

## **CANADA REVENUE AGENCY**

### **MUTUAL AGREEMENT PROCEDURE PROGRAM REPORT**


**April 1, 2007 – March 31, 2008**

**Competent Authority Services Division  
International and Large Business Directorate  
Compliance Programs Branch**



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## Executive Summary

This is the fifth report issued by the Canada Revenue Agency (“CRA”) on its Mutual Agreement Procedure (“MAP”) Program. The report provides a summary of the MAP Program for the period from April 1, 2007 to March 31, 2008.

The report describes the purpose of the MAP Program, its history, and the current events that are shaping its future. A great deal of emphasis has also been placed on providing statistics in order to make the MAP Program more transparent as well as to provide some insight as to the types of issues addressed by the CRA and its treaty partners.

The CRA encourages all taxpayers subject to double taxation or taxation not in accordance with a convention to consider whether the MAP Program is an appropriate choice. For more information, please consult Information Circular 71-17R5 *Guidance on Competent Authority Assistance Under Canada’s Tax Conventions* (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>) or contact one of the Competent Authority Services Division (CASD) MAP managers (see names and telephone numbers at page 23).

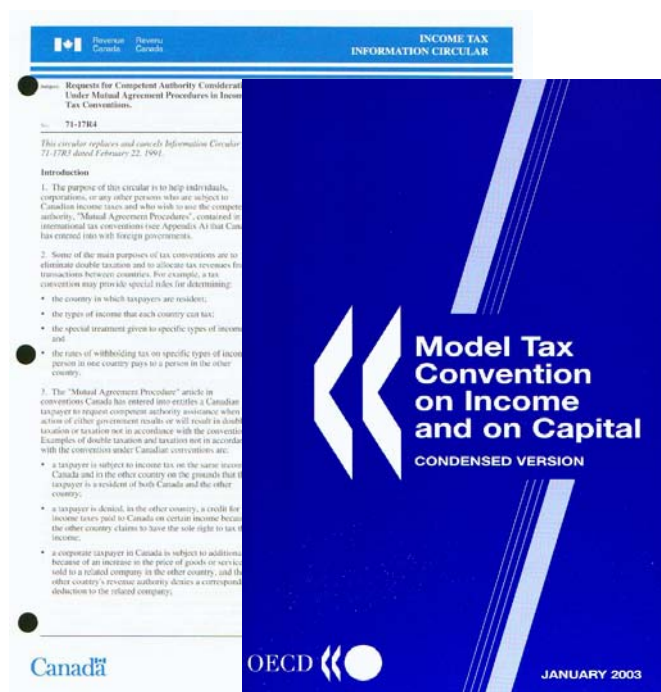
# Introduction

The MAP Program is a mandatory program of the CRA that assists taxpayers in resolving cases of double taxation or taxation not in accordance with the provisions of a convention. The MAP process requires co-operation from taxpayers to achieve the goal of resolving these cases.

## What is the Mutual Agreement Procedure?

The Organisation for Economic Co-operation and Development (OECD) *Model Tax Convention on Income and on Capital* recommends the inclusion of a Mutual Agreement Procedure article in bilateral tax conventions. When this article is present, residents in either country may request assistance to resolve a particular taxation issue covered by a convention. In Canada, the delegation of authority for endeavouring to resolve a tax dispute under a tax convention is passed down from the Minister of National Revenue to senior officials within the CRA. These people are referred to as the Competent Authority. A similar delegation usually takes place in our treaty partner countries.

Further guidance from the CRA on MAP may be found in Information Circular 71-17R5 *Guidance on Competent Authority Assistance Under Canada's Tax Conventions*. (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>)



## How is a MAP resolution achieved?

- ▶ A taxpayer seeking a MAP resolution is required to formally request assistance from the Competent Authority of the country in which the taxpayer is resident.
- ▶ CRA's Competent Authority issues an acknowledgement letter to the taxpayer.
- ▶ The request is then reviewed to determine whether the request is justified under the tax convention.
- ▶ If the request is rejected, CRA advises the taxpayer and the other Competent Authority in writing, giving reasons. The file is referred back to the tax services office (TSO) where the taxpayer may pursue other domestic recourses, if available.
- ▶ If the request is accepted, CRA issues a letter to the taxpayer and the other country's Competent Authority agreeing to pursue the case (note that some requests may be resolved without the involvement of the other country's Competent Authority).
- ▶ If the request results from a Canadian-initiated adjustment, the Canadian Competent Authority ensures that it has the necessary facts (from both the taxpayer and the CRA TSO that generated the adjustment) in order to prepare a position paper.
- ▶ CRA informs the taxpayer of its position and sends a formal position paper to the other country's Competent Authority.
- ▶ The other country reviews the position paper, requests additional information as necessary, and informs the Canadian Competent Authority of its findings.
- ▶ Since the other Competent Authority may not concur with the position of the CRA, it may be necessary to enter into a negotiation.
- ▶ This negotiation usually resolves the taxation issue in question to the satisfaction of the two Competent Authorities.
- ▶ The Competent Authorities exchange correspondence confirming the details of the resolution.
- ▶ CRA sends the details of the resolution to the taxpayer for acceptance or rejection.
- ▶ If the taxpayer accepts, the CRA informs the relevant TSO, providing all necessary details of the resolution.
- ▶ The TSO processes the results of the resolution.

