

# **BAPA Operational Guidance for Member Countries of the Pacific Association of Tax Administrators (PATA)**

## **Section 1 PURPOSE OF GUIDANCE**

The purpose of this guidance is:

- to establish a common approach for treating taxpayers in a fair and consistent manner when seeking a Bilateral Advance Pricing Arrangement (BAPA);
- to provide a working framework that enables the smooth and timely completion of BAPAs; and
- to encourage and facilitate the use of BAPAs among Pacific Association of Tax Administrators (PATA) members.

## **Section 2 BACKGROUND AND SCOPE**

1. This guidance pertains to the manner in which the Competent Authorities of the PATA members conduct the BAPA process. The PATA members are committed to the promotion of programs, such as BAPAs, that are designed to increase certainty for taxpayers that have cross-border transactions between Associated Enterprises. PATA members also endeavor to make BAPAs and the underlying Domestic APAs available to taxpayers in an efficient and cost-effective manner.

2. The acceptance and evaluation of a taxpayer's BAPA request and the negotiation and coming-into-force of its resolution are done by the Competent Authorities pursuant to the pertinent provisions of the relevant bilateral Income Tax Convention ("Convention") to ensure mutual acceptability and consistency. See Appendix A for a list of the relevant Conventions. Competent Authorities endeavor to conclude BAPAs in a timely manner after accepting the BAPA request and upon receipt of the taxpayer's documentary material giving due

regard to the facts, circumstances and complexity of each case. However, PATA members may decline BAPA requests that propose to cover certain types of transactions or organizational structures.

3. It is understood that the Mutual Agreement Procedure (MAP) Article contained in the applicable Convention, together with the administrative powers granted to the Competent Authorities by their respective governments, empower the Competent Authorities to reach a resolution on BAPAs. The Competent Authorities may enter into BAPAs and exchange taxpayer and other information under the authority of the provisions of the applicable Convention and their respective domestic law, regulations, and procedures. BAPAs will be resolved in accordance with the Related Persons/Associated Enterprises, MAP, and Exchange of Information Articles of the applicable Convention. Multilateral Advance Pricing Arrangements (MAPAs) are also available to taxpayers. However, a MAPA is still resolved and implemented through the relevant bilateral Conventions.

4. This guidance does not modify any of the rules and procedures under the domestic law, policies, or procedures of the PATA members dealing with Advance Pricing Arrangements, or similar such pricing understandings or undertakings (APAs). If there is any inconsistency between this guidance and the domestic law, policies, or procedures of PATA members dealing with APAs, the Competent Authorities shall endeavour to resolve this conflict.

5. No term, procedure, or understanding contained in this guidance shall be construed as superceding the provisions of the relevant Convention between PATA members, as listed in Appendix A. If there is any inconsistency between this guidance and a Convention, the provisions of the applicable Convention or any other bilateral understanding of agreement concerning BAPAs, either in existence or subsequently concluded, shall prevail.

6. The principles of the 1995 *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* and its 1999 Annex *Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure* issued by the Organization for Economic Co-operation and Development (OECD), as amended from time to time, will be used as a guide in resolving BAPA cases. See Appendix B for the Glossary of Terms used in this guidance.

7. The PATA members acknowledge that it is frequently not possible for the persons delegated as Competent Authority to deal directly with BAPA cases. Therefore, it may be necessary to have other persons within the office of the Competent Authority ("analysts") perform certain functions on behalf of the Competent Authority.

8. Competent Authorities must assure taxpayers that all information submitted under the BAPA process will be subject to strict non-disclosure standards, in accordance with Section 7 of this guidance.

### **Section 3 PRE-FILING / PRELODGEMENT PROCEDURES**

1. The Competent Authorities encourage the use of pre-filing/prelodgement procedures that permit taxpayers to explore the requirements, benefits and costs of pursuing a BAPA. These pre-filing/prelodgement procedures may include:

- an informal meeting between the taxpayer and its Competent Authority;
- a meeting, if necessary and appropriate, between the relevant Competent Authorities to discuss the proposed covered transaction(s);
- a meeting, if both Competent Authorities deem it necessary and appropriate, involving all stakeholders (Competent Authorities and the taxpayer); and
- an evaluation by the Competent Authorities of preliminary information or analysis provided by the taxpayer for purposes of exploring the appropriateness of pursuing a BAPA.

