

MUTUAL AGREEMENT PROCEDURE

Program Report 2023

Competent Authority Services Division

International and Large Business Directorate

Compliance Programs Branch



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

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Table of contents

EXECUTIVE SUMMARY	4
INTRODUCTION	6
WHAT IS THE MUTUAL AGREEMENT PROCEDURE	6
WHO IS INVOLVED IN THE MAP	6
THE MAP PROGRAM IN CANADA	7
Recent developments.....	8
TIMELINE: GENERAL	8
Timeline: Negotiable MAP case completions	9
MAP RESULTS	9
2023 post-2015 MAP cases closed by outcome	11
Negotiable MAP cases completed: Canadian-initiated and foreign-initiated ...	13
PROGRAM STATISTICS	14
MAP cases by type	14
Non-negotiable MAP cases by category	15
Participation by foreign jurisdiction.....	16
Participation by sector	16
HOW TO CONTACT THE CASD	17
APPENDIX A	18
Barriers to resolving double taxation.....	18
How does the Canadian competent authority achieve resolution through the MAP	19
Benefits of the MAP.....	20

EXECUTIVE SUMMARY

This is the annual report issued by the Canada Revenue Agency (CRA) on its Mutual Agreement Procedure (MAP) program. This report provides a summary of the MAP program for the period from January 1, 2023, to December 31, 2023.

This report describes the purpose, history and current events that are shaping the future of the MAP program. The publication of statistical information makes the MAP program more transparent and provides some insight to the types of issues addressed by the CRA and its treaty partners. A summary of the key findings presented in this calendar year report is provided here:

- The CRA had 203 negotiable MAP cases on January 1, 2023, including 201 post-2015 cases and two pre-2016 cases.
- During 2023, the CRA accepted 61 new MAP cases, closed 85 post-2015 MAP cases and one pre-2016 file.
- The average time to complete all post-2015 negotiable cases was 27.06 months.
- Of the 85 post-2015 MAP cases closed in 2023:
 - 59 cases (69.41%) resulted in full relief from double taxation upon negotiation
 - 8 cases (9.41%) were resolved through unilateral relief
 - 6 cases (7.06%) were resolved with no agreement including agreement to disagree
 - 3 cases (3.53%) were withdrawn by the taxpayer
 - 3 cases (3.53%) had objections not justified
 - 2 cases (2.34%) were resolved with an agreement that there was no taxation not in accordance with the tax treaty
 - 1 case (1.18%) was resolved via domestic remedy
 - 1 case (1.18%) resulted in partial relief of double taxation upon negotiation
 - 1 case (1.18%) was denied MAP access
 - 1 case (1.18%) was resolved via any other outcome
- Of the 85 MAP post-2015 cases closed in 2023, 57 (67.06%) were initiated by Canada and 28 (32.94%) were initiated by other countries.
- As of December 31, 2023, the CRA was engaged in negotiable MAP cases involving taxpayers from 31 different jurisdictions. The United States represents 34.33% of these MAP cases.

The CRA encourages taxpayers subject to double taxation or taxation not in accordance with an income tax convention to consider the MAP program.

For more information, see Information Circular (IC) 71-17R6, [Competent Authority Assistance Under Canada's Tax Conventions](#) or contact a [MAP manager in the Competent Authority Services Division \(CASD\)](#).

The [IC 71-17R6](#) provides interpretation to taxpayers on how to preserve and exercise their treaty rights and explains the roles and responsibilities of both the taxpayer and the Canadian competent authority. It also addresses recent peer review feedback by the

Organisation for Economic Co-operation and Development (OECD) which sought more clarity in Canada's published guidance on the MAP process.

INTRODUCTION

The MAP program is a service provided by the CRA to assist taxpayers in resolving cases of double taxation or taxation not in accordance with the provisions of a tax convention. The process requires co-operation from taxpayers to achieve the goal of resolving such cases.

