

CANADA REVENUE AGENCY

MUTUAL AGREEMENT PROCEDURE PROGRAM REPORT


April 1, 2006 – March 31, 2007

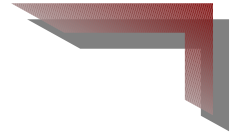
**Competent Authority Services Division
International and Large Business Directorate
Compliance Programs Branch**



Index

Executive Summary.....	1
Introduction.....	2
What is the Mutual Agreement Procedure?	2
How is a MAP resolution achieved?	3
What are the benefits of seeking relief through the MAP?	4
Who is involved in a MAP request?.....	5
History of the MAP Program in Canada.....	6
Current State of the MAP Program	8
Timelines - General.....	9
Timelines - MAP Negotiable Completed Cases.....	11
Resolution of Double Taxation	12
Program Statistics.....	14
MAP by Type.....	15
MAP Negotiable Cases by Category	16
MAP Negotiable Completed Cases.....	17
MAP Negotiable Completed Cases by Country ...	18
MAP Negotiable Completed Cases by Industry ...	19
MAP Negotiable Completed Cases by TPM	20
MAP Non-Negotiable Cases by Category	21
Competent Authority Services Org. Chart	22
Contacts	23





Executive Summary

This is the fourth report issued by the Canada Revenue Agency (“CRA”) on its Mutual Agreement Procedure (“MAP”) Program. The report provides a summary of the MAP Program for the period from April 1, 2006 to March 31, 2007.

The report describes the purpose of the MAP Program, its history, and the current events that are shaping its future. A great deal of emphasis has also been placed on providing statistics in order to make the MAP Program more transparent as well as to provide some insight as to the types of issues addressed by the CRA and its treaty partners.

The CRA encourages all taxpayers subject to double taxation or taxation not in accordance with a convention to consider whether the MAP Program is an appropriate choice. For more information, please consult Information Circular 71-17R5 *Guidance on Competent Authority Assistance Under Canada’s Tax Conventions* (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>) or contact one of the Competent Authority Services Division (CASD) managers (see names and telephone numbers at page 23).

Introduction

The MAP Program is a mandatory program of the CRA that assists taxpayers in resolving cases of double taxation or taxation not in accordance with the provisions of a convention. The MAP process requires co-operation from taxpayers to achieve the goal of resolving these cases.

What is the Mutual Agreement Procedure?

The Organisation for Economic Co-operation and Development (OECD) *Model Tax Convention on Income and on Capital* recommends the inclusion of a Mutual Agreement Procedure article in bilateral tax conventions. When this article is present, residents in either country may request assistance to resolve a particular taxation issue covered by a convention. In Canada, the delegation of authority for endeavouring to resolve a tax dispute under a tax convention is passed down from the Minister of National Revenue to senior officials within the CRA. These people are referred to as the Competent Authority. A similar delegation usually takes place in our treaty partner countries.

Further guidance from the CRA on MAP may be found in Information Circular 71-17R5 *Guidance on Competent Authority Assistance Under Canada's Tax Conventions*. (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>)

INCOME TAX INFORMATION CIRCULAR

Model Tax Convention on Income and on Capital
CONDENSED VERSION

Canada

OECD

JANUARY 2003

Requests for Competent Authority Consideration Under Mutual Agreement Procedures in Income Tax Conventions

71-17R5

This circular replaces and corrects Information Circular 71-17R5 dated February 22, 1991.

Introduction

1. The purpose of this circular is to help individuals, corporations, or any other persons who are subject to Canadian income taxes and who wish to use the competent authority "Mutual Agreement Procedures", contained in international tax conventions (see Appendix A) that Canada has entered into with foreign governments.
2. Some of the main purposes of tax conventions are to eliminate double taxation and to allocate tax revenues in proportion between countries. For example, a tax convention may provide special rules for determining:
 - the country in which taxpayers are resident;
 - the types of income that each country can tax;
 - the special treatment given to specific types of income and
3. The "Mutual Agreement Procedure" article in conventions Canada has entered into enables a Canadian taxpayer to request competent authority assistance when action of either government results or will result in double taxation or taxation not in accordance with the convention. Examples of double taxation and taxation not in accordance with the convention under Canadian conventions are:
 - a taxpayer is subject to income tax on the same income in Canada and in the other country on the grounds that the taxpayer is a resident of both Canada and the other country;
 - a taxpayer is denied, in the other country, a credit for income taxes paid to Canada on certain income because the other country claims to have the sole right to tax the income;
 - a corporate taxpayer in Canada is subject to additional income tax because of an increase in the price of goods or services sold to a related company in the other country, and the other country's revenue authority denies a corresponding deduction to the related company.

How is a MAP resolution achieved?