2. Pre-filing/prelodgement meetings may be held on an anonymous basis to protect the taxpayer's identity.

### **Section 4 MAKING AND ACCEPTING A BAPA REQUEST**

1. A taxpayer requesting a BAPA between two PATA members is required to formally request assistance from the Competent Authority of its country of residence.

2. PATA members may have administrative or legislative due dates after which a BAPA request may be precluded from being accepted for a particular year. Accordingly, a taxpayer is encouraged to submit a BAPA request as early as possible in relation to the years intended to be covered by the BAPA. Appendix C to this guidance sets out the type of information that should accompany a taxpayer's BAPA request. To facilitate the expeditious resolution of a BAPA, the Competent Authorities encourage the taxpayer to submit a BAPA request, and all supporting material, promptly and simultaneously, to both Competent Authorities.

3. If a taxpayer misses an administrative or legislative due date, it may still be possible to have the year covered through a "roll-back". A roll-back is the application of a BAPA to a prior year when there has been no significant change in facts that would affect the ability of the transfer pricing methodology (TPM) to produce an arm's length result for that year. If a taxpayer is seeking a roll-back it must state this desire, and indicate the roll-back years to be considered, at the same time as it makes the BAPA request. PATA members are under no obligation to accept a roll-back of a BAPA.

4. When a BAPA request is received from a taxpayer, the PATA member should acknowledge the BAPA request within thirty (30) days from the date of receipt. In addition, the Competent Authority of that PATA member should inform the other Competent Authority of the request within thirty (30) days from the date of receipt of the BAPA request. Communication between Competent Authorities and with the taxpayer should be in writing and identify the Associated Enterprise involved in each country, the transfer pricing issue, and the contact persons for the Competent Authority and for the taxpayer responsible for the BAPA request.

5. In accordance with, and as provided for under, the relevant Convention, the Competent Authority will inform the taxpayer that all information and analysis that may be submitted by the taxpayer at any time up to the resolution of the BAPA are to be simultaneously provided to both Competent Authorities in a timely manner. Any information received, prepared or generated by a PATA member in respect of the taxpayer's BAPA request may be exchanged with the other Competent Authority.

6. A taxpayer's BAPA request will be accepted by a PATA member when all of the following actions have been completed:

- a) exploratory discussions or meetings in accordance with domestic pre-filing/prelodgement procedures have occurred, if necessary;
- b) the taxpayer has satisfied all requirements for preliminary information and explanations established by the Competent Authority;
- c) both Competent Authorities have determined that a BAPA is appropriate; and
- d) the taxpayer has paid, or agrees to pay in accordance with domestic procedures, any fees or charges required by the PATA member.

7. A Competent Authority should communicate, in writing, with the taxpayer and the other Competent Authority its decision to accept or decline a BAPA

request. Generally, this communication should occur within ninety (90) days from the date of receipt of the BAPA request. A Competent Authority may decline a BAPA request on reasonable grounds, including where a BAPA request presents facts or circumstances that would preclude the consideration of a BAPA under its domestic law, policies, or procedures dealing with BAPAs.

8. If this time limit cannot be achieved, the Competent Authority should so advise the taxpayer and indicate the likely timeframe. Where additional information or clarification from the taxpayer may be required by the Competent Authority in order to reach a decision to accept the BAPA request, the ninety (90) day time limit should commence when the additional information is received by the Competent Authority.

9. Before declining a BAPA request the Competent Authorities should consult. If a Competent Authority concludes that the BAPA request will not be accepted, it should advise the taxpayer, giving the reasons for such decision.

10. In the interest of efficient tax administration and the avoidance of double taxation, the Competent Authority will generally encourage the taxpayer to pursue a BAPA should a taxpayer initially seek a Unilateral APA. However, a taxpayer may choose to conclude a Unilateral APA with a PATA member when the other Competent Authority has declined a BAPA request, when the Competent Authorities fail to resolve a BAPA, or when a BAPA is not otherwise possible or practical.

