

مدى فعالية تطبيق الاتفاقيات الدولية المتعلقة بمنع الازدواج الضريبي في الاردن

بلال حسن عبدالصمد الرواشدة¹، غسان حسن عارف الحايك²، ياسين احمد سرور القضاة³، عمار محمدعلي القضاة⁴

[DOI:10.15849/ZUJLS.231130.15](https://doi.org/10.15849/ZUJLS.231130.15)

تاريخ استلام البحث 2023/05/06 .

تاريخ قبول البحث 2023/10/08 .

^{3,1} قسم القانون، كلية الحقوق، جامعة الشرق الأوسط، الأردن

² الشؤون القانونية ، مجلس النواب، الأردن

⁴ قسم القانون، الجامعة الأردنية، الأردن

للمراسلة: Belal_law@yahoo.com

الملخص

يخلص البحث للتركيز على اهمية تنفيذ الاتفاقيات المتبادلة التي يجب مراعاتها في الأردن لتجنب مشاكل الاخلال في تنفيذ و تفسير الاتفاقات المتبادلة التي تتحدد فعاليتها في ممارسة الولايات القضائية الأخرى، ونتيجة لذلك، لقد توصلنا الى نتيجة أن التحديات الرئيسية التي يمكن أن تؤثر على كفاءة تنفيذ الاتفاقات المتبادلة في الأردن، عدم وضوح مسألة موقف الاتفاقات المتبادلة باعتبارها اتفاقات إدارية في التسلسل الهرمي للأعمال القانونية المحلية، وعدم وجود شرط يتطلب نشر الاتفاقات المتبادلة المبرمة على أساس أحكام معاهدات الازدواج الضريبي.

الكلمات الدالة: إجراءات التراضي، الازدواج الضريبي، التنفيذ المحلي، الاتفاقات الإدارية

The efficacy of Implementing International Conventions of the Prevention of Double Taxation in Jordan

Belal Hassan Al-Rawashde¹, Ghassan Hassan Aref Al-Hayek², Yassin Ahmad Al-Qudah³,
Ammar Mohammad-Ali ALQudah⁴

^{1,3} Department of Law, Faculty of Law, Middle East University, Jordan

²House of Representatives of Jordan, Jordan

⁴Department of Law, Faculty of Law, Jordan university, Jordan

Received: 06/05/2023.

Accepted: 08/10/2023.

* Crossponding author: Belal_law@yahoo.com

Abstract

This research study concludes the importance of implementing mutual agreements that should be taken into account in Jordan, to avoid violations regarding the implementation and/or interpretation of these agreements and its efficiency that is determined in the practice of other jurisdictions. As a result, we have come to a conclusion that the main challenges that could affect the efficiency of the implementation of mutual agreements in Jordan is the ambiguity of the position of mutual agreements as it is considered as administrative agreements in the hierarchy of domestic legal acts. Additionally, the absence existing provision that requires the publication of mutual concluded agreements on the basis of the provisions of double taxation treaties.

Keywords: consensual procedures, double taxation, local enforcement, administrative agreements.

Introduction

On 19 December 2019, Jordan joined the participants of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting the multilateral convention to implement tax treaty (BEPS MLI) that was done on 24 November 2016 and became the 93rd jurisdiction signed the MLI. This Convention, which covers more than 1650 bilateral double taxation treaties, has the distinction of being the first ambitious example of the international community's attempt to change the existing provisions of bilateral double taxation treaties by multilateral means with a large number of participating jurisdictions.¹

At the same time, it is well-known that the place of international treaties in the domestic legal orders of the participating jurisdictions and their proper implementation in the national legal systems is still one of the most important issues either in international law or domestic law, especially constitutional law. The fact that an international treaty comes into effect for the jurisdiction does not mean that it is automatically applicable in the legal system of such jurisdiction that is, it becomes part of this system².