- ▶ A taxpayer seeking a MAP resolution is required to formally request assistance from the Competent Authority of the country in which the taxpayer is resident.
- ▶ CRA issues an acknowledgement letter to the taxpayer.
- ▶ The request is then reviewed by the Competent Authority to determine whether the request is justified under the tax convention.
- ▶ If accepted, CRA issues a letter to the taxpayer and the other country's Competent Authority agreeing to pursue the case (note that some requests may be resolved without the involvement of the other country's Competent Authority).
- ▶ If rejected, CRA advises the taxpayer and the other Competent Authority in writing, giving reasons. The file is referred back to the tax services office (TSO) where the taxpayer may pursue other domestic recourses, if available.
- ▶ If the request results from a Canadian-initiated adjustment, the Canadian Competent Authority ensures that it has the necessary facts (from both the taxpayer and the CRA TSO that generated the adjustment) in order to prepare a position paper.
- ▶ CRA informs the taxpayer of its position and sends a formal position paper to the other country's Competent Authority.
- ▶ The other country reviews the position paper, requests additional information as necessary, and informs the Canadian Competent Authority of its findings.
- ▶ Since the other Competent Authority may not concur with the position of the CRA, it may be necessary to enter into a negotiation.
- ▶ This negotiation usually resolves the taxation issue in question to the satisfaction of the two Competent Authorities.
- ▶ The Competent Authorities exchange correspondence confirming the details of the resolution.
- ▶ CRA sends the details of the resolution to the taxpayer for acceptance or rejection.
- ▶ If accepted, the CRA informs the relevant TSO, providing all necessary details of the resolution.
- ▶ The TSO processes the results of the resolution.

What are the benefits of seeking relief through 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 is a service offered by the CRA on a no-fee basis.
- After a MAP request has been accepted, the resolution process is strictly between the two tax administrations, eliminating further taxpayer time and expense.
- The MAP process requires co-operation from the taxpayer and regular communication between the tax administrations. The views of the taxpayer, as presented in the MAP request, are given due consideration.
- With the experience of having negotiated hundreds of double tax cases, the CRA's highly skilled staff (auditors, economists and lawyers) are able to prepare a quality position paper and achieve timely case resolution.
- The MAP process provides resolution to one or more completed tax years. If the tax issue concerns transfer pricing, taxpayers may find it appropriate to simultaneously proceed with an advance pricing arrangement (APA) request to cover additional tax years (up to five future years).
(http://www.cra-arc.gc.ca/tax/nonresidents/comp/apa_map-e.html.)
- The number of international audits continues to increase in most tax jurisdictions. As 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 continues to actively promote the MAP Program. We expect that CRA's ongoing commitment to Program improvements, combined with steady international audit activity, will result in more taxpayers seeking assistance through the MAP process.





Who is involved in a MAP request?

The International and Large Business Directorate (ILBD) (formerly known as International Tax Directorate) is part of the Compliance Programs Branch of the CRA. The Competent Authority Services Division (CASD) within ILBD has responsibility for the MAP Program. The Director of CASD is also a delegated Competent Authority for Canada on matters of double taxation and taxation not in accordance with a convention related to specific taxpayers, and is responsible for the administration of the MAP Program.

As at April 30, 2007, there were about 37 employees within CASD, 19 of whom were assigned to four MAP units (consisting of two sections which handle Mutual Agreement Procedure – Advance Pricing Arrangement (MAP/APA) cases, one Tax Treaty Services section which handles non transfer pricing MAP cases, and one Economic Services section which mainly prepares economic reports for APA cases). The rest of the staff was assigned to two Exchange of Information Services sections (Operations and Strategic) and an administrative support unit. The CASD also has a Tax Treaty Specialist who provides expertise on international tax issues to the MAP area, and a Chief Economist who supervises the Economic Services section and assumes the role of APA Coordinator.

When a MAP request is received by the CRA, depending on the issue, the file is assigned to one of the two sections of MAP/APA or to the Tax Treaty Services section. The request then gets assigned to a lead analyst, who has responsibility for reviewing and resolving the case. If necessary, an economist from the Economic Services section may assist the lead analyst in the review process. If the issue involves an unusual or particularly complex issue, the lead analyst may seek assistance from the Division's Tax Treaty Specialist, the Income Tax Rulings Directorate, the Legislative Policy Directorate, or legal counsel from the Department of Justice.

The TSO auditor also plays a very important role in the MAP process. If the request stems from a CRA audit, the TSO auditor will provide the lead analyst with the working papers and rationale for the adjustment.

If the request involves a foreign-initiated adjustment, the TSO may assist the analyst in obtaining additional facts from the Canadian taxpayer and otherwise provide feedback as to the reasonableness of the adjustment.

Taxpayers may choose to represent themselves or authorize a representative from the accounting, economic, or legal communities to pursue a MAP request on their behalf. Taxpayers or their representatives are involved to the extent that the CRA may need additional information during the MAP process, and such co-operation is usually necessary for resolution of the case.



History of the MAP Program in Canada




Some form of a MAP Program has been in existence dating back to the signing of our first tax treaty containing the MAP article. Published guidance to taxpayers goes as far back as 1971 with the release of Information Circular 71-17. This information circular has been revised a number of times and we are currently operating under IC71-17R5 *Guidance on Competent Authority Assistance Under Canada's Tax Conventions*, dated January 1, 2005. (<http://www.cra-arc.gc.ca/E/pub/tp/ic71-17r5/ic71-17r5-e.html>)

Between 1993 and 1998, the number of MAP requests in Canada grew dramatically. Unfortunately, the area within the ILBD responsible for the Competent Authority function was under-resourced and could not cope with the rising demand in both the APA and double tax caseload, and the additional function of providing headquarters assistance to TSOs on transfer pricing and double taxation issues.

In late 1998 and early 1999, the CRA hired additional analysts and economists to address the staffing shortage. Although these additional people were in place in 1999, significant training and on-the-job experience was still required.