11. In the event that a taxpayer concludes a Unilateral APA with a PATA member, the MAP process will be available to the taxpayer and its Associated Enterprise if double taxation subsequently occurs. A Competent Authority may deviate from the terms and conditions of the Unilateral APA, if necessary, to resolve double taxation.

## **Section 5 EVALUATION AND NEGOTIATION OF A BAPA**

1. After the Competent Authorities have agreed to accept a BAPA request, they will independently and simultaneously evaluate the taxpayer's request based upon their respective domestic procedures.

2. At the beginning of the evaluation phase, the Competent Authorities may develop, in consultation with each other and the taxpayer, an action plan for the timely completion of the BAPA. The discussions may include such matters as:

- a) the planned scope of analysis and due diligence to be undertaken by each Competent Authority;

- b) any need for independent experts;
- c) the key issues to be resolved;
- d) the nature and extent of additional information and analysis which the taxpayer will be required to submit; and
- e) the target dates for the simultaneous exchange of position papers and for meetings to negotiate the terms and conditions of the BAPA.

3. One of the primary responsibilities of the Competent Authorities is to promote regular communication and coordination between PATA members. The Competent Authorities are committed to an informal process to expedite the evaluation and negotiation of the BAPA. To enhance communication, analysts are encouraged to liaise with their Competent Authority counterparts to discuss or clarify specific issues throughout the BAPA process. All such discussions between analysts should be properly documented.

4. The documentation required for a BAPA should not be more onerous than that required for an examination. To enhance coordination, the Competent Authorities should ensure that taxpayers provide all relevant information and analysis to both tax administrations at the same time. Where an exchange of information is necessary, the Competent Authorities will facilitate the prompt exchange of that information. The Competent Authorities do not need to exchange copies of all documents provided by the taxpayer but should arrange, amongst themselves, for an appropriate mechanism to corroborate the completeness and details of documents and information supplied by the taxpayer.

5. During the evaluation stage, the Competent Authorities should advise each other on their progress at least once every ninety (90) days. Regular reports may be provided by way of telephone, briefing notes, correspondence, teleconferencing, face-to-face meetings or any other form of communication acceptable to the Competent Authorities. The objective of these communications is to ensure that both Competent Authorities are kept informed of a case's progress to facilitate timely resolution.

6. The Competent Authorities may facilitate meetings, as necessary, among the stakeholders in the BAPA process. For example, a joint fact-finding discussion of the taxpayer's BAPA request may be worthwhile. Such joint meetings may include personnel from local examination offices and, at the discretion of the relevant Competent Authorities, taxpayers and their representatives to expedite the evaluation of the BAPA request.

7. The evaluation of a taxpayer's BAPA request and preparation of a position paper by a Competent Authority should be undertaken as a matter of priority. The PATA members shall endeavor to exchange position papers within twelve (12) months from the date of the receipt of a complete BAPA request Appendix D to this guidance sets out the type of information that should be contained in the Competent Authority position paper. The position papers should be exchanged simultaneously wherever possible. Position papers and correspondence exchanged between the Competent Authorities shall not be provided to a taxpayer.

8. The Competent Authorities acknowledge that negotiations in respect of a BAPA may be conducted via means such as letters, facsimiles, e-mail, telephone, and face-to-face conferences. The Competent Authorities shall determine which means of communication may be taken on a case-by-case basis. Nevertheless, the Competent Authorities recognize that face-to-face conferences are often the most useful means by which to resolve a BAPA case, and should conduct face-to-face conferences involving their analysts whenever possible and practical.

9. It is expected that where a face-to-face meeting is required, all relevant information will be exchanged at least four (4) weeks prior to the meeting. This will lead to more efficient and productive meetings, as the Competent Authorities will have had sufficient time prior to the meeting to give due consideration to this information.

10. In order to achieve a timely resolution of a BAPA case, the Competent Authority staff with the authority to resolve the case should be present at the negotiations.

11. The Competent Authorities recognise that in some cases interpreters may be required to help facilitate face-to-face meetings.

