

## Mutual Agreement Procedure (MAP)

The Mutual Agreement Procedure (MAP) is an instrument for the resolution of international tax disputes whenever a person considers that the actions of one or both of the Contracting States' Tax Administrations result or will result in taxation not in accordance with the provisions of a tax convention or of a tax treaty. To this end, the MAP allows the competent authorities designated from the governments of the Contracting States to interact with the intent to resolve the international tax dispute.

A MAP can be initiated pursuant to a **Double Tax Convention** (DTC) in force between Italy and a treaty partner, whose essential feature is that the competent authorities involved shall endeavor to eliminate, by a mutual agreement, taxation not in accordance with the DTC provisions (i.e. they are subject to an obligation of diligence).

A MAP can also be initiated pursuant to the **European Arbitration Convention** 90/436/EEC on the elimination of double taxation in connection with the adjustment of profits of associated enterprises. The scope is limited to transfer pricing cases and to the attribution of profits to a permanent establishment as well.

From 1 January 2017 the Italian Revenue Agency is competent to carry out **MAP cases concerning specific taxpayers** under the European Arbitration Convention and /or Double Tax Treaty, included the ongoing cases initiated prior to 2017.

Therefore, for the above cases you may refer to:

Agenzia delle Entrate

Direzione Centrale Accertamento

Ufficio Accordi preventivi e controversie internazionali

Via C. Colombo 426 c/d - 0145 Roma

e-mail: [dc.accertamento@agenziaentrate.it](mailto:dc.accertamento@agenziaentrate.it)

[dc.acc accordi@agenziaentrate.it](mailto:dc.acc accordi@agenziaentrate.it)

With respect to **MAP concerning general issues** arising from the interpretation or application of Italian Double Tax Treaty, the competent authority is the Ministry of Economy and Finance, Department of Finance.

Therefore, for the above cases you may refer to:

Ministero dell'Economia e delle Finanze

Dipartimento delle Finanze

Direzione Relazioni Internazionali

Via dei Normanni, 5 - 00184 Roma

e-mail: [df.dri.segreteria@finanze.it](mailto:df.dri.segreteria@finanze.it)