

**MEMO# 28655**

January 9, 2015

# **For Your Review and Comment - Draft of ICI Global Comment Letter on OECD BEPS 14 Dispute Resolution Paper**

[28655]

January 9, 2015

TO: TAX COMMITTEE No. 2-15

ADVISER DISTRIBUTOR TAX ISSUES TASK FORCE No. 2-15

ICI GLOBAL TAX COMMITTEE No. 3-15

INTERNATIONAL COMMITTEE No. 1-15 RE: FOR YOUR REVIEW AND COMMENT - DRAFT OF ICI GLOBAL COMMENT LETTER ON OECD BEPS 14 DISPUTE RESOLUTION PAPER

The attached draft comment letter responds to the discussion draft document issued by the Organisation for Economic Co-operation and Development (OECD) entitled “BEPS Action 14: Make Dispute Resolution Mechanisms More Effective.” [\[1\]](#) The draft letter begins by noting our strong support for the OECD’s effort to make dispute resolution mechanisms more effective. Accelerating globalization, increasingly aggressive assertions of tax liability by certain governments, and the increasing difficulties (including extensive delays) in resolving tax disputes are among the factors necessitating the extensive work required on this issue.

The draft letter then emphasizes that, for BEPS Action 14 to truly succeed, the final Report must call upon all governments to adopt mandatory binding arbitration for resolving tax disputes. The other currently-available dispute resolution mechanisms (as enhanced by the options included in the discussion draft) will be even more effective if all parties know that mandatory binding arbitration always is available as a last resort for resolving issues. Importantly, governments and business both will benefit greatly from dispute resolution efficiencies – including those arising from mandatory binding arbitration.

## **Request for Comments**

Please provide any comments on this draft letter to Keith Lawson (at [lawson@ici.org](mailto:lawson@ici.org) or 202-326-5832) by Thursday, 15 January, 2015. The OECD has indicated that all submissions must be filed by 16 January.

Keith Lawson

[Attachment](#)

**endnotes**

[1] The OECD's BEPS 14 discussion draft is available at:  
<http://www.oecd.org/ctp/dispute/discussion-draft-action-14-make-dispute-resolution-mechanisms-more-effective.pdf>.

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