12. It is understood that the Competent Authorities shall endeavour to resolve and complete each BAPA case within two (2) years from the date of the receipt of the taxpayer's BAPA request. However, in some instances a Competent Authority may not be able to meet the above timeframe. For example, this can occur when a taxpayer does not provide supplementary information in a timely manner or the particular case is unusually complicated. In such situations, the Competent Authorities may agree to a reasonable extension of the timeframe. For cases that have exceeded, or are likely to exceed, the two-year timeframe, senior officials of the two Competent Authorities should undertake a review of the case to determine the reasons for the delay and then agree on approaches to ensure the efficient completion of the case.

13. The Competent Authorities acknowledge that the negotiation of a BAPA case is a government-to-government process. While a taxpayer does not have a legal or other right to attend negotiations between the Competent Authorities or to observe the negotiations, the Competent Authorities recognize that the taxpayer is a stakeholder in the BAPA process. Therefore, in exceptional cases, a presentation by the taxpayer may be helpful in the resolution of the case. Any such presentation would occur pursuant to a mutual agreement of the Competent Authorities and would be limited to providing factual information.

14. When the relevant Competent Authorities reach a resolution on the TPM, Critical Assumptions, and any other term or condition, this resolution shall form the basis of the BAPA.

15. Competent Authorities will confirm the BAPA by way of an exchange of letters that should include the following items:

- a) the names and addresses of the Associated Enterprises that are covered by the BAPA;
- b) a description of the covered transaction;
- c) a description of the TPM and the agreed tax treatment for other items such as secondary or compensating adjustments (if applicable);
- d) the term (duration) of the BAPA;
- e) a statement of the Critical Assumptions upon which the BAPA is based;
- f) an agreement to consult before an underlying Domestic APA is revised, cancelled or revoked;
- g) any agreed procedures to deal with changes in the factual circumstances that, in and of themselves, would not necessitate the need to renegotiate the BAPA; and
- h) the terms and conditions that must be fulfilled by the Associated Enterprises in order for the BAPA and the underlying Domestic APAs to remain valid together with procedures to ensure that the Associated Enterprises are fulfilling those terms and conditions (e.g., annual or periodic reports, record keeping, notification of a breach of a Critical Assumption, etc.).

16. The Competent Authorities will communicate the terms of the resolution to the taxpayer as soon as possible. This communication may take place prior to the exchange of BAPA letters if mutually agreed to by the Competent Authorities.
17. If the terms and conditions of the resolution are not satisfactory to the taxpayer, the taxpayer may withdraw from the BAPA process.
18. A PATA member should not execute a Domestic APA with a taxpayer until the exchange of BAPA letters between Competent Authorities has occurred.
19. Once BAPA letters have been exchanged, a PATA member should give it effect in its jurisdiction by providing confirmation to, or entering into an agreement with, its taxpayer. This confirmation or agreement is referred to as a Domestic APA. Although the form of the Domestic APA executed by each PATA member may be different, it is critical that the TPM and Critical Assumptions be the same as specified in the BAPA to ensure consistency of application by the Associated Enterprises. A copy of the Domestic APA shall be provided, upon request, to the Competent Authority of the other PATA member.

## **Section 6 APPLICATION OF A BAPA**

1. The term of a BAPA is usually three (3) to five (5) years and is determined on a case-by-case basis. Should the BAPA take longer than two (2) years to resolve, the Competent Authorities and the Associated Enterprises may mutually agree to extend the term.
2. To ensure compliance with the terms of a Domestic APA, a PATA member may require an annual or periodic report from its taxpayer. The taxpayers should follow domestic procedures and requirements when preparing and filing this report.
3. Each Competent Authority will ensure that all such reports received from a taxpayer are furnished, upon request, to the other Competent Authority.
4. A PATA member may also have the right to cancel or revoke a Domestic APA in accordance with its domestic procedures. Cancellation or revocation may occur if the taxpayer fails to comply with the terms and conditions of the Domestic APA, including complying with reporting requirements, or if there is fraud, wilful default or neglect, or gross negligence in relation to the Domestic APA. The Competent Authority must notify the other Competent Authority, as soon as possible, of the intention to cancel or revoke a Domestic APA giving reasons for such action.

