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TAX UPDATE

NTA – RELEASE OF GUIDANCE ON MAPs

The Japanese National Tax Agency has released [Guidance for Taxpayers on the Mutual Agreement Procedure \(Q&A\)](#) (PDF 301KB) on their website.

This guidance has been prepared based on the recommendation 2.1 indicated in the final report on Action 14 (Making Dispute Resolution Mechanisms More Effective) of the Base Erosion and Profit Shifting (BEPS) project, as supplemental information to the Commissioner's Directive on the Mutual Agreement Procedure (Administrative Guidelines).

(Recommendation 2.1 of the final report on Action 14 says "Countries should publish rules, guidelines and procedures to access and use the MAP and take appropriate measures to make such information available to taxpayers. Countries should ensure that their MAP guidance is clear and easily accessible to the public.")

The following related information can also be found on the '[Mutual Agreement Procedures](#)' page of the National Tax Agency website:

- Commissioner's Directive on the Mutual Agreement Procedure (Administrative Guidelines) — Please note that this English translation version does not yet reflect amendments made on 30 June 2017.
- Application for the Mutual Agreement Procedure and related instructions
- List of Japan's tax conventions which include MAP provisions

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