

Israel Publishes Guidance on Mutual Agreement Procedures Under Israeli Tax Treaties

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Report from IBFD Tax Treaties Unit

On 17 August 2023, the Israel Tax Authority published Income Tax Circular No. 01/2023, which provides comprehensive guidelines of the mutual agreement procedure (MAP) as specified in bilateral tax treaties as concluded by Israel. These guidelines are applicable to cases falling within the scope of tax treaties (DTAs) as well as those triggered by the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#).

The [circular](#) serves as a replacement for the previously effective Income Tax Implementation Order 23/2001. This newly issued circular, composed entirely in Hebrew, holds utmost significance in clarifying the procedural intricacies surrounding the MAP.