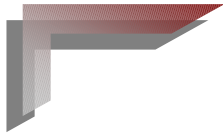
Since 2000, a number of initiatives were implemented that dramatically improved the quality and timeliness of service to taxpayers:

- the introduction of case management techniques (regular internal reporting and internal deadlines) to ensure that MAP requests proceed on schedule;
- the launch of a new information system (CATS – Competent Authority Tracking System);
- new procedures to ensure enhanced communication and co-operation with taxpayers;
- ongoing efforts to improve the bilateral process with other tax administrations; and
- the reorganization within ILBD of Competent Authority into two divisions: one division to provide assistance to TSOs, and the other to handle MAP requests.



In May 2005, the Competent Authority Services Division reorganized its four MAP units by specialization to maximize its resources. Two MAP/APA Sections are responsible for MAP and APA cases related to transfer pricing issues. In general, each section has a manager and 5 analysts. A Chief Economist supervises the Economic Services Section, which has 7 economists. They provide economic study and research to the Division. Finally, the Tax Treaty Services Section works on MAP cases and policies related to tax treaty issues.

For the 2007- 08 year, the Competent Authority Services Division will staff a third MAP/APA Section to handle the increasing MAP and APA workload.



Current State of the MAP Program

The CRA is pleased to announce that the year ended March 31, 2007, was another successful year for the Canadian MAP Program. During this period the CRA accepted 273 MAP cases and resolved 266 cases.

In support of the MAP Program, CRA officials made many presentations during the fiscal year ended March 31, 2007:



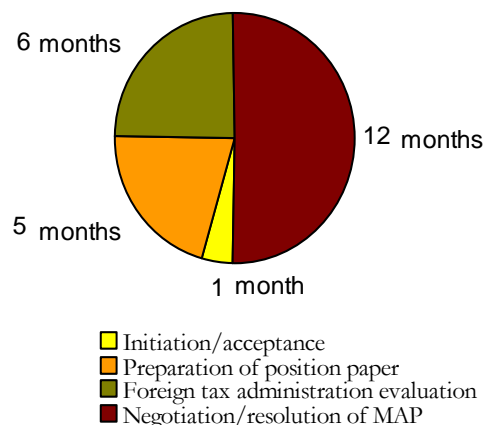
- Apr. 2006 – Practitioner’s Outreach Meeting – Ottawa
- May 2006 – Practitioner’s Outreach Meeting – Toronto, Vancouver and Montreal
- Sep. 2006 – Practitioner’s Outreach Meeting – Ottawa
- Nov. 2006 – Internal CRA conference – Edmonton, Alberta and Cornwall, Ontario
- Dec. 2006 – TEI Conference - Toronto
- Dec. 2006 – George Washington University – Washington, D.C.
- Jan. 2007 – Internal CRA conference – Vancouver
- Feb. 2007 – Internal CRA conference – Quebec City


The CRA was also very active in providing more public guidance on the MAP Program during the past year.

Timelines - General

Where a case involves negotiations with another tax administration, every effort is made to resolve the double taxation issue as expeditiously as possible. Canada was a member of the Pacific Association of Tax Administrators (PATA), which released MAP operational guidance for its members regarding the MAP process (http://www.cra-arc.gc.ca/tax/nonresidents/comp/cas_map-e.html). Following are various stages and targeted timeframes, with which CRA continues to try to adhere:

Stage	Action	Target Time Frame
Initiation of MAP request by taxpayer / preparation of position paper	Acknowledgement to taxpayer and request for additional information if submission is incomplete.	Within 30 days after receipt of a complete request from taxpayer.
	Letter to foreign tax administration advising of the request and that CRA will be sending details of its position once the adjustments are reviewed.	Within 30 days after receipt of a complete request from taxpayer.
	Review of information received from field and preparation and submission of position paper to foreign tax authority.	Within 6 months after receipt of a complete request from taxpayer.
Evaluation by other country	Foreign tax authority's response to CRA position paper.	Within 6 months from submission of a position paper.
Negotiations with the other country and conclusion of a mutual agreement	Face-to-face meetings and/or exchange of correspondence or phone conversations as required to reach a mutual agreement.	Within 24 months after receipt of a complete request from taxpayer.





While the overall target for completion to resolve a case is twenty-four months, there are many factors beyond CRA's control, which may result in the target not being met. Factors include the co-operation and timely receipt of information from the taxpayer, the complexity of the issue, the time the other country requires to review and respond to a position, and the willingness of both tax administrations to adopt reasonable negotiating positions.

In the 2003-2004 fiscal period, the CRA instituted a management tracking system to measure performance with respect to achieving the overall timeframes of issuing a position paper within six months of receipt of a complete request, and concluding an agreement within twenty-four months. The system is intended to measure, for example, the average time to issue letters, develop a position paper, negotiate a case, and conclude a case. This report includes statistics on the average time to complete negotiable cases (please refer to the following page).