## What are the benefits of seeking relief through the MAP?

- The MAP process is the only mechanism under Canada's network of tax treaties to relieve double taxation or taxation not in accordance with a convention.
- The resolution of double taxation is a service offered by the CRA on a no-fee basis.
- The MAP process requires co-operation from the taxpayer and regular communication between the tax administrations. The views of the taxpayer, as presented in the MAP request, are given due consideration.
- After a MAP request has been accepted and all the facts reviewed, the resolution process is strictly between the two tax administrations, eliminating further taxpayer time and expense.
- With the experience of having negotiated hundreds of double tax cases, the CRA's highly skilled staffs (accountants or financial analysts, economists and lawyers) are able to prepare a quality position paper and achieve timely case resolution.
- The MAP process provides resolution to one or more audited tax years. If the tax issue concerns transfer pricing, taxpayers may find it appropriate to simultaneously proceed with an advance pricing arrangement (APA) request to cover additional unfilled tax years (up to five future years).  
([http://www.cra-arc.gc.ca/tax/nonresidents/comp/apa\\_map-e.html](http://www.cra-arc.gc.ca/tax/nonresidents/comp/apa_map-e.html))
- The number of international audits continues to increase in most tax jurisdictions. As international audits increase and the issues become more complex, the MAP process continues to be the most effective and efficient mechanism to resolve international tax disputes.

The CRA continues to actively promote the MAP Program. We expect that CRA's ongoing commitment to Program improvements, combined with steady international audit activity, will result in more taxpayers seeking assistance through the MAP process.



## Who is involved in a MAP request?

The International and Large Business Directorate (ILBD) is part of the Compliance Programs Branch of the CRA. The Competent Authority Services Division (CASD) within ILBD has responsibility for the MAP Program. The Director of CASD is an authorized Competent Authority for Canada on matters of double taxation and taxation not in accordance with a convention related to specific taxpayers, and is responsible for the administration of the MAP Program.

As at April 8, 2008, there were about 48 employees within CASD, 27 of whom were assigned to four MAP sections (consisting of three sections which handle Mutual Agreement Procedure – Advance Pricing Arrangement (MAP/APA) cases, one Mutual Agreement Procedure – Technical Cases section which handles non transfer pricing MAP cases) and one Economic Services section which mainly prepares economic reports for APA cases. Other CASD staff are assigned to two Exchange of Information Services sections (Operations and Strategic) and an administrative support unit. CASD also has a Tax Treaty Specialist who provides expertise on international tax issues to the MAP area, and a Chief Economist who supervises the Economic Services Section and assumes the role of APA Coordinator.

When a MAP request is received by the CRA, depending on the issue, the file is assigned to one of the three sections of MAP/APA or to the MAP – Technical Cases section. The request is then assigned to a lead analyst, who is responsible for reviewing and resolving the case. If necessary, an economist from the Economic Services section assists the lead analyst in the review process. If the issue involves an unusual or particularly complex issue, the lead analyst may seek assistance from the Division's Tax Treaty Specialist, the Income Tax Rulings Directorate, the Legislative Policy Directorate, or legal counsel from the Department of Justice.

The TSO auditor also plays a very important role in the MAP process. If the request stems from a CRA audit, the TSO auditor will provide the lead analyst with the working papers and rationale for the adjustment.

If the request involves a foreign-initiated adjustment, the TSO may assist the analyst in obtaining additional facts from the Canadian taxpayer and otherwise provide feedback as to the reasonableness of the adjustment.

Taxpayers may choose to represent themselves or authorize a representative from the accounting, economic, or legal communities to pursue a MAP request on their behalf. Taxpayers or their representatives are involved to the extent that the CRA may need additional information during the MAP process, and such co-operation is usually necessary for resolution of the case.

## History of the MAP Program in Canada



Some form of a MAP Program has been in existence dating back to the signing of our first tax treaty containing the MAP article. Published guidance to taxpayers goes as far back as 1971 with the release of Information Circular 71-17. This information circular has been revised a number of times and we are currently operating under IC71-17R5 *Guidance on Competent Authority Assistance Under Canada's Tax Conventions*, dated January 1, 2005. (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>)

Between 1993 and 1998, the number of MAP requests in Canada grew dramatically. Unfortunately, the area within the ILBD (formerly known as the International Tax Directorate) responsible for the Competent Authority function was under-resourced and could not cope with the rising demand in both the APA and double tax caseload, and the additional function of providing headquarters assistance to TSOs on transfer pricing and double taxation issues.

In late 1998 and early 1999, the CRA hired additional analysts and economists to address the staffing shortage. Although these additional people were in place in 1999, significant training and on-the-job experience was still required.

In 2000, Competent Authority was split into two divisions: one division to provide assistance to TSOs, and the other to handle MAP requests.

A number of initiatives were implemented after 2000 to improve the quality and timeliness of service to taxpayers, including introduction of case management techniques (regular internal reporting and internal deadlines) to ensure that MAP requests proceed on schedule; implementation of a new information system (CATS – Competent Authority Tracking System); and ongoing efforts to improve the bilateral process with other tax administrations.

In May 2005, the Competent Authority Services Division reorganized its four MAP units by specialization to maximize its resources. There were MAP/APA Sections to handle MAP and APA cases related to transfer pricing issue, each with a manager and 5 analysts. A Chief Economist supervised the Economic Services Section of 7 economists, providing economic study and research to the Division.



To handle the increasing MAP and APA workload, 2 economists were hired over the summer of 2007 and 9 analysts were hired in September 2007. A third MAP/APA section was formed and has been in operation since April 8, 2008.

Finally, the MAP – Technical Cases Section (one manager and as at April 8, 2008, 4 analysts) works on non-transfer pricing MAP cases and policies related to tax treaty issues.

## Current State of the MAP Program

The CRA is pleased to announce that the year ended March 31, 2008, was a productive year for the Canadian MAP Program. During this period the CRA accepted 275 MAP cases and resolved 235 cases.

