From: HAROLD GOSLER
To: OECD Tax Public Consultation
Subject: Making Dispute Resolution Mechanisms More Effective – Question 21
Date: 19 November 2020 21:49:51

Dear OECD-members and secretarial support,

During more than 30 years lots of energy have been spent on the improvement of the MA procedures. Some 15 years ago the Memap was born. It appears to me that little progress has been made during all these years. We still spend time on marginal improvements. Cases last long and some will never end. Who will take final decisions? Maybe now it is the right time for a renewal of the ideas regarding the creation of an ITAC (International Tax Arbitration Court) - legally competent.
I know it's a hard way to go, previous attempts bogged down, but we have to start someday and somewhere. Maybe on a small scale and we should find incentives so countries will find it attractive to be a part of this international institute.

Fear of less developed countries may be less if not the large countries in the world rule this institute, maybe The Netherlands is a good place to settle down as both the International Court of Justice and the International Criminal Court houses in The Hague and functions there in a reasonable way. Maybe the place of settlement should change every x years. Regarding the members of the ITAC: it's beyond any doubt that the judges are high level tax experts (lawyers and auditors) , they should be independent, of course. To guarantee that will be difficult and high priority. Again developing countries should make their expert resources available for this together with those of developed countries. And maybe the presidency and the members should rotate every few years.

More problems are to be resolved, a big challenge for a new working group!

Best, Harold Gosler RA