WHAT IS THE MUTUAL AGREEMENT PROCEDURE

The MAP article in Canada's conventions is a dispute resolution mechanism that allows authorized CRA officials to interact with foreign tax administrations to resolve issues of double taxation and taxation not in accordance with a convention. Under the article, residents in either country may request assistance resolving an issue covered by their convention. In Canada, the Minister of National Revenue authorizes senior CRA officials to try to resolve tax disputes under tax conventions that Canada has with other countries. These senior officials are referred to as the competent authority. A similar authorization usually takes place in Canada's treaty partner countries.

WHO IS INVOLVED IN THE MAP

The Competent Authority Services Division (CASD), which has responsibility for the MAP program, is part of the International and Large Business Directorate (ILBD) in the Compliance Programs Branch of the CRA. The director of the CASD is an authorized competent authority for Canada and is responsible for cases involving double taxation and taxation not in accordance with a convention, as well as for the overall administration of the MAP program. For information on access to and the use of the MAP, see [IC71-17R6 Competent Authority Assistance under Canada's Tax Conventions - Canada.ca](https://www.cra.ca/IC71-17R6/Competent-Authority-Assistance-under-Canada's-Tax-Conventions-Canada.ca).

The CASD is responsible for:

- the negotiation and resolution of disputes with foreign tax administrations regarding double taxation or taxation not in accordance with a convention under MAP articles of our tax treaties
- the negotiation of Advance Pricing Arrangements (APAs) with foreign tax administrations to determine appropriate transfer pricing methodologies for complex cross-border transactions undertaken between related parties and to determine methodologies for the attribution of profits to a permanent establishment

The director of CASD is supported by a division of 53 employees structured as follows:

- Director's office includes two senior economic advisors and two senior technical advisors;
- Five Transfer Pricing MAP/APA sections consisting of 34 tax and economics specialists, working exclusively on MAP and APA cases concerning resolution of double taxation;
- One MAP Technical section consisting of nine tax and legal specialists, working exclusively on non-transfer pricing MAP cases;
- One Program Support section consisting of five employees working on procedural, reporting, monitoring and other program-related functions.

When a MAP request is received, the request is tracked and assigned to the appropriate section. The section manager and lead analyst assigned are responsible for the review, analysis, negotiation and resolution of the MAP case. If needed, they may seek support from other areas of the CRA including ILBD's International Tax Division, the Income Tax Rulings and Legislative Policy Directorate of the Legislative Policy and Regulatory Affairs Branch, or from legal counsel with the Department of Justice Canada.

Taxpayers may choose to represent themselves or authorize a representative to pursue a MAP request on their behalf. Taxpayers, or their representatives, are expected to work co-operatively with the CRA during the MAP process to ensure an accurate and timely resolution to the case.

For more information on barriers to resolving double taxation, how the competent authority achieves resolution through the MAP and benefits of the MAP, please see appendix A.

THE MAP PROGRAM IN CANADA

Canada's MAP program dates back to 1942, when it signed its first tax treaty with the United States, which contained a MAP provision. Published taxpayer guidance dates back to 1971, with the release of Information Circular 71-17. This information circular has been revised several times, and the CRA now operates under Information Circular 71-17R6, [Competent Authority Assistance Under Canada's Tax Conventions](#).

The number of MAP requests in Canada has grown over the years. The CASD has continued reorganizing and implementing a number of initiatives to improve the quality and timeliness of services to taxpayers. These service improvements include the introduction of case management techniques to ensure that MAP requests are progressing on schedule, as well as ongoing efforts to improve the bilateral process with other tax administrations.

According to the publication of the OECD 2023 Mutual Agreement Procedure Awards, Canada won the [Category 2 – Age of Inventory](#), best age of inventory award, with the smallest portion of cases received before January 1, 2016, for jurisdictions with more than 100 cases left in the 2023 ending inventory. This demonstrates Canada's commitment to the MAP program as noted above.