5. If a Domestic APA is cancelled or revoked, the PATA member shall retain all rights for those years for which the cancellation or revocation is effective as though the Domestic APA had not been undertaken.
6. If a PATA member challenges a taxpayer's compliance in respect of a Domestic APA, the Competent Authority will promptly notify the other Competent Authority in writing. The Competent Authorities will try to resolve the issue before any unilateral action, such as proposing an adjustment, is undertaken.
7. A BAPA and the underlying Domestic APA may be revised at any time by mutual agreement between the Competent Authorities after consultation with the Associated Enterprises and receipt of their approval and acceptance of such revision.

## **Section 7 LIMITATION ON THE USE OF TAXPAYER INFORMATION**

1. The PATA members acknowledge that problems can develop if information obtained during the BAPA process is misused.
2. Any information received or prepared by a PATA member in connection with the pursuit of a BAPA, including information furnished by the Associated Enterprises, or another Competent Authority, will be subject to the restrictions on disclosure of taxpayer information provided for in the applicable domestic law and Convention.
3. For greater certainty, if the BAPA process requires the review of sensitive or confidential information (such as a trade secret) that, if disclosed, could harm a taxpayer's competitive position, the Competent Authorities will ensure all measures are taken to protect the confidentiality of the information in accordance with Section 7.2.

## **Section 8 DOMESTIC PROCEDURES**

Each PATA member should publish procedures for BAPAs.

## **Section 9 LANGUAGE**

This guidance is to be published in English, French and Japanese, all texts being equally treated.

## **Section 10 CONTACTS**

Correspondence or exchanges of information under this guidance is to be made to the addresses specified in Appendix E.

## **Section 11 MODIFICATIONS**

This guidance may be modified at any time pursuant to consultations among all PATA members.

## **APPENDIX A**

### **Conventions**

The Conventions referred to in Section 2.2 of this guidance are to the following Income Tax Conventions entered into by PATA members, as amended from time to time:

- Canada and the United States of America with Respect to Taxes on Income and on Capital, which was originally signed in Washington, D.C. on September 26, 1980, as amended by the Protocols signed on June 14, 1983, March 28, 1984, March 17, 1995 and July 29, 1997.
- Australia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was originally signed in Canberra, Australia, on May 21, 1980, as amended by the Protocol signed on January 23, 2002.
- Canada and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was originally signed in Tokyo, Japan on May 7, 1986, as amended by the Protocol signed on February 19, 1999.
- Government of Australia and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was originally signed in Sydney, Australia on August 6, 1982, as amended by the Protocol signed on September 27, 2001.
- Japan and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on

Income, which was signed in Tokyo on March 8, 1971. Japan and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was signed in Washington D.C. on November 6, 2003.

- The Commonwealth of Australia and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, which was originally signed in Canberra, Australia on March 20, 1969, as amended by the Protocol signed on March 20, 1969.

Information in this Appendix was last updated on February 6, 2004.

## **APPENDIX B**

### **Glossary of Terms**

The definitions marked with an asterisk are from the 1995 Report to the OECD Committee on Fiscal Affairs, "*Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*".

#### Arm's Length Principle \*

The international standard that OECD members have agreed should be used for determining transfer prices for tax purposes. It is set forth in Article 9 of the '*OECD Model Tax Convention on Income and on Capital*' (the OECD Model Tax Convention) as follows:

*[where] conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would but, for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.*

#### Associated Enterprises \*

Two enterprises are associated with respect to each other if one of the enterprises meets the conditions of Article 9, subparagraph 1(a) or 1(b) of the OECD Model Tax Convention with respect to the other enterprise, i.e.:

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or*

*b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State.*

### Bilateral Advance Pricing Arrangement (BAPA)

A BAPA is an arrangement, understanding, or similar undertaking between two (2) Competent Authorities regarding the establishment, on a prospective basis, of an acceptable and appropriate transfer pricing methodology (TPM) to be applied to a cross-border transaction between Associated Enterprises, under specified terms and conditions, for purposes of the applicable Convention.

