

# Tax alert

## BEPS Action 14 on Dispute Resolution | Mutual Agreement Procedure

17 September 2019

Base Erosion Profit Shifting (“BEPS”) Action 14 on dispute resolution is one of the minimum BEPS measures which pertains to effective, efficient and timely tax treaty related dispute resolution. One of the elements of BEPS Action 14 requires jurisdictions to resolve mutual agreement procedure (“MAP”) cases within an average time frame of 24 months. In addition, for monitoring purposes, members of BEPS Inclusive Framework shall commit to timely and complete reporting of MAP statistics pursuant to an agreed reporting framework.

The Organization for Economic Co-operation and Development (“OECD”) published the MAP statistics 2018 for members who joined the Inclusive Framework prior to 1 January 2019. The MAP statistics are divided between Transfer Pricing (“TP”) cases and other cases.

The table below sets out the MAP cases for Bahrain, UAE, Oman, Qatar and Saudi Arabia:-

Jurisdictions	MAP Cases
Bahrain	None
UAE	Have not submitted their 2018 MAP statistics
Oman	None
Qatar	None
Saudi Arabia	2 TP cases in 2018 which MAP have yet to start

The above statistics are foreseen to look very different in subsequent MAP statistics having regard the tax developments taking place around the middle east region. Saudi has only introduced specific TP rules as of 2019 but is expected to carry out TP audits which would add more MAP cases into the statistics.

You may reach out to our local team of tax experts should you need any clarifications or assistance with regard to your tax affairs be it domestic or cross-border.

For more information, please [contact us](#).

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