Taking into consideration the need to clarify the issue of implementation of the MLI into the national legal order of Jordan, the focus of this study is on the clarification of the impact of the MLI on the development of the double taxation treaties of Jordan in the context of MAP (Mutual Agreement Procedure), (OECD, 2019) the identification of features of implementation of mutual agreements as the result of the Mutual Agreement Procedure based on the comparative analysis of the existing experience of a few OECD countries, and (MEREZHKO, 2002) the identification of potential challenges to effective implementation of mutual agreements into national legal system of Jordan.

The methodological basis of the study is determined by the general and special methods of scientific knowledge. The systematic approach is a common research method used to identify issues of the interrelation between the MLI and the bilateral double taxation treaties. The logical semantic method is used for the purposes of the analysis of the terms and conditions of the MLI and the OECD Model Tax Convention on Income and on Capital OECD MTC (Model Tax Convention on Income and on Capital)

In accordance with the objectives of the research. The formal method is applied for the formulation of suggestions for the improvement of the regulative basis of implementation from the point of view of effective fulfilment of international obligations. A comparative legal method is used to compare the approaches of the participating jurisdictions related to the implementation of mutual agreements as the results of MAPs on the basis of double taxation treaties. The normative basis of the research is represented by the MLI, the model and other acts of the OECD, and the legal acts of Jordan.

IMPACT OF THE MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY ON THE DEVELOPMENT OF THE DOUBLE TAXATION TREATIES OF JORDAN IN THE CONTEXT OF THE MUTUAL AGREEMENT PROCEDURE

(Mutual Agreement Procedure), is the procedure between competent authorities of jurisdictions participating in the bilateral double taxation treaty that allows the designated representatives of the competent authorities to interact with the intent to resolve international tax disputes related to cases of double taxation (juridical and economic) as well as to discuss any inconsistencies in the interpretation and application of double taxation treaty¹. The importance of MAP (Mutual Agreement Procedure), comes from the fact that it is “a last resort to solve double taxation bilaterally, without having to go through diplomatic channels”².

The competent authorities are highly recommended to enter into the MAP in cases where double taxation might appear^{3,4}:

- Questions relating to the attribution of profits to a permanent establishment;
- The taxation in the jurisdiction of the payer related to the amounts of interest and/or royalties paid to the other jurisdiction if there is a special relationship between the payer and the beneficial owner of the payment(s);
- Cases of application of domestic legislation to deal with thin capitalization when the jurisdiction of the debtor company has treated interest as dividends;
- Cases where lack of information as to the taxpayer’s actual situation has led to misapplication of the provisions of the double taxation treaty, especially in relation to the determination of residence, the existence of permanent establishment, or the temporary nature of services performed by an employee.

Since the initiation of the international concern against base erosion and profit shifting (BEPS) resulting from the conclusion of the MLI, the MAP has been the focus of the international community as the key instrument of providing tax certainty in the process of making changes in the system of bilateral double taxation treaties: “The actions to counter BEPS must be complemented with actions that ensure certainty and predictability for business. Work to improve the effectiveness of the mutual agreement procedure (MAP) will be an important complement to the work on BEPS issues.”⁵

Article (16) of the MLI is introduced for the purpose of unification of the main characteristics of the MAP, taking into account the long history of the application of the MAP and the existing differences in the formulation of the relevant provisions of double taxation treaties covered by the MLI.

Firstly, it provides the opportunity for any person to present his case related to any action resulting in taxation not in accordance with the provisions of the double taxation treaty to the competent authority of either participating jurisdiction that is the party of the covered double taxation treaty within three years from the first notification of the respective action, irrespective of the remedies provided by the domestic law. If the requested competent authority is not able to arrive at a satisfactory solution by itself to resolve the case, it shall endeavor to do this by mutual agreement with the competent authority of the other jurisdiction in the framework of the MAP based on the provisions of the relevant double taxation treaty and subject to the condition that the mutual agreement shall be implemented notwithstanding any time limits in the domestic law of either participating jurisdiction. Article (16/2) of the BEPS MLI.