In support of the MAP Program, CRA officials made many presentations during the fiscal year ended March 31, 2008:

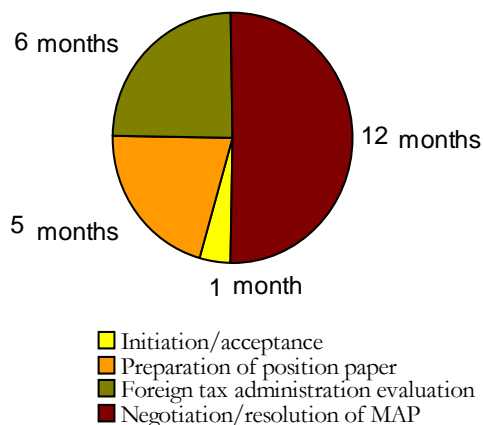


- May 2007 - Practitioner's Outreach Meeting – Toronto
- June 2007 - Internal CRA conference - Toronto
- Sep. 2007 - Practitioner's Outreach Meeting – Vancouver and Chicago
- Sep. 2007 - Internal CRA conference – Moncton
- Oct. 2007 - Internal CRA conference – Montréal
- Oct. 2007 - TEI Conference - Toronto
- Dec. 2007 - Practitioner's Outreach Meeting – Ottawa, Calgary and Toronto
- Dec. 2007 - Internal CRA conference - Calgary
- Feb. 2008 - Practitioner's Outreach Meeting – Toronto

## Timelines - General

Where a case involves negotiations with another tax administration, every effort is made to resolve the double taxation issue as expeditiously as possible. Canada was a member of the former Pacific Association of Tax Administrators (PATA), which released MAP operational guidance for its members regarding the MAP process ([http://www.cra-arc.gc.ca/tax/nonresidents/comp/cas\\_map-e.html](http://www.cra-arc.gc.ca/tax/nonresidents/comp/cas_map-e.html)). Following are various stages and targeted timeframes, with which CRA continues to try to adhere:

Stage	Action	Target Time Frame
Initiation of MAP request by taxpayer / preparation of position paper	Acknowledgement to taxpayer and request for additional information if submission is incomplete.	Within 30 days after receipt of a complete request from taxpayer.
	Letter to foreign tax administration advising of the request and that CRA will be sending details of its position once the adjustments are reviewed.	Within 30 days after receipt of a complete request from taxpayer.
	Review of information received from field and preparation and submission of position paper to foreign tax authority.	Within 6 months after receipt of a complete request from taxpayer.
Evaluation by other country	Foreign tax authority's response to CRA position paper.	Within 6 months from submission of a position paper.
Negotiations with the other country and conclusion of a mutual agreement	Face-to-face meetings and/or exchange of correspondence or phone conversations as required to reach a mutual agreement.	Within 24 months after receipt of a complete request from taxpayer.



While the overall target for completion to resolve a case is twenty-four months, there are many factors beyond CRA's control, which may result in the target not being met. Factors include the co-operation and timely receipt of information from the taxpayer, the complexity of the issue, the time the other country requires to review and respond to a position, and the willingness of both tax administrations to adopt reasonable negotiating positions.

In the 2003-2004 fiscal period, the CRA instituted a management tracking system to measure performance with respect to achieving the overall timeframes of issuing a position paper within six months of receipt of a complete request, and concluding an agreement within twenty-four months. The system is intended to measure, for example, the average time to issue letters, develop a position paper, negotiate a case, and conclude a case. This report includes statistics on the average time to complete negotiable cases (please refer to the following page).

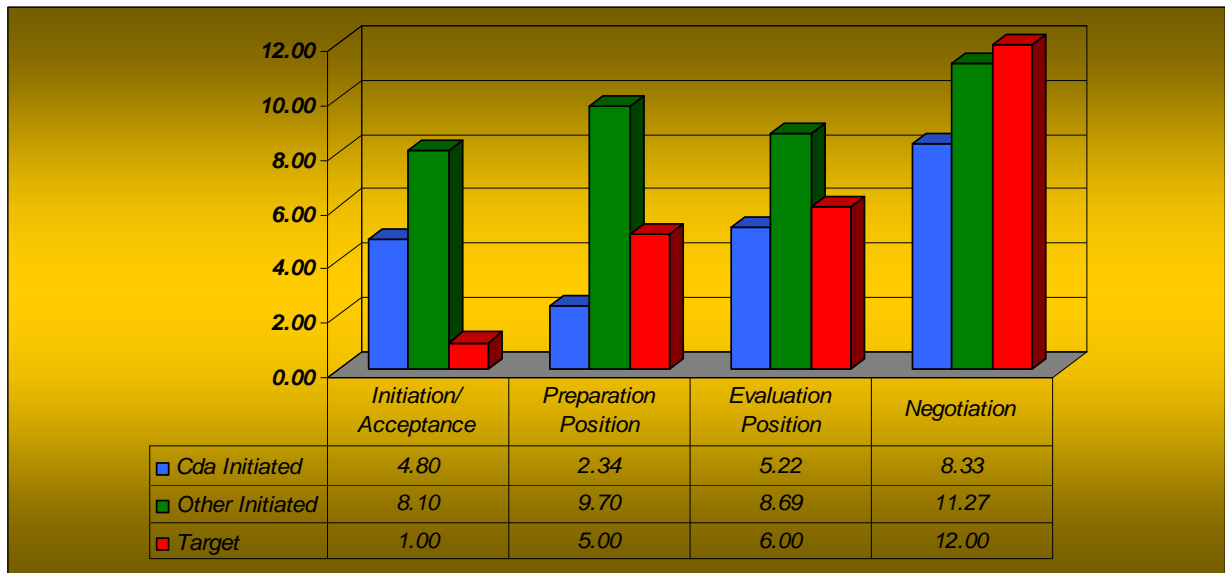
## TIMELINES

### MAP Negotiable Completed Cases

The average times to complete MAP Negotiable cases in the last five fiscal years are (in months):