Recent developments

As of October 2021, almost half of Canada's 94 tax treaties currently in force have been modified by the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting](#) ("Multilateral Instrument" or "MLI"). The MLI may affect treaty time limits and other MAP-related treaty provisions. A common change is an increase in the amount of time to submit a request for MAP assistance from two years to three years. The MLI also introduces mandatory binding arbitration to resolve certain classes of MAP disputes into some treaties. More of Canada's tax treaties will be modified by the MLI as additional countries sign and ratify this Convention.

Canada remains an active member of the OECD's Forum on Tax Administration (FTA) MAP Forum in Making Dispute Resolution Mechanisms More Effective (BEPS Action 14) and a participant in its [peer review process](#). Canada is also an active member of the MLI Conference of Parties where parties to the MLI work towards common understandings as to the interpretation and application of the MLI, including modifications as they relate to MAP and arbitration.

TIMELINE: GENERAL

When a MAP case involves negotiation with another tax administration (negotiable case), every effort is made to resolve the tax issue as quickly as possible.

The target for resolving a MAP case (including non-negotiable cases) is 24 months; however, there are many factors beyond the CRA's control, which may result in this target not being met. Factors include the co-operation and timely receipt of information from the taxpayer, the complexity of an issue, the time that the other competent authority needs to review and respond to a position paper, and the willingness of both competent authorities to adopt reasonable negotiating positions.

The CRA's in-house case management system allows CASD management and staff to monitor the status of MAP cases and report statistics on a number of performance measures, including the average time taken to:

- issue letters after a request is received
- develop a position paper
- negotiate and conclude a case

The CRA continues to enhance its case management system to be in line with the OECD's [MAP statistic reporting framework](#) (framework) and to fulfill its commitment to resolve MAP cases in a timely, efficient and effective manner.

Timeline: Negotiable MAP case completions

Beginning in 2016, MAP reporting has been done on a calendar year basis instead of on a fiscal year basis. This is in line with the framework for reporting purposes.

As a result of requirements under the framework, MAP results were categorized as either pre-2016 (cases with a start date prior to January 1, 2016) or post-2015 (cases with a start date after December 31, 2015). The framework requires time reporting by the following stages:

Start to end: Time elapsed between the start date and the end date.

Received to start: Time from receipt of a request until the start date.

Start to position paper: Time between the start date and the date position papers were sent by the CRA or received from a treaty partner.

Position paper to end: Time between the date position papers were sent by the CRA (or received from a treaty partner) and the end date.

Under the [framework](#), the start date is generally expected to be five weeks or less from the receipt of a taxpayer's MAP request. The end date is the date of an official communication (typically in the form of a letter) from the competent authority to advise the taxpayer of the outcome of their request or in the case of a withdrawal, the date the competent authority receives the withdrawal.

MAP RESULTS

The OECD publishes the [MAP statistics](#) on an annual basis and further breaks the MAP caseload down by jurisdiction. Specific to [Canada](#), at the start of the 2023 period there were 203 pending MAP cases and at the end of the period there were 178 cases. During this period, 61 cases were started, and 86 cases were closed.

Of the 86 MAP cases closed during 2023, 1 had a start date pre-2016 and 85 post-2015. To calculate the average time taken to resolve pre-2016 MAP cases, the date of filing of the MAP request was used as the start date and the date of the closing letter sent to the taxpayer was considered the end date.

Table 1: 2023 MAP cases (pre-2016 and post-2015) closed and average time to complete

	Starting inventory	Cases started	Cases closed	Ending inventory	Average time to complete in months
Transfer pricing	135	43	57	121	
Pre-2016	2	0	1	1	93.50
Post 2015	133 ¹	43	56	120	28.14
Other	68²	18	29	57	
Pre-2016	0	0	0	0	
Post 2015	68	18	29	57	22.68
Total	203	61	86	178	

¹ Canada and another tax jurisdiction identified one file that was not accounted for in 2022 and have agreed to include it in the starting inventory for 2023.

² Two additional cases that were not identified and counted in 2022.