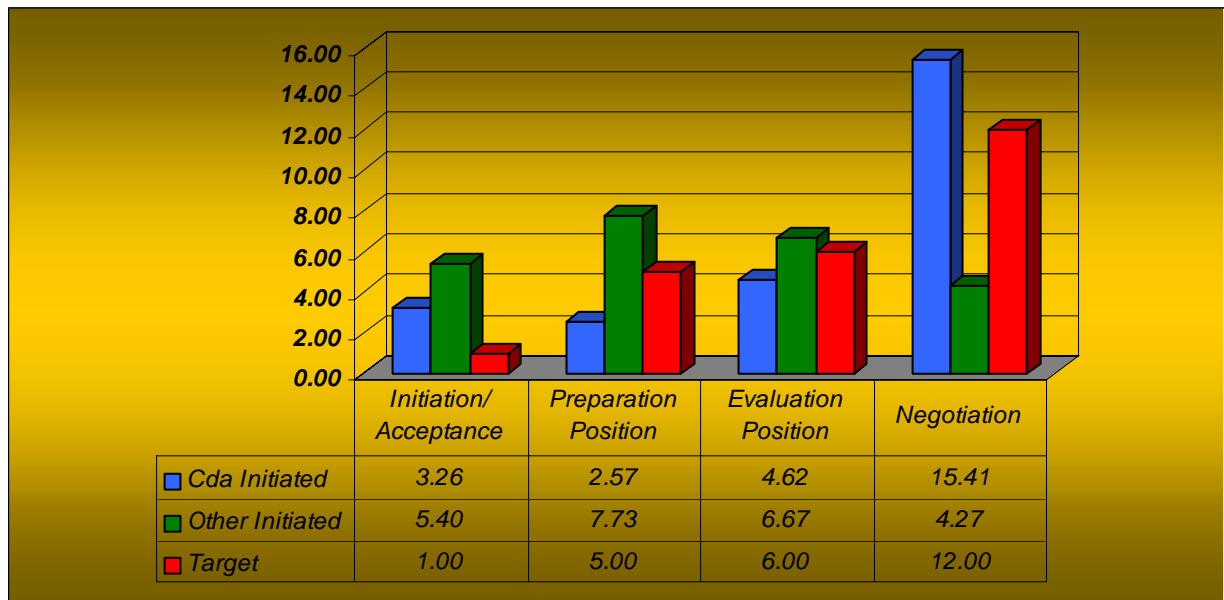
TIMELINES

MAP Negotiable Completed Cases

The average times to complete MAP Negotiable cases in the last four fiscal years are (in months):

Fiscal Year	2003 – 04	2004 – 05	2005 – 06	2006 – 07
<i>Canadian-initiated</i>	23.63	22.53	22.08	25.86
<i>Foreign-initiated</i>	21.76	17.71	31.06	24.07
Target	24.00	24.00	24.00	24.00

The chart below shows the average time (in months) to complete at various stages for the 2006-2007 fiscal year:





Resolution of Double Taxation

The CRA strives to achieve and maintain effective dispute resolution procedures with all of its treaty partners. This requires that both tax administrations endeavour to resolve cases in an equitable and timely fashion. While existing procedures generally are adequate to totally resolve most disputes, nonetheless agreements cannot be reached on all cases.

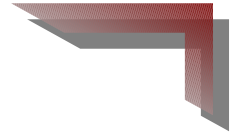
Some examples which may result in partial relief of double taxation:

- where timely notification is not provided and/or a year is statute-barred or becomes statute-barred during negotiations in either jurisdiction, relief may not be possible;
- refusal of another tax administration to provide 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 rules;
- the Canadian and foreign administrations cannot agree on the interpretation of an issue involving the treaty or a bilateral advance pricing arrangement (BAPA); and
- 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.

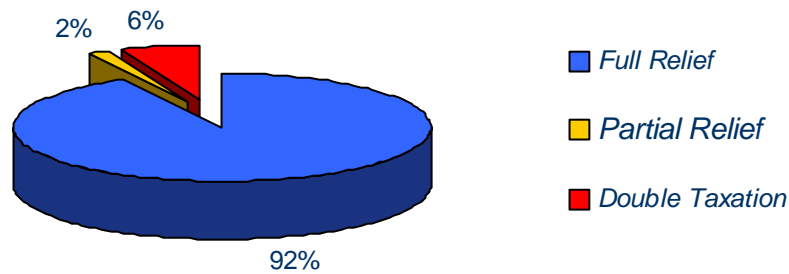
Some examples which may result in no relief of double taxation:

- no response from another tax administration 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; and
- permanent establishment issues where the tax administrations cannot agree on what constitutes a permanent establishment.

Our improved management tracking system has allowed us to track cases where there has not been full relief from double taxation. Of the 266 cases resolved in fiscal year 2006-2007, 65 cases were categorized as negotiable, which means that discussions with another tax administration were required to resolve an issue. Of the 65 cases negotiated with other tax administrations, 6% resulted in no relief being provided (4 cases), and 2% resulted in partial relief being realized (1 case), for the reason on see next page. In summary, 92% of taxpayers who sought assistance obtained full relief from double taxation.

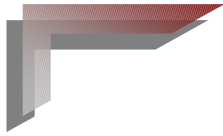


MAP Result



Reasons for partial or no resolution of some MAP cases were:

Number cases		Reasons
Partial relief	No relief	
1	0	Disagreement on the valuation of intangibles.
0	1	Timely notification not provided and year statute-barred in the other country.
0	1	Request for competent authority assistance was made to a tax authority that was not correspondent to the country of the residency of the party involved in the cross-border transactions.
0	1	Disagreement on the allocation of income to the taxpayer's permanent establishment in Canada.
0	1	The CRA-initiated audit adjustments (royalty fees on intangibles) to a Canadian taxpayer involved four related companies in four different countries, other than the United States of America. The competent authorities of these countries failed to successfully apply the MAP process in spite of several attempts made by the Canadian competent authorities.
<u>1</u>	<u>4</u>	Total