Fiscal Year	2003 – 04	2004 – 05	2005 – 06	2006 – 07	2007 – 08
<i>Canadian-initiated</i>	23.63	22.53	22.08	25.86	20.69
<i>Foreign-initiated</i>	21.76	17.71	31.06	24.07	37.76
<b>Target</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

chart below shows the average time (in months) to complete at various stages for the 2007-2008 fiscal year:



## Resolution of Double Taxation

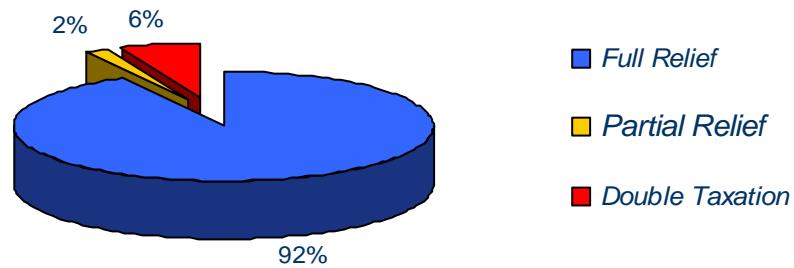
The CRA strives to achieve and maintain effective dispute resolution procedures with all of its treaty partners. This requires that both tax administrations endeavour to resolve cases in an equitable and timely fashion. While existing procedures generally are adequate to totally resolve most disputes, nonetheless agreements cannot be reached on all cases.

Some examples which may result in partial or no relief of double taxation:

- where timely notification is not provided and/or a year is statute-barred or becomes statute-barred during negotiations in either jurisdiction, relief may not be possible;
- refusal of another tax administration to provide full relief of a Canadian-initiated adjustment that has been settled through the Canadian domestic tax appeals process;
- inability of another tax administration to vary an adjustment due to its domestic rules;
- the Canadian and foreign administrations cannot agree on the interpretation of an issue involving the treaty or a bilateral advance pricing arrangement (BAPA);
- a foreign adjustment that is not recognized for Canadian tax purposes such as a notional charge, or a Canadian adjustment not recognized by a foreign tax administration.
- no response from another tax administration to Canada's request for a MAP;
- residency issues where the Canadian and foreign administrations cannot agree on how to apply the tie-breaker rules;
- refusal of a taxpayer to provide information requested by one or both tax administrations;
- permanent establishment issues where the tax administrations cannot agree on what constitutes a permanent establishment.

Our management tracking system has allowed us to track cases where there has not been full relief from double taxation. Of the 235 cases resolved in fiscal year 2007-2008, 49 cases were categorized as negotiable, which means that discussions with another tax administration were required to resolve an issue. Of the 49 cases negotiated with other tax administrations, 6% resulted in no relief being provided (3 cases), and 2% resulted in partial relief being realized (1 case). For the reasons, see next page. In summary, 92% of taxpayers who sought assistance obtained full relief from double taxation.

### *MAP Result*



Reasons for partial or no resolution of some MAP cases were:

Number cases		Reasons
Partial relief	No relief	
1	0	Disagreement on the valuation of periodic payments for the use of intellectual properties.
0	1	Request for competent authority assistance was filed outside the time limit provided in a specific tax treaty.
0	1	Request for competent authority assistance related to the cross-border transactions between a Canadian resident and its related person that is resident of a State with which Canada does not have a tax treaty.
0	1	Disagreement on the determination of residency of trust.
<u>1</u>	<u>3</u>	Total