2023 post-2015 MAP cases closed by outcome

Of the 85 post-2015 MAP cases closed in 2023:

- 59 cases (69.41%) resulted in full relief from double taxation upon negotiation
- 8 cases (9.41%) were resolved through unilateral relief
- 6 cases (7.06%) were resolved with no agreement including agreement to disagree
- 3 cases (3.53%) were withdrawn by the taxpayer
- 3 cases (3.53%) had objections not justified
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- 1 case (1.18%) resulted in partial relief of double taxation upon negotiation
- 1 case (1.18%) was denied MAP access
- 1 case (1.18%) was resolved via any other outcome

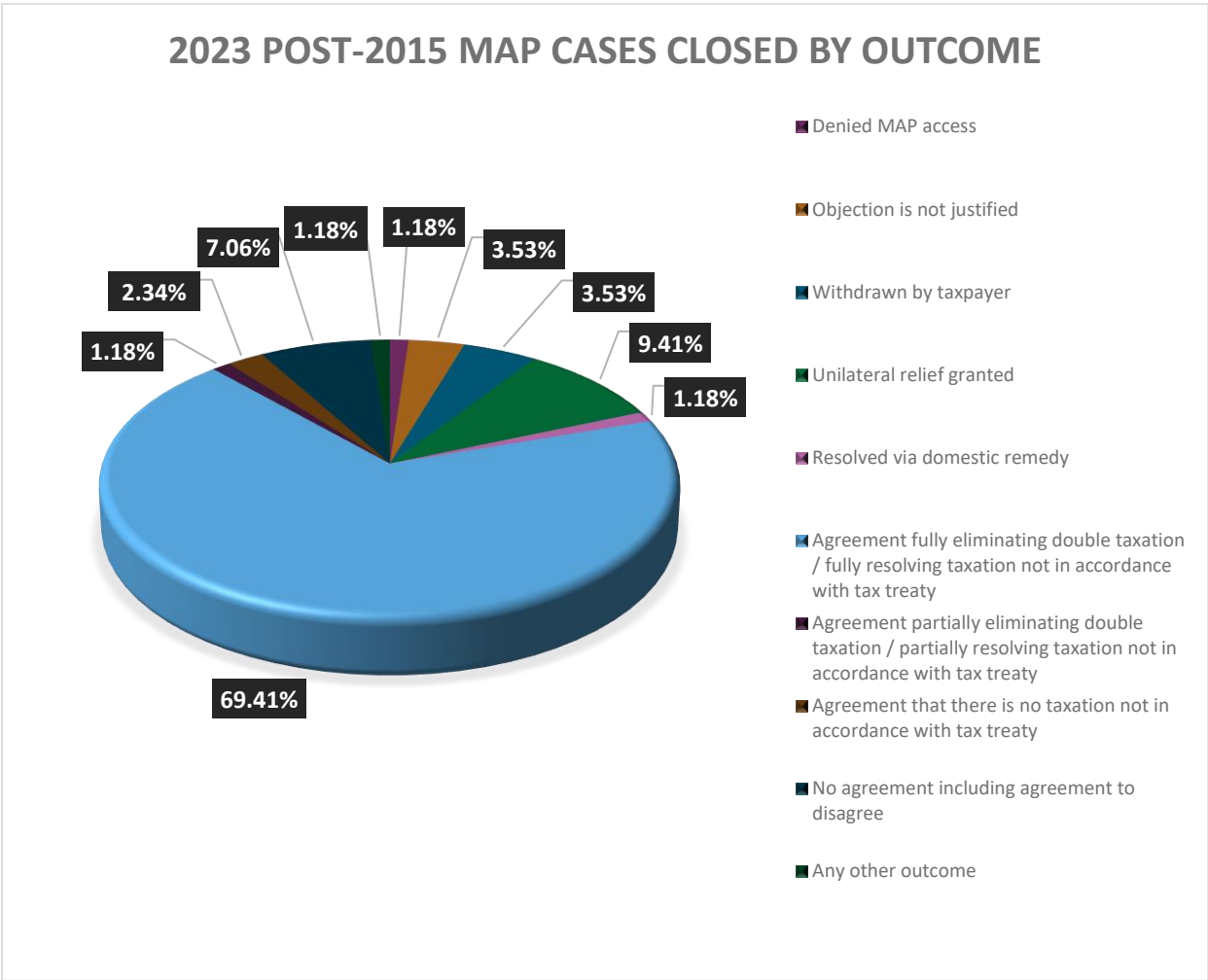


Table 2: 2023 MAP cases (pre-2016 and post-2015) closed by outcome

Category of cases	Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty	No agreement including agreement to disagree	Any other outcome	Total
Transfer pricing cases	0	0	1	2	0	47	1	1	5	0	57
Pre-2016	0	0	1	0	0	0	0	0	0	0	1
Post 2015	0	0	0	2	0	47	1	1	5	0	56
Other cases	1	3	3	6	1	12	0	1	1	1	29
Pre-2016	0	0	0	0	0	0	0	0	0	0	0
Post 2015	1	3	3	6	1	12	0	1	1	1	29
Total	1	3	4	8	1	59	1	2	6	1	86
Percentage	1.16%	3.49%	4.65%	9.30%	1.16%	68.61%	1.16%	2.33%	6.98%	1.16%	100%

According to the framework, an attribution/allocation case is a MAP case where the request relates to the attribution of profits to a permanent establishment or the determination of profits between associated enterprises. This is also known as a **transfer pricing** MAP case.

Any MAP case that is not defined as an attribution/allocation MAP case is defined as **other**. This may include requests involving juridical double taxation. This is taxation contrary to a convention where either the MAP is required to resolve an issue (for example the taxation of pension and annuities or other income) or a permanent establishment determination is required.

Negotiable MAP cases completed: Canadian-initiated and foreign-initiated