### Critical Assumptions

A Critical Assumption is any fact, the continued existence of which is material to the taxpayer's proposed transfer pricing methodology (TPM) whether in respect of the taxpayer, a third party, an industry, or business or economic condition. The breach of a Critical Assumption will trigger the renegotiation or cancellation of the BAPA even though the Critical Assumption may or may not be within the control of the taxpayer. Critical Assumptions within the control of a taxpayer include, for example, a particular mode of conducting business operations, or a particular corporate or business structure. Critical Assumptions not within the control of a taxpayer include, for example, a range of expected business volume.

### Domestic Advance Pricing Arrangement (Domestic APA)

A Domestic APA is an arrangement, understanding, or similar undertaking between a PATA member and a taxpayer regarding the establishment, on a prospective basis, of an acceptable and appropriate transfer pricing methodology (TPM) to be applied to a cross-border transaction between Associated Enterprises, under specified terms and conditions, for purposes of the applicable domestic law and Convention. A Domestic APA is derived from a BAPA negotiated between Competent Authorities.

### Unilateral Advance Pricing Arrangement (Unilateral APA)

A Unilateral APA is an arrangement, understanding, or similar undertaking between a PATA member and a taxpayer regarding the establishment, on a prospective basis, of an acceptable and appropriate transfer pricing methodology (TPM) to be applied to a cross-border transaction between Associated Enterprises, under specified terms and conditions, for purposes of the applicable domestic law. A Unilateral APA does not result from negotiations between Competent Authorities.

## **APPENDIX C**

### **BAPA Request**

It is suggested that the following items be contained in a taxpayer's BAPA request. However, the PATA member should refer a taxpayer to domestic procedures to ensure that all information required is provided.

- a) Name, address, nature of business and taxpayer identification number of the Associated Enterprises;
- b) Proposed term of the BAPA and consideration for a roll-back to specified prior years;
- c) Declaration by the taxpayer as to whether or not the years are open under the statutes of adjustment in both of the PATA member countries and expiry dates, if appropriate;
- d) Information regarding any related or relevant MAP process commenced in the other country;
- e) Description of the proposed covered transaction;
- f) TPM proposed for the covered transaction and how it produces results consistent with the Arm's Length Principle;
- g) Contact person for the taxpayer;
- h) Authorization for a representative to act on behalf of the taxpayer; and
- i) Economic data or economic reports relied upon, explanatory narratives, and taxpayer documents or records, e.g., details regarding comparable transactions and, if required, adjustments performed to improve comparability.

## **APPENDIX D**

### **Position Paper**

It is suggested that the following items be contained in a PATA member's position paper:

- a) Name, address, nature of business and identification number for the Associated Enterprises and the basis for determining the association;
- b) Description of the proposed covered transaction;
- c) Identification of the relevant functions, assets, and risks of the taxpayer(s) in the PATA country(ies);

- d) TPM considered most appropriate for the covered transaction and a detailed explanation of how it produces results consistent with the Arm's Length Principle;
- e) Economic data or economic reports relied upon, explanatory narratives, and taxpayer documents or records, e.g., details regarding comparable transactions and, if required, adjustments performed to improve comparability; and
- f) Notification of the obligation to maintain the confidentiality of the paper under the applicable Convention.

## **APPENDIX E**

### **Communication**

Communication or exchange of information under this guidance is to be made to the following addresses:

Mr. Paul Duffus  
First Assistant Commissioner  
International Strategy and Operations  
Competent Authority  
Australian Taxation Office  
PO Box 900, Civic Square  
Canberra ACT 2608  
Australia

Mr. Jim Gauvreau  
Director  
Competent Authority Services Division  
International Tax Directorate  
Canada Customs and Revenue Agency  
5<sup>th</sup> Floor, Canada Building  
344 Slater St.  
Ottawa, Ontario  
Canada, K1A 0L5

Mr. Takeo Shikado  
Deputy Commissioner  
National Tax Agency  
Ministry of Finance  
1-1 Kasumigaseki 3-chome  
Chiyoda-ku, Tokyo 100-8978, Japan

Mr. Robert H. Green  
Director, International  
Internal Revenue Service  
Department of the Treasury  
1111 Constitution Avenue N.W.  
Washington, D.C. 20224  
U.S.A.

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