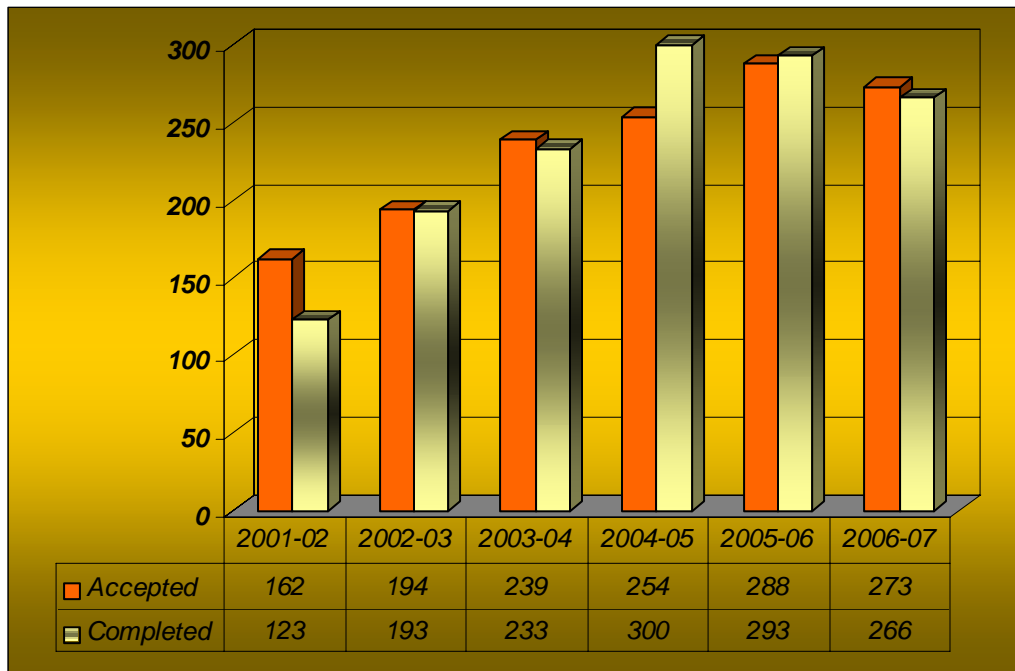
Program Statistics

The tables below provide the number of the CRA's MAP Program accepted and completed cases for the fiscal years 2001-2002 to 2006-2007.

Number of Accepted/Completed/Outstanding

Fiscal Year	Starting Inventory	Accepted	Completed	Ending Inventory
<i>2001-02</i>	151	162	123	190
<i>2002-03</i>	190	194	193	191
<i>2003-04</i>	191	239	233	197
<i>2004-05</i>	197	254	300	151
<i>2005-06</i>	151	288	293	146
<i>2006-07</i>	146	273	266	153
<i>Total</i>		1410	1408	

Bar Chart Accepted/Completed



MAP by Type

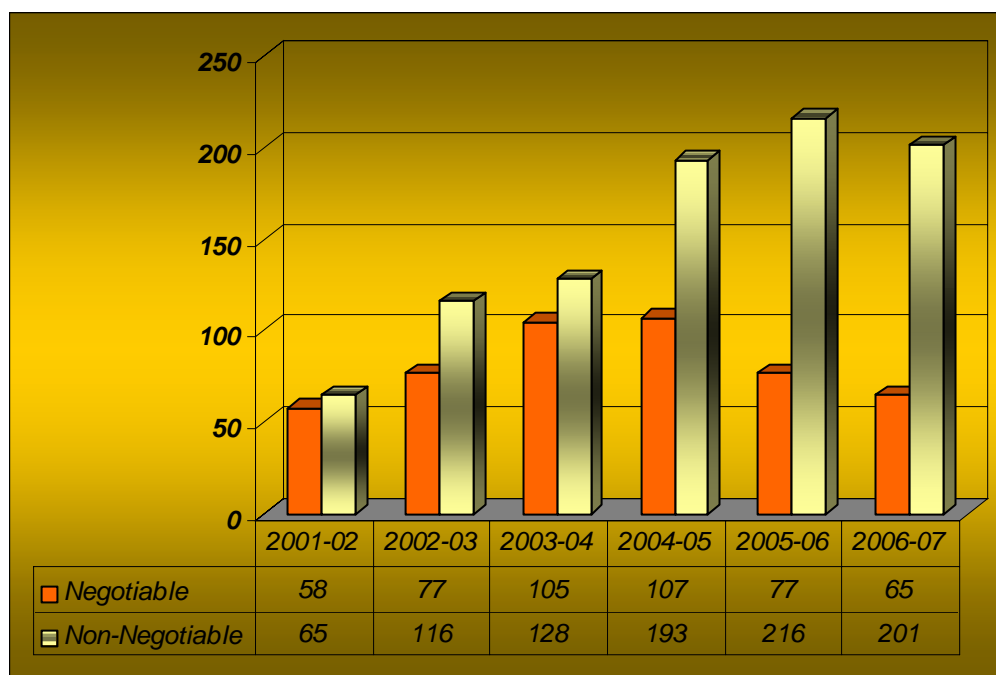
The following tables show the distribution of MAP requests by type – negotiable and non-negotiable and by year for the period 2001-2007.

Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve agreements and issues between Canada's Competent Authority and a taxpayer, and do not involve another tax administration.

