



A. INTRODUCTION International tax environment is currently exemplified by a significant degree of tax uncertainty due to frequent policy changes at domestic and international level and novel challenges relating to international taxation. This uncertainty leads to cross-border tax disputes, many of which lack a (satisfactory) resolution. In general, a taxpayer can approach a national court or the tax administration to resolve cross-border tax disputes. However, this method will often prove insufficient, since it is unilateral. Cross-border tax disputes involve multiple countries and therefore require bilateral or multilateral solutions. One such main bilateral remedy available to taxpayers to solve the disputes is through the Mutual Agreement Procedure ('MAP') provided in Article 25 of the OECD and UN Model Tax Conventions. MAP offers solutions in several cases; however, it.....