule.pdf> // <https://www.oecd.org/tax/beps/beps-action-14-peer-review-assessment-schedule.pdf>