Secondly, the competent authorities shall endeavor to resolve by mutual agreement in the framework of the MAP any difficulties or doubts arising as to the interpretation or application of the double taxation treaty concluded by the participating jurisdiction represented by them. Article (16/3) of the BEPS MLI (multilateral convention to implement tax treaty)

Thirdly, the competent authorities receive the right to consult together for the elimination of double taxation in cases not provided for in the double taxation treaty concluded by the participating jurisdictions represented by them. Article (16/3) of the BEPS MLI (multilateral convention to implement tax treaty).

Based on the similarity with the provisions of Article (25) of the OECD Model Tax Convention on Income and on Capital 2017(OECD MTC), the relevant provisions of Article (16) of the BEPS MLI. might be referred to as the specific case provision, the interpretative provision and the legislative provision respectively¹.

Despite the fact that Article (16) is dedicated to MAP in full, the other provisions of the MLI also refer to MAP, including but not limited to²:

- 1) Article (4) states that the competent authorities of the participating jurisdictions shall endeavor to determine by mutual agreement the jurisdiction of which dual resident entity shall be deemed to be a resident.
- 2) Article (17) regulates the options for the avoidance of double taxation in the case where a participating jurisdiction of double taxation treaty includes in the profits of an enterprise of such jurisdiction the amounts on which the enterprise of the other participating jurisdiction has been charged to tax and the amounts of profit

so included are profits which would have accrued to the enterprise of the first-mentioned jurisdiction if the conditions made between two enterprises had been those which would have been made between independent entities (so-called corresponding adjustments).

3) Article (19) mentions MAP as the necessary initial step before the initiation of mandatory binding arbitration in cases where the competent authorities are not able to reach a mutual agreement in the process of MAP and clarify the interrelations between MAP and mandatory binding arbitration.

4) Article (22) regulates the opportunity of the competent authorities of the participating jurisdictions to resolve the dispute prior to the conclusion of the mandatory binding arbitration.

5) Article (23) defines that the costs of mandatory binding arbitration shall be borne by the participating jurisdictions in a manner to be settled by mutual agreement between their competent authorities.

6) Article (32) mentions that any question arising as to the interpretation or implementation of provisions of a double taxation treaty as it is modified by the MLI shall be determined in accordance with the provision(s) of the double taxation treaty relating to the resolution by mutual agreement of questions of its interpretation or application.

Nevertheless, the abovementioned provisions of the MLI are not automatically applied to Jordan because there is the need to take into account its reservations, notifications and positions formulated at the stage of signature of the MLI¹. As a result, Articles (4, 19, 22, and 23) are not applied to the double taxation treaties of Jordan that are in the list of those covered by the provisions of the MLI. In contrast, Jordan chooses to apply MAP for the resolution of causes related to corresponding adjustments if it does not make the appropriate adjustment referred to Article (17/1) of the MLI. At the same time, Jordan modifies and amend sits double taxation treaties under the requirements of Article (16) of the MLI as follows:

1) The introduction of the specific case provision formulated in Article 16(1) and (2) of the MLI in the respective bodies of double taxation treaties of Jordan covered by the abovementioned multilateral instrument and based on its conditions (due to the bilateral nature of double taxation treaties the relevant provision of the MLI is applied to any such treaty covered by its requirements only subject to the agreement on its application between the participating jurisdictions).

2) The introduction of the interpretative provision and the legislative provision based on Article (16/3) of the MLI subject to the same conditions described above.

It is interesting to note that if the key requirements in relation to specific case provision formulated in the first sentence of Article (16/1) of the MLI shall apply in place of or in the absence of a similar provision in the double taxation treaties, the interpretative provision and the legislative provision formulated in Article (16/3) of the MLI shall be applied only in absence of the relevant provisions in the double taxation treaties covered by the MLI.