In 2023, the majority of the cases closed (67.06%) were initiated by Canada, which has been the trend over the past several years. Overall, in 2023, for cases starting on or after January 1, 2016, it took an average of 26.28 months to resolve a MAP case. Canadian-initiated cases took 27.53 months and foreign-initiated cases 23.73 months. The following table shows a breakdown of completed Canadian-initiated and foreign-initiated cases and further breaks down the data to show the number of cases for both pre-2016 and post-2015.

Table 3: Negotiable MAP cases completed: Canadian-initiated and foreign-initiated

Category of cases	Total	Canadian initiated	%	Foreign initiated	%	Average time (in months) to complete Canadian cases	Average time (in months) to complete foreign cases	Weighted Average
Pre-2016	1	1	100%	0	0%	93.50		93.50
Transfer pricing	1	1	100%			93.50		93.50
Other								
Post-2015	85	57	67.06%	28	32.94%	27.53	23.73	26.28
Transfer pricing	56	44	78.57%	12	21.43%	27.79	29.43	28.14
Other	29	13	44.38%	16	55.17%	26.65	19.45	22.68
Total	86	58	67.44%	28	32.56%	28.67	23.73	27.06

PROGRAM STATISTICS

The table below shows the number of cases, including non-negotiable cases, that were accepted and completed for the 2019 to 2023 period.

Table 4: Total MAP cases accepted, completed and outstanding

Period	Beginning inventory	Accepted	Completed	Ending inventory
2023	1,197³	199	1,196	200
2022	854 ⁴	785	444	1,195
2021	485 ⁵	765	399	851
2020	242 ⁶	467	228	481
2019	265 ⁷	431	456	240

MAP cases by type

The following table shows the acceptance and completion of MAP cases by type (negotiable and non-negotiable) and by year, for the period 2019 to 2023.

Negotiable cases generally require negotiations between Canada's competent authority and another tax administration to resolve double taxation or taxation not in accordance with an income tax convention.

Non-negotiable cases are resolved by an agreement between Canada's competent authority and taxpayers. These cases do not require involvement of another tax administration.

