

New edition of the OECD Manual on Effective Mutual Agreement Procedures

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Double taxation hinders economic development, and tax treaties aim to eliminate its effects through mutual agreement procedures. In response to the increase in tax audits and, consequently, adjustments leading to double taxation, the OECD has just published a fully revised version of its Manual on Effective Mutual Agreement Procedures (MEMAP), a reference guide designed to **improve the effectiveness of mutual agreement procedures** provided for in tax treaties. Initiated in 2023 by the OECD Forum on Tax Administration, this update is the first major revision since 2007 and aims to modernise the manual by giving it a more practical focus. It provides **concrete guidelines for competent authorities and taxpayers**, highlighting best practices identified over the years. **Its publication serves as a reminder of the importance of mutual agreement procedures for the elimination of double taxation.**

A comprehensive methodology for conducting mutual agreement procedures.

MEMAP 2026 is presented as an operational guide covering the entire cycle of a mutual agreement procedure. It begins by reiterating the **central role of dispute prevention and the effective organisation of the competent authority**. The OECD emphasises the importance of structured preparation, high-quality preliminary consultations and a shared understanding of expectations between administrations and taxpayers.

The manual then specifies the **conditions for access to the procedure and the best practices applicable to the unilateral phase**. It describes the elements expected in a mutual agreement procedure request, the criteria for assessing eligibility and the situations in which unilateral relief may be a quick solution, thus avoiding more cumbersome bilateral negotiations.

A third part is devoted to **bilateral discussions and arbitration**. The MEMAP provides concrete guidance on the preparation of *position papers*, the conduct of meetings between competent authorities, and compliance with the treaty obligation to "endeavour to resolve" cases. For the first time, it also includes detailed guidelines

on the implementation of arbitration in mutual agreement procedures.

Finally, the manual offers a series of **practical tools to assist jurisdictions with limited capacity**. It provides model requests, examples of *position papers* and recommendations aimed at gradually strengthening the effectiveness and consistency of mutual agreement procedure programmes.

A strengthened framework to secure dispute management within multinational groups.

For businesses, the publication of MEMAP 2026 represents a major opportunity to strengthen their legal certainty in the management of tax disputes. By presenting **59 best practices** designed to harmonise mutual agreement procedures, the manual provides visibility on the expectations of administrations and the key steps in the mutual agreement process. This clarification enables multinational groups to anticipate more effectively the documentary requirements, communication procedures and points of attention that may influence the outcome of a dispute. Beyond improving the procedural framework, this revision sends a strong signal in favour of greater international consistency.

Multinational groups will be able to benefit from a more predictable environment, provided they adopt a **proactive** and transparent **approach** in their dealings with the relevant authorities. The 59 best practices constitute a common reference framework that facilitates the alignment of internal procedures with international standards.

Point of attention

Without revolutionising the subject, this updated manual highlights recurring challenges and issues faced by administrations and companies. It is

therefore up to groups to integrate these best practices and use the mutual agreement procedure as a real strategic lever in the management of their tax audits and disputes, both in France and abroad. The question of when this procedure is implemented appears to be key, and recent case law sheds light on this point.

Further reading: [Manual on Effective Mutual Agreement Procedures \(2026 Edition\)](#)

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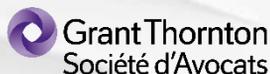
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