FEATURES OF IMPLEMENTATION OF MUTUAL AGREEMENTS AGREED ON THE BASIS OF THE MUTUAL AGREEMENT PROCEDURE

Paragraph (6/2) Of the Commentary on Article (25) of the OECD MTC states that “an agreement reached by competent authorities ... must be taken into account for purposes of the interpretation of the double taxation treaty”. To avoid any ambiguities, the same provision of the Commentary clarifies that “the principles of international law for the interpretation of treaties, as embodied in Art. 31 and 32 of the Vienna Convention on the Law of Treaties, allow domestic courts to take account such an agreement”. It is also noted that an agreement reached on, for example, definition of the term not defined in the double taxation treaty “prevails over each State’s domestic law meaning of that term” Paragraph (6/1) of the Commentary on Article (25) of the OECD MTC¹. Due to the similarity between the key provisions on MAP in Article (25) of the OECD MTC and Article (16) of the MLI, the same statements might be applied to mutual agreements agreed on the basis of MAP in the double taxation treaties covered by the MLI. In addition, it should be noted that bilateral double-taxation treaties are generally based on the OECD MTC².

The analysis of the existing practice on the application of MAP as a mechanism of dispute resolution allows us to point out that “there are important differences among states, not in the drafting of the article [related to MAP in double taxation treaties], but in the interpretation and implementation of this procedure [i.e., MAP]”³. Thus, the features of domestic law on the interpretation and implementation of international treaties should be taken into consideration. This is because the abovementioned approach of the OECD in the Commentary to Article (25) of the OECD MTC does not provide a clear understanding of the legal status of mutual agreements agreed by the competent authorities in domestic legal systems of the jurisdictions participating in the double taxation treaty. The absence of common understanding related to this issue creates a lot of problems based on the requirements of constitutional law of many jurisdictions that are subject to differences in the implementation of double taxation treaties as concluded by the authorized representatives of the participating jurisdictions and mutual agreements agreed to by the representatives of competent authorities of the same jurisdictions as the level of representation is lower in case of the conclusion of mutual agreements. In this

case, “the [mutual] agreement would be valid under international law from the moment of its conclusion [if it is not agreed otherwise by the competent authorities] though binding in a domestic context only after ratification [that might not be required in case of mutual agreements as the administrative agreement]”¹.

The absence of clarity related to the legal status of the mutual agreements creates sufficient ambiguity for the regulation of the relations between tax authorities and taxpayers.

The illustration might be taken from the court practice of Germany as it follows from the decision on the Finance Court of Baden-Württemberg (Finanzgericht Baden-Württemberg) dated 05.06.2008 that is focused on the issue of interpretation of the term “frontier worker” in Article(15/A)of the Agreement between the Swiss Confederation and the Federal Republic of Germany on the avoidance of double taxation in the area of taxes on income and assets of 11 August 1971 in the context of the mutual agreement concluded by the competent authorities of the participating jurisdictions under Article(26/3) of the mentioned agreement that provides as follows: “The competent authorities of the Contracting States shall endeavor by mutual agreement to resolve difficulties or doubts which arise in the interpretation or application of the Agreement. They can also discuss together how double taxation can be avoided in cases that are not dealt with in the agreement”^{2,3}.

The court had to decide whether the meaning of the term “frontier worker” in the relevant double taxation treaty should be interpreted based on the mutual agreement between the competent authorities of Switzerland and Germany made on 18 December 1985 in relation to the application of the same term to the situations where an employee does not return to his(her) place of residency on more than 60 working days because of the execution of the existing obligations before the employer.