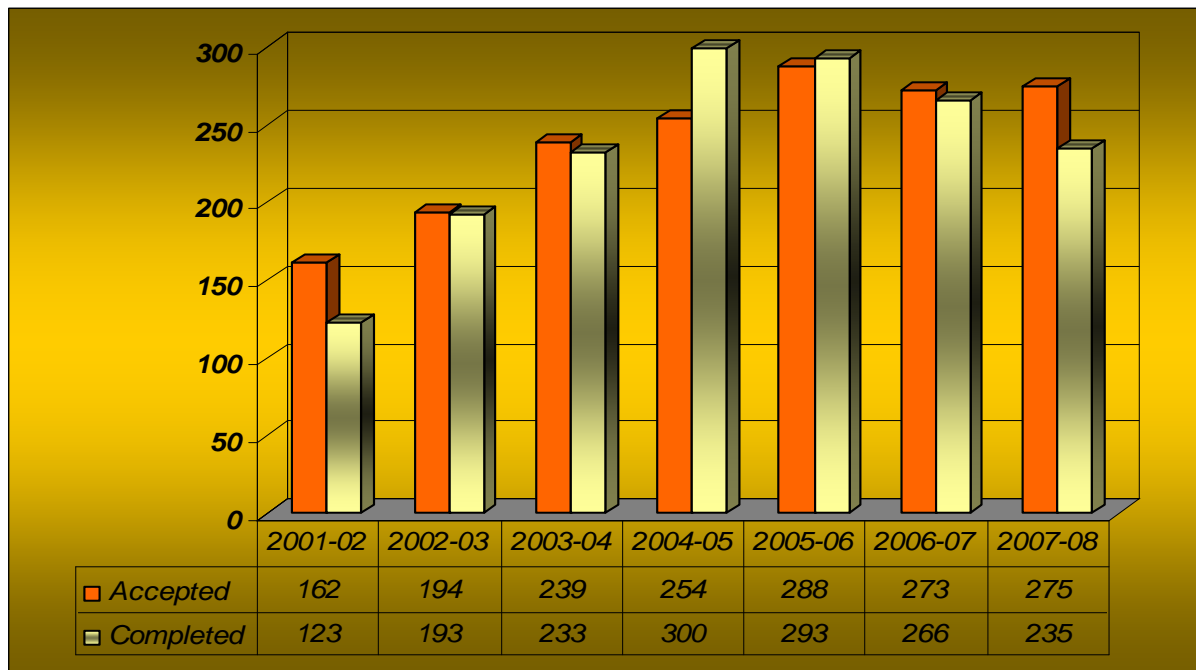
## Program Statistics

The tables below provide the number of the CRA's MAP Program accepted and completed cases for the fiscal years 2001-2002 to 2007-2008.

### Number of Accepted/Completed/Outstanding

Fiscal Year	Starting Inventory	Accepted	Completed	Ending Inventory
2001-02	151	162	123	190
2002-03	190	194	193	191
2003-04	191	239	233	197
2004-05	197	254	300	151
2005-06	151	288	293	146
2006-07	146	273	266	153
2007-08	153	275	235	193
<b>Total</b>		1685	1643	

### Bar Chart Accepted/Completed





## MAP by Type

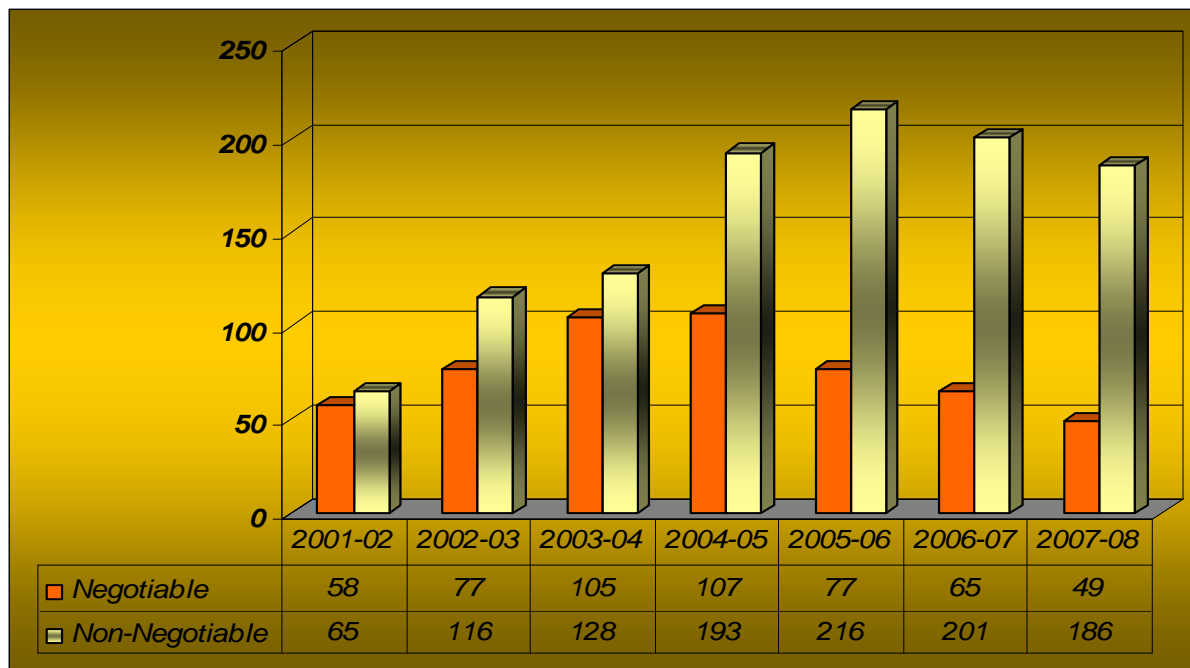
The following tables show the distribution of MAP requests by type – negotiable and non-negotiable and by year for the period 2001-2008.

Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve agreements and issues between Canada’s Competent Authority and a taxpayer, and do not involve another tax administration.

### MAP cases Accepted/Completed by type

<i>Fiscal Year</i>	<i>Negotiable</i>		<i>Non-negotiable</i>		<i>Total</i>	
	<i>Accepted</i>	<i>Completed</i>	<i>Accepted</i>	<i>Completed</i>	<i>Accepted</i>	<i>Completed</i>
2001-2002	94	58	68	65	162	123
2002-2003	91	77	103	116	194	193
2003-2004	97	105	142	128	239	233
2004-2205	78	107	176	193	254	300
2005-2006	76	77	212	216	288	300
2006-2007	69	65	204	201	273	266
2007-2008	71	49	204	186	275	235