MAP cases Accepted/Completed by type

<i>Fiscal Year</i>	<i>Negotiable</i>		<i>Non-negotiable</i>		<i>Total</i>	
	<i>Accepted</i>	<i>Completed</i>	<i>Accepted</i>	<i>Completed</i>	<i>Accepted</i>	<i>Completed</i>
2001-2002	94	58	68	65	162	123
2002-2003	91	77	103	116	194	193
2003-2004	97	105	142	128	239	233
2004-2005	78	107	176	193	254	300
2005-2006	76	77	212	216	288	293
2006-2007	69	65	204	201	273	266

MAP cases completed by type: Negotiable vs. Non-negotiable



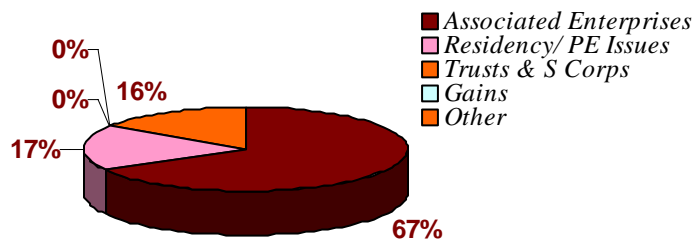
MAP Negotiable Cases by Category

For the Fiscal Year April 1, 2006 to March 31, 2007

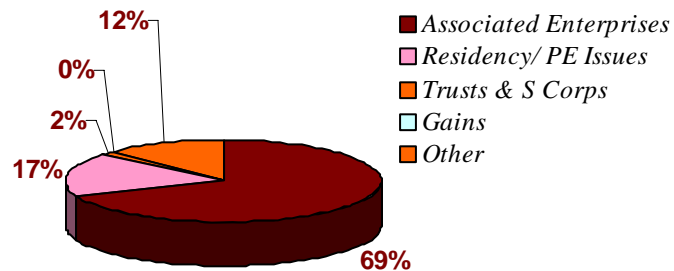
The following tables provide a breakdown by category for negotiable cases for the fiscal year 2006-2007:

Fiscal Year 2006-2007	Opening Inventory	Accepted	Completed	Ending Inventory
<i>Associated Enterprises</i>	102	46	45	103
<i>Residency/ PE Issues</i>	12	12	11	13
<i>Trusts & S Corps</i>	2	0	1	1
<i>Gains</i>	1	0	0	1
<i>Other</i>	17	11	8	20
Total	134	69	65	138

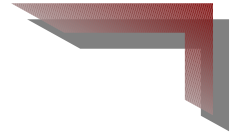
Accepted



Completed



As can be seen from the tables, the majority of negotiable MAP cases involve economic double taxation between associated enterprises. The category "Other" includes any request involving taxation contrary to a convention where a mutual agreement procedure is required to resolve the issue.

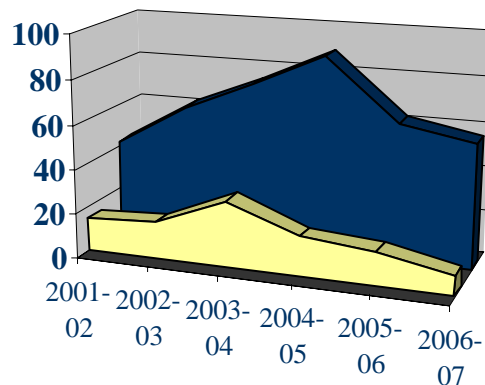


MAP Negotiable Completed Cases

Foreign-initiated and Canadian-initiated

The following tables provide a breakdown for completed negotiable cases and also indicate whether cases were the result of a foreign-initiated or Canadian-initiated adjustment:

Fiscal Year	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
<i>Foreign-initiated</i>	15	17	30	18	15	9
<i>Canadian-initiated</i>	43	60	74	89	62	56
<i>Total</i>	58	77	104	107	77	65



■ Foreign-initiated ■ Canadian-initiated

MAP Negotiable Completed Cases by Country

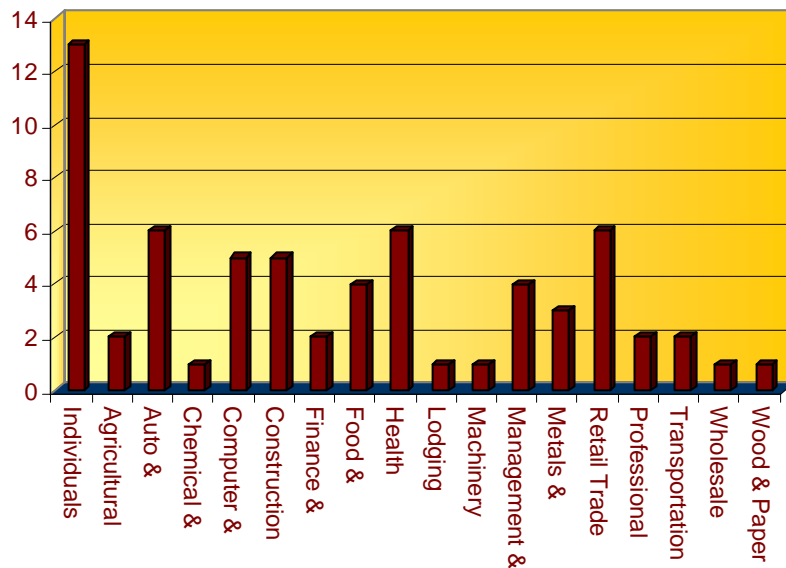
2006-2007	Completed
<i>Australia</i>	1
<i>China</i>	1
<i>Denmark</i>	1
<i>France</i>	2
<i>Germany</i>	6
<i>Ireland</i>	1
<i>Japan</i>	1
<i>Korea</i>	1
<i>Mexico</i>	1
<i>Netherlands</i>	2
<i>Singapore</i>	1
<i>Spain</i>	1
<i>Switzerland</i>	1
<i>Thailand</i>	1
<i>United Kingdom</i>	2
<i>United States</i>	42
<i>Total</i>	65

