

Cross-border tax disputes may escalate as BEPS 2.0 is implemented, with joint audits as a potential prospective remedy.

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Joint and simultaneous tax audits: unexplored options for addressing double taxation

Taxpayers and tax authorities rarely agree on much. They do, however, agree on one key point: the number of large, complex cross-border tax disputes is increasing and will likely continue to rise, and something needs to be done to stem their flow.

At the same time, the large business taxpayer community is on the brink of another set of fundamental changes in how they calculate, pay and report taxes under the BEPS 2.0 Pillar One and Two. These changes are complex, and the path to implementation has been challenging. If current trends persist, the number of tax disputes is likely to grow.

Joint and simultaneous tax audits, while not a complete solution, may offer certain taxpayers a new avenue for relief. In this [article](#) we explore the history, mechanics, risks and benefits of joint and simultaneous audits, as well as important developments in both the European Union and United States.

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Contact us for more information

Luis Coronado
EY Global Tax Controversy Leader
luis.coronado@sg.ey.com

Craig A Hiller
EY Global International Tax and
Transaction Services Leader
craig.hiller@ey.com

Kevin MacAuley
EY Global Indirect Tax Leader
kmacauley@uk.ey.com

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