### MAP cases completed by type: Negotiable vs. Non-negotiable

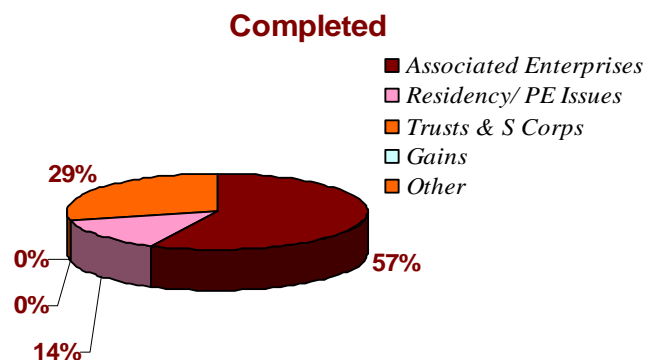
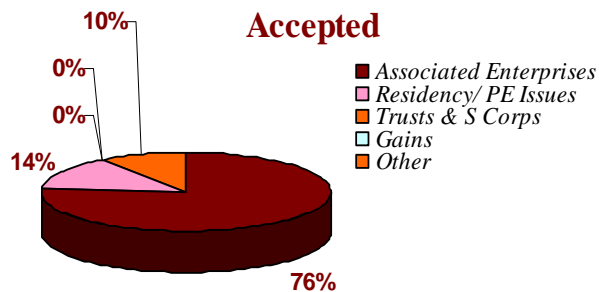


## MAP Negotiable Cases by Category

For the Fiscal Year April 1, 2007 to March 31, 2008

The following tables provide a breakdown by category for negotiable cases for the fiscal year 2007-2008:

Fiscal Year 2007-2008	Opening Inventory	Accepted	Completed	Ending Inventory
<i>Associated Enterprises</i>	103	54	28	129
<i>Residency/ PE Issues</i>	13	10	7	16
<i>Trusts &amp; S Corps</i>	1	0	0	1
<i>Gains</i>	1	0	0	1
<i>Other</i>	20	7	14	13
<b>Total</b>	138	71	49	160



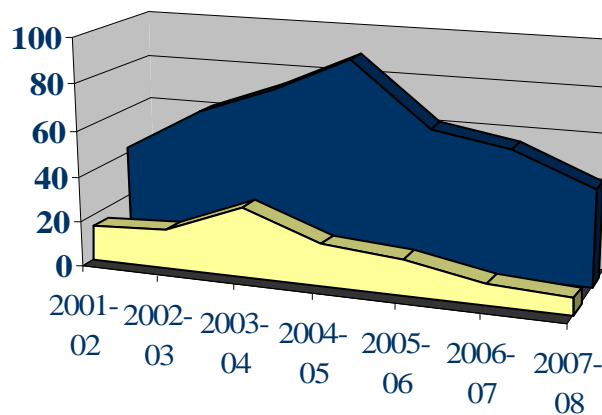
As can be seen from the tables, the majority of negotiable MAP cases involve economic double taxation between associated enterprises. The category "Other" includes any request involving taxation contrary to a convention where a mutual agreement procedure is required to resolve the issue such as the taxation of pension and annuities or other income.

# MAP Negotiable Completed Cases

## Foreign-initiated and Canadian-initiated

The following tables provide a breakdown for completed negotiable cases and also indicate whether cases were the result of a foreign-initiated or Canadian-initiated adjustment:

Fiscal Year	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<i>Foreign-initiated</i>	15	17	30	18	15	9	7
<i>Canadian-initiated</i>	42	61	74	89	62	56	42
<b>Total</b>	57	78	104	107	77	65	49



# MAP Negotiable Completed Cases by Country

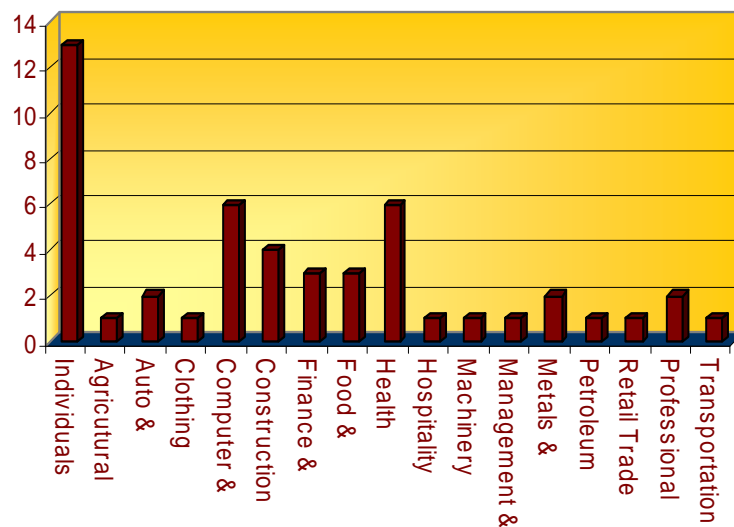
2007- 2008	Completed
<i>Australia</i>	2
<i>Austria</i>	1
<i>Brazil</i>	1
<i>China</i>	1
<i>Denmark</i>	1
<i>France</i>	1
<i>Germany</i>	1
<i>Hong Kong</i>	1
<i>Ireland</i>	1
<i>Japan</i>	1
<i>Netherlands</i>	1
<i>Sweden</i>	1
<i>United States</i>	36
<b>Total</b>	<b>49</b>

