

<b>NEW STRUCTURE FOR CHAPTER 3</b>
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**3.1. Introduction (made of today's text + graph 36/37 + structure of chapter + box 4 systems)**

**3.2. Allowing all intermediaries in the payment chain to assume withholding responsibilities**

- Introduction
- Why should withholding responsibilities be shifted?
- Which responsibilities could be shifted?
- Intermediaries with and without “primary” withholding responsibility
- To whom should the responsibilities be given?
- On which legal basis should the responsibilities be assumed?
- How to ensure audit and tax assessment
- How to ensure recovery of tax and related penalties
- Conclusions

**3.3. Simplification and standardization: possible measures and best practices**

- Beneficial owner documentation to support relief
- Other areas
- Measures to increase efficiency of quick and standard relief procedures
- The ISSA Model and other best practices

**3.4. Remaining issues with respect to withholding tax procedures**

- Substantive rules that constitute a barrier and should be avoided
- Areas in which clarification is needed on substantive rules
- Conclusions