It should be noted that the court refused to apply the mutual agreement based on the reason that it is limited in its impact on the application of the domestic legislation of Germany. The court states that it is not legally binding due to its nature as the administrative agreement that might be covered by international law but is not included in the hierarchy of domestic legal acts in Germany at that time due to the limits of the provisions of Article 59(2) of the Basic Law for the Federal Republic of Germany (in addition, the administrative agreements are possible where the federal legislation has enabled the executive authority to issue regulations)⁴. Nevertheless, the judges agreed that the tax authorities of Germany are bound by the provisions of the mutual agreement and are at liberty to terminate it with the purpose of suitable resolution of the legal issue related to the interpretation of the term “frontier worker”

that is not defined in the relevant provisions of the double taxation treaty between Switzerland and Germany. As a result, the taxpayers are not required to comply with the mutual agreement concluded between the competent authorities of the participating jurisdictions of the double taxation treaty even if it obliges the tax authorities.

The other example of challenges created by the application of mutual agreements due to their undefined legal status is the decision of the Dutch Supreme Court (Hoge Raad) dated 26 August 2016 in the case related to severance payment made by the Netherlands-based employer to its employee who has been worked in the different jurisdictions and declared to tax the part of the paid severance payment in Germany due to the allocation rule established in the court practice at that time¹.

The dispute focused on the mutual agreement concluded by the competent authorities of the Netherlands and Germany on the basis of Art. 25(2) of the Agreement between the Kingdom of the Netherlands and the Federal Republic of Germany for the avoidance of double taxation with respect to income and capital and various other taxes, and for the regulation of other fiscal matters dated 16 June 1959 (Art. 25(2) is similar to the cited above Art. 26(3) of the double taxation treaty between Switzerland and Germany). The mentioned mutual agreement concluded in October 2007 proposed alternative rules to the allocation of taxing rights related to severance payments between the Netherlands and Germany in comparison with the court practice formed by the Dutch Supreme Court.

Again, the court refused to apply the provisions of mutual agreement and explained that the relevant provision of the double taxation treaty between the Netherlands and Germany provided them with the right to make an arrangement in case of any difficulties or ambiguities that might occur in the process of the implementation of the treaty provisions but there was no any ambiguity in this case because the relevant issue had been already addressed in the practice of the Dutch Supreme Court before the date of conclusion of the abovementioned mutual agreement between the authorized competent authorities: “Art. 25(2) of the Treaty [double taxation treaty] does not authorize the making of an arrangement that will disadvantage taxpayers by derogating from the what the parties of the Treaty had agreed, as explained by the highest national court, even if the highest tax authorities are joint of the opinion that the application of the treaty gives rise to difficulties”².

As it seems, the analysis of the court cases from the leading OECD countries provided above clearly demonstrates that implementing mutual agreements into domestic legal orders of the participating jurisdictions might be very challenging.

IDENTIFICATION OF POTENTIAL CHALLENGES TO THE EFFECTIVE IMPLEMENTATION OF MUTUAL AGREEMENTS INTO THE NATIONAL LEGAL SYSTEM OF JORDAN

The starting point for the implementation of the provisions of mutual agreements into the national legal system is the requirements of the Constitution of Jordan, especially Article 33(2) which states as follows: “treaties and agreements which entail any expenditures to the Treasury of the State or affect the public or private rights of Jordanians shall not be valid unless approved by the Parliament”¹.

In its practice, the Court of Cassation added to the relevant constitutional provision the interpretation aimed at guaranteeing the effective implementation of international treaties by stating that “bilateral or international treaties or agreements are binding and it is in a higher rank than the domestic law in case of contradiction” (the ruling 25/4/2000 dated 24 April 2000 in case No. 2426/1999)².

Nevertheless, this approach might be challenging in the context of the application of the provisions of mutual agreements based on MAP according to the double taxation treaties of Jordan:

- 1.The level of representation in the case of mutual agreements as administrative agreements is lower in comparison with the double taxation treaty which determines the issue of the position of such kind of international treaty in the domestic hierarchy of legal acts.