## MAP Completed by Country



## MAP Negotiable Completed Cases by Industry

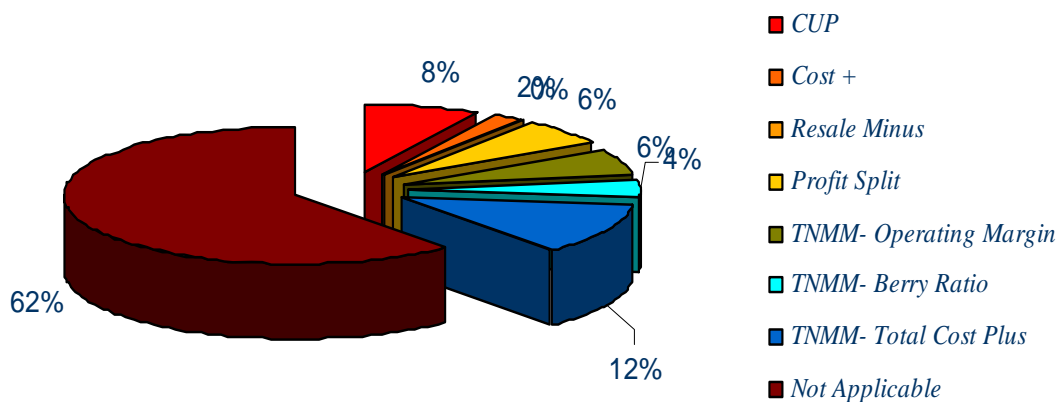
Fiscal Year	Completed
2007- 2008	
<i>Individuals</i>	13
<i>Agricultural</i>	1
<i>Auto &amp; Transportation</i>	2
<i>Clothing</i>	1
<i>Computer &amp; Electronics</i>	6
<i>Construction</i>	4
<i>Finance &amp; Insurance</i>	3
<i>Food &amp; Beverage</i>	3
<i>Health</i>	6
<i>Hospitality</i>	1
<i>Machinery</i>	1
<i>Management &amp; Administration</i>	1
<i>Metals &amp; Minerals</i>	2
<i>Petroleum</i>	1
<i>Retail Trade</i>	1
<i>Professional Services</i>	2
<i>Transportation &amp; Warehousing</i>	1
<i>Total</i>	49



Note: Requests from individuals generally involve issues related to taxation contrary to a convention rather than a specific industry.

## MAP Negotiable Completed Cases by Transfer Pricing Method\*

Fiscal Year 2007- 2008	Completed
<i>Not Applicable**</i>	30
<i>TNMM – Total Cost Plus</i>	6
<i>CUP</i>	4
<i>Profit Split</i>	3
<i>TNMM- Operating Margin</i>	3
<i>TNMM- Berry Ratio</i>	2
<i>Cost +</i>	1
<i>Resale Minus</i>	0
<b>Total</b>	<b>49</b>

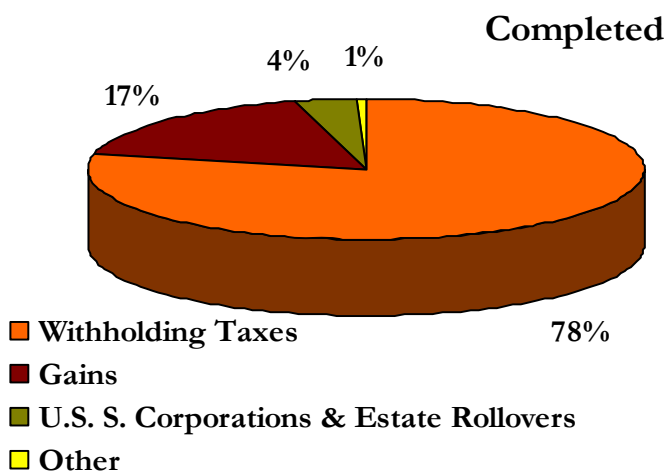
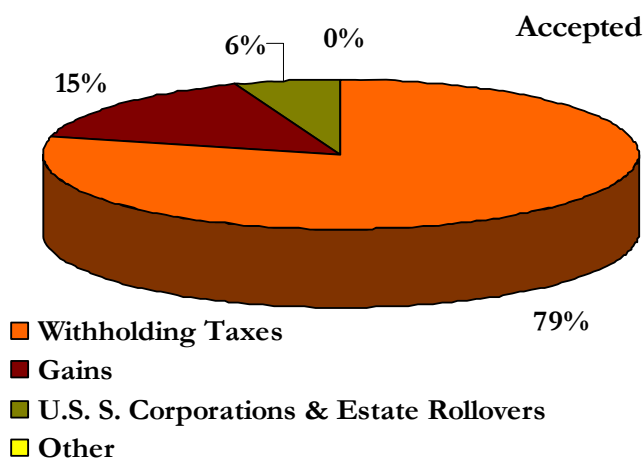


\*: For an explanation of transfer pricing methodologies refer to IC 87-2R *International Transfer Pricing*.

\*\* : A transfer pricing methodology is generally not applicable where the case involves an issue of taxation contrary to a convention or an issue involves an allocation of costs between related parties.

## MAP Non-Negotiable Cases by Category

Fiscal Year 2007- 2008	Opening Inventory	Accepted	Completed	Ending Inventory
<i>Withholding Taxes</i>	1	161	146	16
<i>Gains</i>	9	31	32	8
<i>U.S. S. Corporations &amp; Estate Rollovers</i>	0	12	7	5
<i>Other</i>	5	0	1	4
<b>Total</b>	15	204	186	33

