



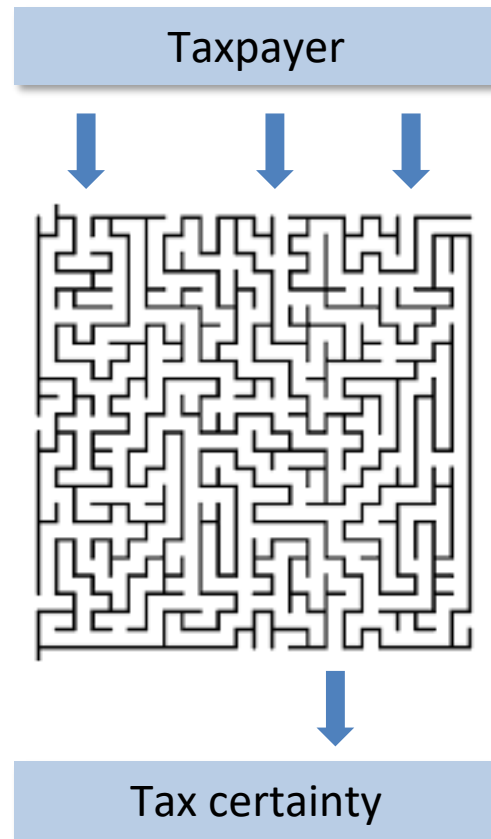
Canada Revenue
Agency

Agence du revenu
du Canada

BEPS and Tax Certainty

Inter-American Center of Tax Administrations (CIAT) General
Assembly, Ottawa, Canada
May 15-17, 2018

Tax Certainty – Why does it matter?



Pulling it together

Dispute Prevention



More Cohesive Legislation and Policy
Rulings

APA

ICAP

Joint Audits

Comparative Risk Assessment

Dispute Mitigation



Global Awareness Programme

Capacity Building

Knowledge Sharing Platform

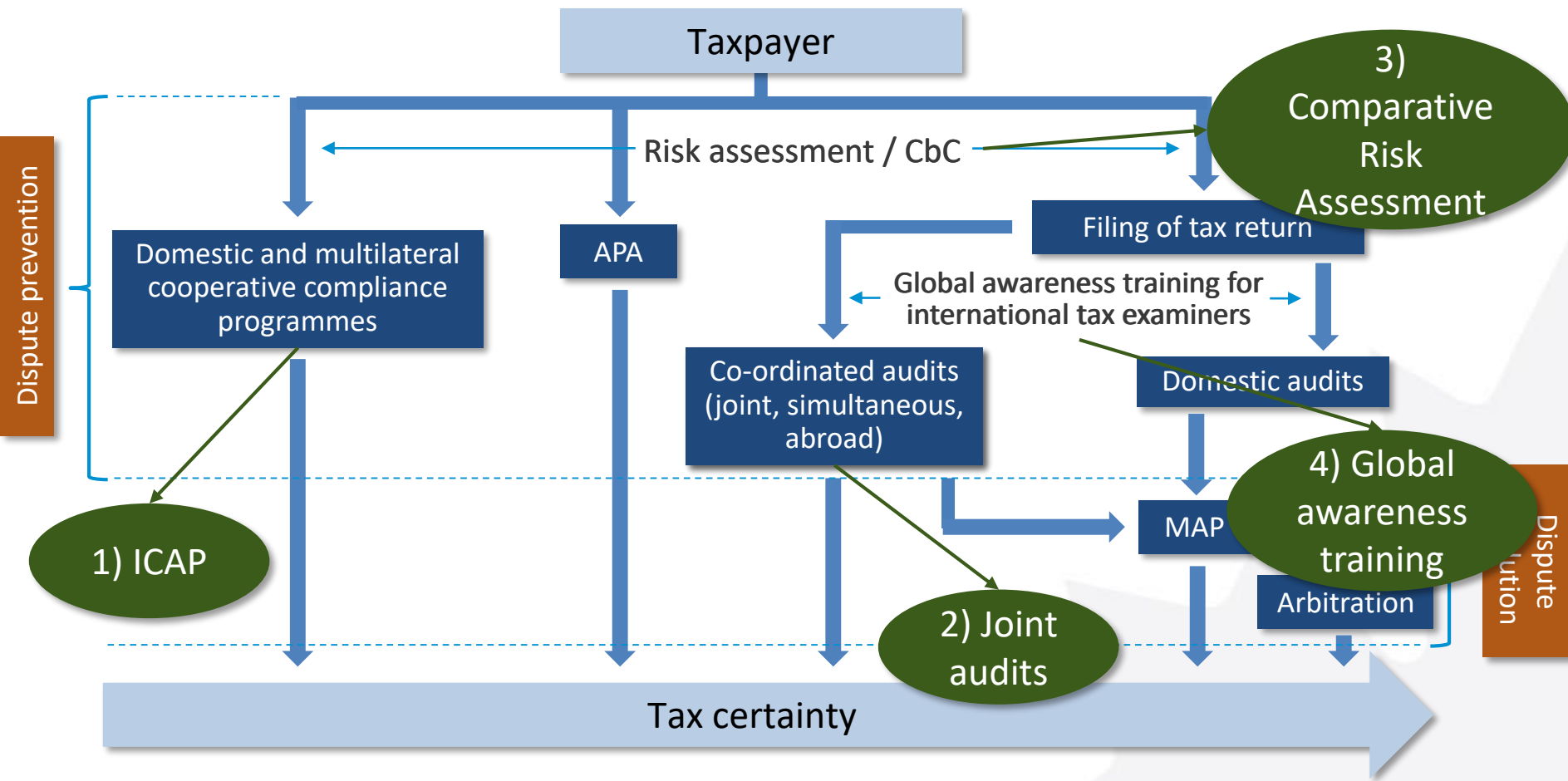
Dispute Resolution



MAP Forum

Binding Arbitration

FTA Agenda: Prevention better than cure



OECD/CIAT Collaboration

- Ensuring regional voice at international fora
 - BEPS Regional Network
 - BEPS Inclusive Framework
 - FTA plenary meetings
 - ISORA
- Sharing tools and products
 - CbCR handbooks (Spanish, French, English)
- Building Global Capacity (see next slide)

Knowledge Sharing

- Knowledge Sharing Platform for Tax Administrations (KSP_{TA}) – Canada Developed
 - CIAT an early adopter and key partner
 - Learning products; event management; discussion forums
- OECD Global Relations Programme
 - Joint events with RTOs
 - Blended learning
- Platform for Collaboration on Tax
 - BEPS toolkits

Key Takeaways

- Tax administrations at the forefront of BEPS implementation
- Multilateral progress takes time
- Unilateral action creates risk of conflict, uncertainty and double taxation
- Demonstrating/communicating international collaboration has a deterrent effect
- Continued multilateral engagement critical
 - Regional tax organizations
 - Inclusive Framework
 - FTA

Thank you
Gracias
Merci
Obrigado