The mutual agreements are concluded by the competent authorities that are limited in their powers to conclude the international treaties. At the same time, the MAP might be applied (1) to resolve any difficulties or doubts arising as to the interpretation or application of the double taxation treaty; or (2) to agree on the elimination of double taxation in cases not provided for in the respective double taxation treaty. Based on the examples of court cases of Germany and the Netherlands described above, it might be assumed that the difference between the interpretation and the change of the essence of the provisions of the double taxation treaty might be thin. For example, the domestic legislation defines the term of double taxation treaty that is not clearly explained in the double taxation treaty but the mutual agreement between the competent authorities of the jurisdictions participating in the same double taxation treaty proposes the alternative interpretation of the same term. Does it mean that the mutual agreement should prevail over the requirements of domestic legislation? As it seems, such a result would be absurd in the absence of the ratification of such an agreement by the national legislator because the executive authorities are not authorized to adopt or change the domestic legislation due to the principle of the separation of powers. Nevertheless, the nature of mutual agreements as administrative agreements does not change the fact that they are international treaties under the Vienna Convention on the Law of Treaties dated 23 May 1969 and are bound to the competent authorities.

- 1.The mutual agreements made on the basis of conventional norms are similar to the first sentence of Art. 25(3) of the OECD MTC should be published and easy to access by the taxpayers.

The initiators of the global anti-BEPS campaign recommend that jurisdiction should have appropriate procedures in place to publish mutual agreements made by the competent authorities on the basis of the provisions of double taxation treaties that are similar to the first sentence of Art. 25(3) of the OECD MTC i.e. the provisions related to MAP for resolution of any difficulties or doubt arising as to the interpretation or application of conventional norms¹. The explanation laid in the basis of this recommendation is that this kind of mutual agreement is general in its nature so it might affect all taxpayers or a category of taxpayers (in contrast to a specific taxpayer's MAP case). Thus, agreements of this kind might provide guidance that would be useful to prevent future disputes. Moreover, it is obvious that the publication of mutual agreements based on the provisions of double taxation treaties is similar to Art's first sentence. 25(3) of the OECD MTC is of utmost importance for the protection of taxpayers' rights because in other cases they are not duly informed about the existing normative regulation.

1. The absence of sufficient experience in the application of MAP as an instrument of dispute resolution between the taxpayers and tax authorities in Jordan.

As it follows from the MAP statistics of Jordan for 2019, it does not have any MAP at all². It does not mean that cases on the interpretation or application of the double taxation treaties are very rare in Jordan but it seems that neither the competent authority nor taxpayers initiate MAP on a common basis so their experience related to MAP is fragmented. The other result of this situation is that the domestic practice of implementation of double taxation treaties might differentiate from the initial intention of the participating jurisdiction in the double taxation treaty due to the features of domestic normative regulation or court practice. Moreover, the absence of the experience of participation in MAP means that it would be hard to find a consensus between the participating jurisdictions of the double taxation treaty and provide a win-win result.

CONCLUSION

The study reached a number of conclusions, namely:

1. Mutual agreements as a result of the MAP on the basis of double taxation treaties are of key importance in the provision of tax certainty to taxpayers in the process of implementation of the MLI. At the same time, their way to the efficient application in the domestic legal orders is related to a lot of features and differences of the applicable legal requirements that could not be avoided.
2. Based on the results of the analysis of the nature of mutual agreements in the context of double taxation treaties, the impact of the MLI on its regulation and the court practice of Germany and the Netherlands, it seems reasonable to conclude that the

existing domestic regulation and practice of Jordan in the context of MAP might be challenging in the following aspects:

- a. the absence of clarity on the issue of the position of mutual agreements as administrative agreements in the hierarchy of domestic legal acts;
- b. the absence of the requirement to publish the mutual agreements made on the basis of the provisions of double taxation treaties analogous to interpretative provision on MAP of the OECD MTC;
- c. The limited practice of applying MAP as an instrument of dispute resolution by the tax authority and the taxpayers in Jordan.