³ The additional 2 cases for the opening inventory are due to the 2 additional cases noted in Table 1.

⁴ The additional 3 cases for opening inventory are due to the 3 additional cases noted in Table 1.

⁵ Beginning inventory for 2021 updated to account for four additional cases accepted in 2020.

⁶ Ending inventory for 2019 was corrected due to misclassification.

⁷ Ending inventory for 2018 non-negotiable decreased by one.

Table 5: Acceptance and completion of MAP cases

Period	Negotiable Accepted	Negotiable Completed	Non-Negotiable Accepted	Non-Negotiable Completed	Total Accepted	Total Completed
2023	61	86	129	1,110⁸	190	1,196
2022	70	76	715	368	785	444
2021	109	81	656 ⁹	318	765	399
2020	72	74	395	154 ¹⁰	467	228
2019	75	60	356	396	431	456

Non-negotiable MAP cases by category

Table 6: Non-negotiable 2023 MAP cases by category

2023	Opening inventory	Accepted	Completed	Ending inventory
Pensions ¹¹	993	124	1,104	13
Gains	2	2	1	3
Other	8	3	5	6
Total	1,003	129	1,110	22

The **Pensions** category involves elections under the [Canada – United States Convention with Respect to Taxes on Income and Capital](#) to defer the taxing of undistributed accrued pension income.

The **Gains** category includes deferred-gains agreements for all treaties and the application of the transitional rule in the [Canada – United States Convention with Respect to Taxes on Income and Capital](#).

The **Other** category generally includes matters relating to estate rollovers, United States “S” corporations, and other issues.

CASD’s workload also includes the analysis of treaty time limits for withholding tax requests received from the Sudbury Tax Centre (NR7-R forms). More specifically, CASD’s mandate consists of identifying if the requests for a refund of Part XIII tax are received

⁸ Significant increase in closures of Pension cases after publication of Taxation of a Roth IRA, see footnote 10.

⁹ The number of Pensions cases significantly increased after Income Tax Folio S5-F3-C1, Taxation of a Roth IRA, was published on January 9, 2021, and stated that retroactive elections are accepted.

¹⁰ Delays in the reception and treatment of cases due to the COVID-19 pandemic.

¹¹ Delays in the reception and treatment of cases due to the COVID-19 pandemic.

within the treaty time limit prescribed under the relevant tax conventions and if refunds can consequently be issued beyond the domestic time limit. The tax centre is responsible for verifying if the refunds are warranted and for involving the audit functions. In 2023, CASD reviewed 3,143 NR7-R forms and provided a response to the Sudbury Tax Centre.

Participation by foreign jurisdiction

The CRA is currently engaged in negotiable MAP cases involving taxpayers from 31 jurisdictions: Argentina, Australia, Austria, Belgium, China, Colombia, Denmark, Estonia, Finland, France, Germany, India, Indonesia, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Mexico, Netherlands, New Zealand, Poland, Portugal, Romania, Singapore, Spain, Sweden, Switzerland, the United Kingdom, and the United-States. The breakdown of negotiable MAPs by country continues to reflect the significant flow of goods and services exchanged between Canada and the United States, representing 34.33% of MAP cases.

Participation by sector

The completed MAP cases cover a wide variety of sectors including: aerospace; agriculture; arts and entertainment; auto and other transportation equipment; chemical and allied industries; computer and electronics; construction equipment and material; e-commerce; finance and insurance; food and beverage; health (including pharmaceutical products); information and publishing services; machinery; management and administrative services; metals and minerals; petroleum; real estate rental and leasing; retail trade; T1 returns – personal tax; technical, scientific and professional services; transportation and warehousing services; wholesale trade and finally wood and paper.