MAP Completed by Country

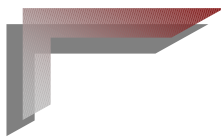


MAP Negotiable Completed Cases by Industry

Fiscal Year	Completed
2006 – 2007	
<i>Individuals</i>	13
<i>Agricultural</i>	2
<i>Auto & Transportation</i>	6
<i>Chemical & Allied Industries</i>	1
<i>Computer & Electronics</i>	5
<i>Construction</i>	5
<i>Finance & Insurance</i>	2
<i>Food & Beverage</i>	4
<i>Health</i>	6
<i>Lodging</i>	1
<i>Machinery</i>	1
<i>Management & Administration</i>	4
<i>Metals & Minerals</i>	3
<i>Retail Trade</i>	6
<i>Professional Services</i>	2
<i>Transportation & Warehousing</i>	2
<i>Wholesale</i>	1
<i>Wood & Paper</i>	1
Total	65

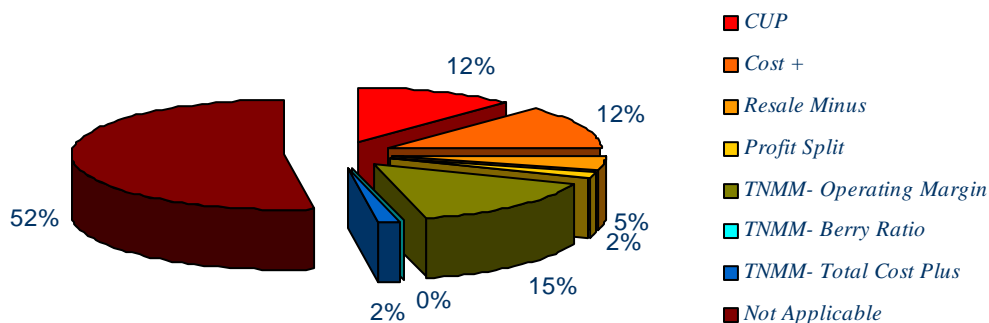


Note: Requests from individuals generally involve issues related to taxation contrary to a convention rather than a specific industry.



MAP Negotiable Completed Cases by Transfer Pricing Method

Fiscal Year 2006-2007	Completed
<i>CUP</i>	8
<i>Cost +</i>	8
<i>Resale Minus</i>	3
<i>Profit Split</i>	1
<i>TNMM- Operating Margin</i>	10
<i>TNMM- Berry Ratio</i>	0
<i>TNMM- Total Cost Plus</i>	1
<i>Not Applicable</i>	34
Total	65

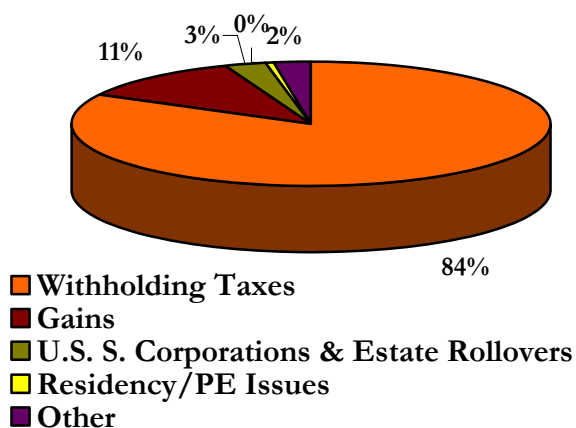


A transfer pricing methodology (for an explanation of methodologies refer to IC 87-2R *International Transfer Pricing*) is generally not applicable where the case involves an issue of taxation contrary to a convention or an issue involves an allocation of costs between related parties.

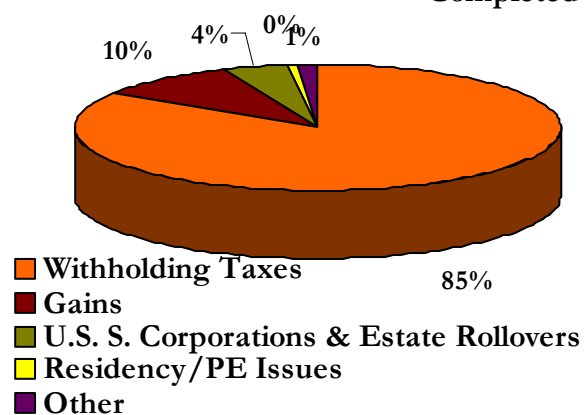
MAP Non-Negotiable Cases by Category

Fiscal Year	Opening Inventory	Accepted	Completed	Ending Inventory
2006-2007				
<i>Withholding Taxes</i>	1	169	169	1
<i>Gains</i>	5	23	19	9
<i>U.S. S. Corporations & Estate Rollovers</i>	3	6	9	0
<i>Residency/ PE Issues</i>	0	1	1	0
<i>Other</i>	3	5	3	5
Total	12	204	201	15