RECOMMENDATIONS

These aspects should be addressed in the process of the implementation of the MLI as well as mutual agreements that will be made on the basis of the provisions of the double taxation treaties. In formulating these recommendations, the researchers involved in this legal study have sought to provide a rigorous analysis of the challenges and opportunities within Jordan's double taxation agreement framework, especially in light of the Multilateral Convention to Implement Tax Treaty-Related Measures to Prevent Base Erosion and Profit Shifting (MLI). The following recommendations are put forth with the aim of enhancing the effectiveness and efficiency of this framework:

- Clarification of Mutual Agreements (MAP) Hierarchy. The researchers recommend that Jordan's tax authorities and policymakers establish clear legal recognition and hierarchy for mutual agreements resulting from the Mutual Agreement Procedure (MAP) within the domestic legal framework. This ensures the smooth and effective application of MAP.
- Publication Requirement for Mutual Agreements. To promote transparency in line with international standards, it is recommended that Jordan enact a requirement for the publication of mutual agreements based on double taxation treaties, akin to the interpretative provisions of the OECD Model Tax Convention.
- Promoting MAP Awareness and Utilization. The researchers advocate for targeted awareness campaigns and educational programs aimed at both tax authorities and taxpayers. These efforts should elucidate the benefits and procedural intricacies of MAP, thereby encouraging its usage as a dispute-resolution tool.
- Alignment with International Best Practices. To stay in sync with evolving international standards, it is advised that Jordan continually reviews and adjusts its tax laws and regulations to align with best practices, particularly as outlined in the MLI.
- Collaboration with International Partners. The researchers stress the importance of strengthening collaborative ties with international tax organizations, such as the OECD, to access specialized expertise and resources in the field of double taxation treaties, MAP, and international tax dispute resolution.
- Monitoring and Evaluation Mechanism. Establishing a robust monitoring and evaluation mechanism is essential to assess the impact of recommended changes on tax certainty and dispute resolution. Regular reviews will enable ongoing refinement.

- Engaging in Peer Reviews. Participation in peer reviews conducted by international organizations or neighboring countries can provide valuable insights and facilitate benchmarking against international standards.

BIBLIOGRAPHY

- Abkommenzwischen der SchweizerischenEidgenossenschaft und der Bundesrepublik Deutschland zurVermeidung der Doppelbesteuerung auf dem Gebiete der SteuernvomEinkommen und vomVermögenvom11. August 1971. In: EidgenössischeSteuerverwaltung[online]. 2021 [2021-04-07]. Available at: <https://www.estv.admin.ch/estv/de/home/internationales-steuerrecht/fachinformationen/laender/deutschland.html>
- https://www.constituteproject.org/constitution/Jordan_2011.pdf
- https://www.constituteproject.org/constitution/Jordan_2011
- Del Campo, Carolina. General Report. IFA Cahiers. 2016. Vol. 101A: Dispute Resolution Procedures in International Tax Matters, pp. 17-66
- FG, Baden-Württemberg, 05.06.2008 – 3 K 2565/08. In: JudicialisRechtsprechung. [online]. 2021 [2021-04-07]. Available at: https://www.judicialis.de/Finanzgericht-Baden-W%C3%BCrttemberg_3-K-2565-08_Urteil_05.06.2008.html
- Frowein, Jochen Abr., Hahn, Michael J. The Participation of Parliament in the Treaty Process in the Federal Republic of Germany – Europe. Chicago-Kent Law Review. 1991, Vol. 67, pp. 361-389.
- Hattingh, Johann. Legal Considerations Arising from the Use of Memoranda of Understanding in Bilateral Tax treaty Relations. In: Guglielmo Maisto (ed). Current Tax Treaty Issues. Amsterdam: IBFD, 2020, pp. 359-440
- HR 26.08.2016, ECLI: NL:PHR:2016:875. In: De Rechtspraak [online]. 2021 [2021-04-07]. Available at: <https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:PHR:2016:875>
- ISMER, Roland. Article 25. Mutual Agreement Procedure. In: Ekkehart Reimer – Alexander Rust (eds.). Klaus Vogel on Double Taxation Convention. 4th ed. Vol. 2. Aaphenaar den Rijn: Wolters Kluwer, 2015, pp. 1735-1826.
- JIROUSEK, Heinz, STREICHER, Annika. Mutual Agreement Procedures and the Implementation of Mutual Agreements in Domestic Law. In: Georg Kofler – Michael Lang – Pasquale Pistone – Alexander Rust – Josef Schuch – Karoline Spies – Claus