HOW TO CONTACT THE CASD

If you have comments or questions about this report or the services offered by the CASD, please contact the division:

- by phone: consult the [CASD webpage](#) for CASD managers' phone numbers;
- by email: CPMAPAPAG@cra-arc.gc.ca (do not send confidential information);
- by post or courier:

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APPENDIX A

Barriers to resolving double taxation

The CRA maintains effective dispute resolution procedures with all of its treaty partners wherever possible. This requires that tax administrations try to resolve cases in a timely, effective, and efficient manner. Although existing procedures generally work to provide full relief from double taxation, sometimes an agreement cannot be reached on a case.

Examples of situations for which there may be partial relief or no relief of double taxation:

- When notification is not given on a timely basis, or a tax year is statute-barred or becomes statute-barred during negotiations in either jurisdiction
- Refusal of another tax administration to give 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 tax rules
- The Canadian and foreign administrations cannot agree on the interpretation of an issue involving the convention or a bilateral APA
- 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 received from another tax administration with respect 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

How does the Canadian competent authority achieve resolution through the MAP

- A taxpayer who seeks a MAP resolution generally has to formally request assistance from the competent authority of the country in which the taxpayer is resident.
- After a taxpayer's request is submitted, the competent authority of the country in which the taxpayer submitted the request issues an acknowledgement letter to the taxpayer.
- A request submitted to the Canadian competent authority is reviewed to determine whether it is justified under the applicable income tax convention.
- If the request is rejected by the Canadian competent authority, the taxpayer and the other country's competent authority are advised in writing, citing reasons.
- If the request is accepted by the Canadian competent authority, a letter is issued to the taxpayer and the other country's competent authority agreeing to pursue the case.

Note: 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 makes sure that the necessary facts are available (from both the taxpayer and the tax services office (TSO) that generated the adjustment) in order to prepare a position paper.
- For Canadian-initiated adjustments, the Canadian competent authority sends a formal position paper to the other country's competent authority.
- The other country's competent authority reviews the position paper, asks for more information if necessary, and advises the Canadian competent authority of its findings.
- If the other country's competent authority does not agree with the position of the Canadian competent authority, it may be necessary to negotiate the case.
- Negotiation usually resolves the tax issue in question to the satisfaction of the two competent authorities.
- The competent authorities exchange correspondence to confirm the details of a resolution.
- The Canadian competent authority sends the details of the resolution to the taxpayer for acceptance or rejection.
- If the taxpayer accepts the resolution, the Canadian competent authority advises the TSO (and the Appeals Branch, if an objection was filed), providing all necessary details of the resolution.
- The TSO or Appeals processes the results of the resolution.
- If the taxpayer rejects the resolution, the taxpayer may pursue any other domestic recourses.

Benefits of 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 or taxation not in accordance with a convention is a service offered by the CRA at no charge to the taxpayer.
- The MAP process requires co-operation from the taxpayer and regular communication between tax administrations. The views of the taxpayer, as presented in a 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, requires no further taxpayer time and expense.
- With the experience of having negotiated hundreds of double tax cases, the CRA's highly skilled staff (accountants, financial analysts, economists and lawyers) are able to prepare a quality position paper and achieve timely case resolution.
- The MAP process can resolve matters for one or more audited tax years. In addition, taxpayers may ask for an accelerated competent authority procedure (ACAP). This procedure is intended to provide assistance for subsequent assessed tax years on the same issues included in a MAP. Advice on ACAPs may be found in the CRA's Information Circular, [71-17R6, Competent Authority Assistance Under Canada's Tax Conventions](#), and its Transfer Pricing Memorandum 12R, [Accelerated Competent Authority Procedure \(ACAP\)](#).
- If a tax issue concerns transfer pricing, taxpayers may find it appropriate to ask for an APA to cover future tax years (generally up to five years). Further guidance from the CRA on APAs may be found in the current version of Information Circular 94-4R2 [International Transfer Pricing: Advance Pricing Arrangements](#).
- As the number of 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 is committed to making taxpayers aware of the MAP program. The CRA expects that its commitment to the improvement of the program, combined with steadily increasing international audit activity, will result in more taxpayers seeking assistance through the MAP process.