

# CUMPLIMIENTO TRIBUTARIO **COLABORATIVO**

## International Compliance Assurance Programme (ICAP)

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# ICAP – a brief history and background

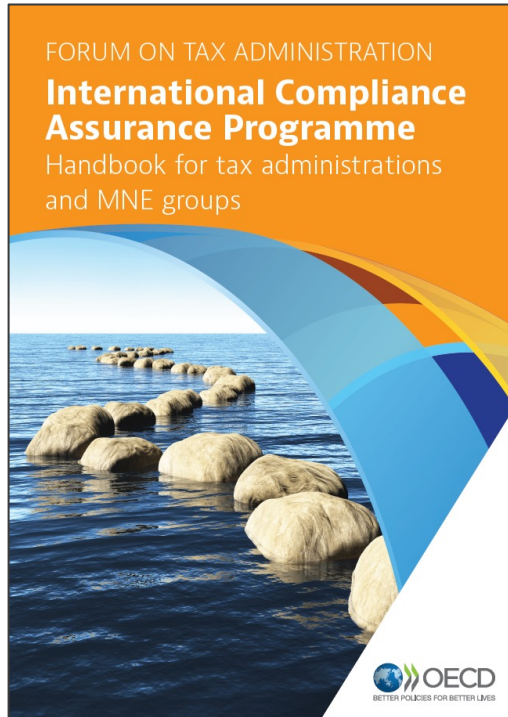
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- Voluntary multilateral risk assessment programme for large MNE Groups (CbCR filers)
- First pilot – 2018 – 8 tax administrations
- Second pilot – 2020 – 19 tax administrations
- Launch of full programme in 2021
- Bi-annual deadlines for application, 31 March and 30 September



# Participating tax administrations

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Argentina

Australia

Austria

Belgium

Canada

Chile

Colombia

Denmark

Finland

France

Germany

Ireland

Italy

Japan

Luxembourg

Netherlands

Norway

Poland

Singapore

Spain

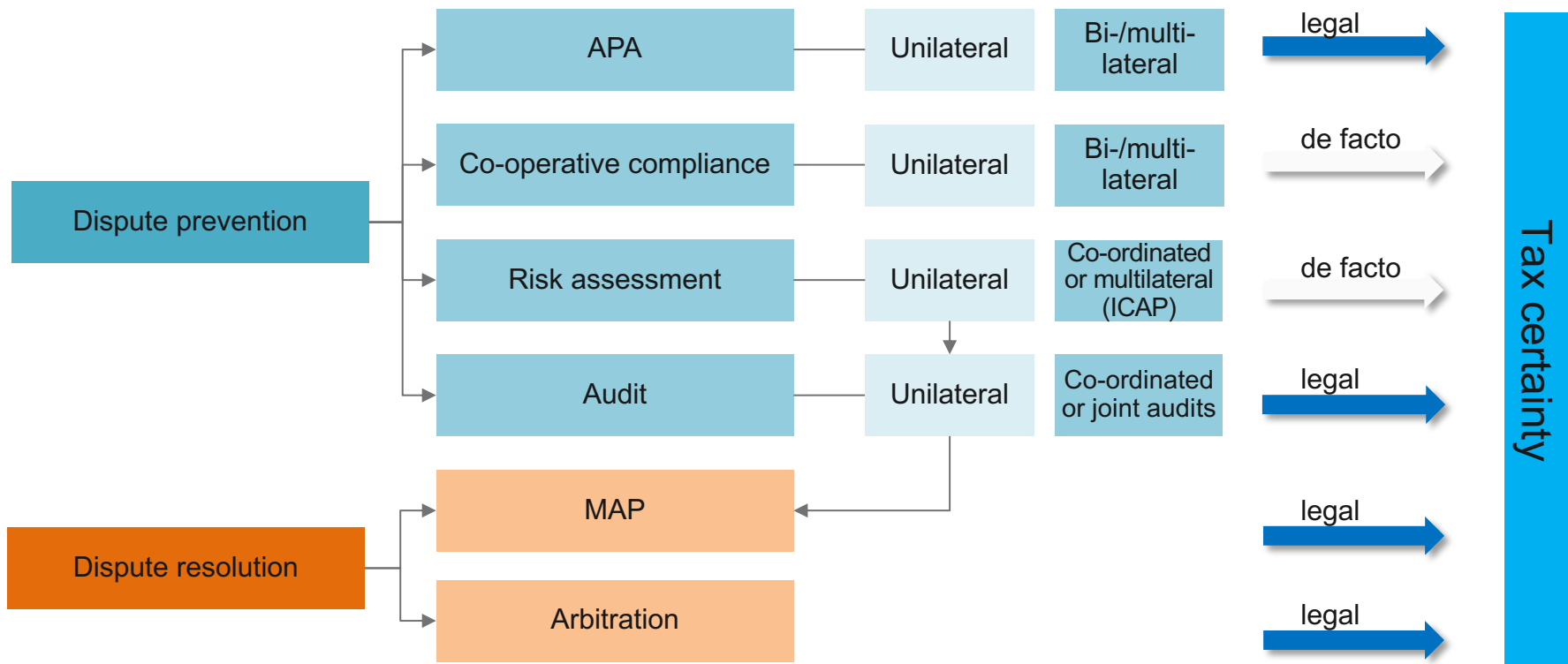
United Kingdom

United States

More to follow...



# Tax certainty tools in the international landscape





# Benefits of ICAP

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## Targeted use of risk assessment data

- MNEs can provide additional clarity on the data
- Improved consistency in interpretation of data

## Efficient use of resources

- Tax admins coordinate activities
- MNEs can engage with tax admins simultaneously

## Faster, clearer route to certainty

- Upfront, ambitious timeframes
- Early communication with MNEs

## Cooperative relationships

- Generates a relationship of mutual trust between MNEs and tax admins

## Reduced MAP disputes

- Dispute prevention is the best form of dispute resolution!



# The ICAP process

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## Stage I: Selection

4 – 8 weeks, bi-annually (March and September)

## Stage II: Risk Assessment.

Issue Resolution

20 – 36 weeks (from receipt of doc package)

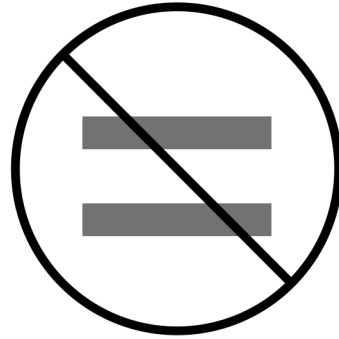
## Stage III: Outcomes

4 – 8 weeks (following end of risk assessment)



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Not “Low Risk”



High Risk





# ICAP Experiences

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MNE  
feedback

Work of the  
ICAP Steering  
Group

Publication of  
summary of  
outcomes

Lack of legal  
certainty

Interaction  
with the  
Pillars



# CUMPLIMIENTO TRIBUTARIO *COLABORATIVO*

La nueva forma de relacionarse entre los  
contribuyentes y la Administración Tributaria

¡GRACIAS!  
Thank you!