Staringer (eds.). Tax Treaties and Procedural Law. Amsterdam: *IBFD*, 2020, pp. 153-176.

- KNITTEL, Mathias. Articles 25, 26 and 27 – Administrative Cooperation. In: Thomas Ecker – Gernot Ressler (eds.). History of Tax Treaties. The Relevance of the OECD Documents for the Interpretation of Tax Treaties. Wien: Linde, 2011, pp. 685-713.
- LOMBARDO, Marina, The Mutual Agreement Procedure (Art. 25 OECD MC) – A Tool to Overcome Interpretation problems? In: Michael Schilcher – Patrick Weninger (eds). Fundamental Issues and Practical Problems in Tax Treaty Interpretation. Wien: LINDE, 2008, pp. 457-480
- OECD. Action Plan on Base Erosion and Profit Shifting. Paris: OECD Publishing, 2013, 42 p.
- OECD. Jordan signs landmark agreement to strengthen its tax treaties. In: Organization for Economic Co-operation and Development [online]. 2019 [2021-04-07]. Available at: <https://www.oecd.org/ctp/treaties/jordan-signs-landmark-agreement-to-strengthen-its-tax-treaties.htm>
- OECD. Making Dispute Resolution Mechanisms More Effective, Action 14 - 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project. Paris: OECD Publishing, 2015. 45 p.
- OECD. Manual on Effective Mutual Agreement Procedures (MEMAP), February 2007. In: Organization for Economic Co-operation and Development [online]. 2007 [2021-04-07]. Available at: <https://www.oecd.org/ctp/38061910.pdf>
- OECD. MAP Statistics: Jordan. In: Organization for Economic Co-operation and Development [online]. 2020 [2021-04-07]. Available at: <https://www.oecd.org/tax/dispute/2019-map-statistics-jordan.pdf>
- OECD. Model Tax Convention on Income and on Capital (condensed version) (as it read on 21 November 2017). Paris: OECD Publishing, 2017, 654 p.
- OECD. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting of 24 November 2016. In: Organization for Economic Co-operation and Development [online]. 2016 [2021-04-07]. Available at: <https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-BEPS.pdf>
- OECD. Status of List of Reservations and Notifications at the Time of Signature by the Hashemite Kingdom of Jordan. In: Organization for Economic Co-operation and Development [online]. 2020 [2021-04-07]. Available at: <https://www.oecd.org/tax/treaties/beps-mli-position-jordan.pdf>

- SMADJA-FROGUEL, Catherine. Report on the Jordanian Legal Framework for Broadcasting, *May 2016*, 76 p. In: *UNESCO [online]. 2016 [2020-04-07]*. Available at: <https://en.unesco.org/sites/default/files/finalreport-on-the-jordanian-legal-framework-for-broadcasting-and-broadcasting-licenses-accepted-changes-final-1.pdf>
- VEGA GARCIA, Alberto, RUDYK, Ija. Explaining Reservations to the OECD Model Tax Convention: An Empirical Approach. In *Dret: Revista para el Análisis del Derecho. 2011, No. 4, pp. 1-19.*
- МЕРЕЖКО, Олександр. Право міжнародних договорів: сучасні проблеми теорії та практики. Київ: Таксон, 2002, 344 с.(in Ukrainian)