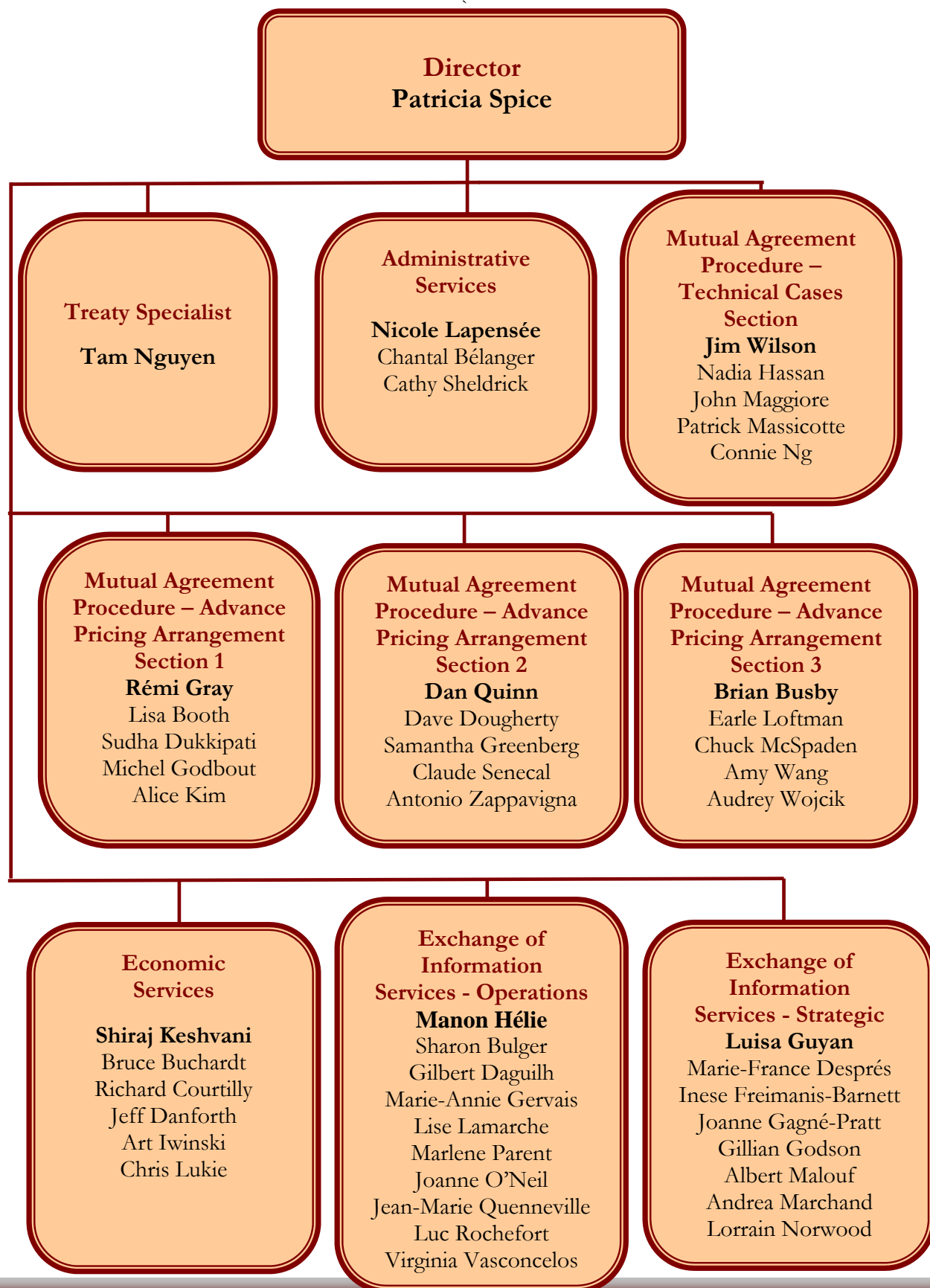


The category "Gains" includes deferred gains agreements for all treaties and the application of the transitional rule contained in the Canada-U.S. treaty.

The category "Withholding Taxes" generally involves the refund of withholding taxes that have been withheld in excess of a particular treaty rate.

The "Other" category generally involves assistance and advice given to taxpayers and other areas of the CRA.

# Competent Authority Services Division Organizational Chart





## MAP/APA Contacts

### Competent Authority Services Division

Director	
<b>Spice, Patricia</b> .....	941-7831
Treaty Specialist	
<b>Nguyen, Tam</b> .....	941-2829
Administrative Services	
<b>Lapensée, Nicole</b> .....	941-2768
<b>Bélanger, Chantal</b> .....	948-7719
<b>Sheldrick, Cathy</b> .....	948-7718

#### Mutual Agreement Procedure – Advance Pricing Arrangement Section 1

Manager	
<b>Gray, Rémi</b> .....	957-8859
<b>Booth, Lisa</b> .....	941-2842
<b>Dukkipati, Sudha</b> .....	941-2794
<b>Godbout, Michel</b> .....	946-0192
<b>Kim, Alice</b> .....	941-1567

#### Mutual Agreement Procedure – Advance Pricing Arrangement Section 2

A/Manager	
<b>Quinn, Dan</b> .....	941-2789
<b>Dougherty, Dave</b> .....	952-3495
<b>Greenberg, Samantha</b> .....	957-7281
<b>Senecal, Claude</b> .....	941-2785
<b>Zappavigna, Antonio</b> .....	948-3428

#### Mutual Agreement Procedure – Advance Pricing Arrangement Section 3


Manager	
<b>Busby, Brian</b> .....	941-2802
<b>Loftman, Earle</b> .....	948-3429
<b>McSpaden, Chuck</b> .....	941-2777
<b>Wang, Amy</b> .....	941-2687
<b>Wojcik, Audrey</b> .....	941-2803

#### Mutual Agreement Procedure – Technical Cases

Manager	
<b>Wilson, Jim</b> .....	948-3424
<b>Hassan, Nadia</b> .....	946-7139
<b>Maggiore, John</b> .....	941-7813
<b>Massicotte, Patrick</b> .....	948-3427
<b>Ng, Connie</b> .....	946-2778

#### Economic Services

A/ Manager & Chief Economist	
<b>Keshvani, Shiraj</b> .....	941-7801
<b>Buchardt, Bruce</b> .....	941-2844
<b>Courtily, Richard</b> .....	941-2838
<b>Danforth, Jeff</b> .....	941-2836
<b>Iwinski, Art</b> .....	941-2843
<b>Lukie, Chris</b> .....	957-1610



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