Accepted



Completed

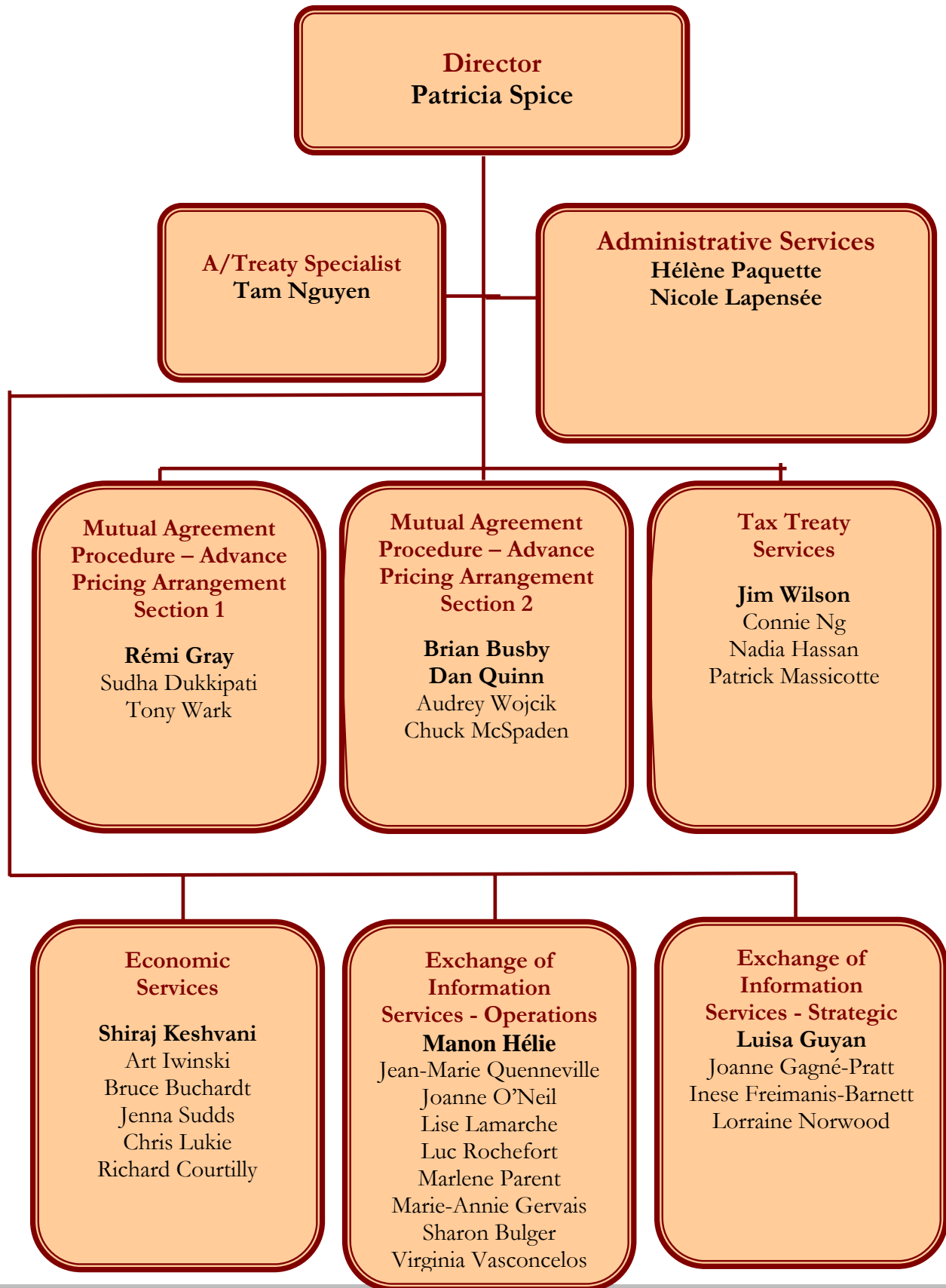


The category "Gains" includes deferred gains agreements for all treaties and the application of the transitional rule contained in the Canada-U.S. treaty.

The category "Withholding Taxes" generally involves the refund of withholding taxes that have been withheld in excess of a particular treaty rate.

The "Other" category generally involves assistance and advice given to taxpayers and other areas of the CRA.

Competent Authority Services Division Organizational Chart





MAP/APA Contacts

Competent Authority Services Division

Director	
Spice, Patricia	941-7831
A/ Treaty Specialist	
Nguyen, Tam	941-2829
Admin. Assistant	
Lapensée, Nicole	941-2768
Paquette, Hélène	948-7719

Mutual Agreement Procedure – Advance Pricing Arrangement Section 1

A/Manager	
Gray, Rémi	957-8859
Dukkipati, Sudha	941-2794
Wark, Tony	941-0192

Mutual Agreement Procedure – Advance Pricing Arrangement Section 2


A/Manager	
Busby, Brian	941-2838
Quinn, Dan	941-2708
McSpaden, Chuck	941-2777
Wojcik, Audrey	941-2803

Tax Treaty Services

Manager	
Wilson, Jim	948-3424
Hassan, Nadia	946-7139
Massicotte, Patrick	948-3427
Ng, Connie	946-2778

Economic Services

A/ Manager & Chief Economist	
Keshvani, Shiraj	941-7801
Buchardt, Bruce	941-2844
Courtily, Richard	941-7813
Iwinski, Art	941-2843
Lukie, Chris	957-1610
Sudds, Jenna	941-1567



If you have any comments, feedback or questions about this report or the services of the Competent Authority Services Division, telephone 613-941-2768, email us at MAP-APA.PAA-APP@cra-arc.gc.ca, or write to us at the following address:

Canada Revenue Agency
Director, Competent Authority Services Division
International and Large Business Directorate
Compliance Programs Branch
5th Floor, 344 Slater Street
Ottawa ON
K1A 0L5