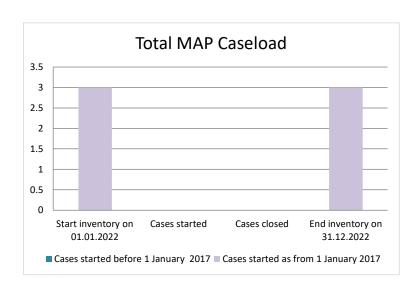
Mutual Agreement Procedure Statistics per jurisdiction

Barbados

2019-2022 (post-MAP Statistics Reporting Framework)



Barbados



Cases started before 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	0	1
Other cases	2	0	0	2

Average time needed to close MAP cases

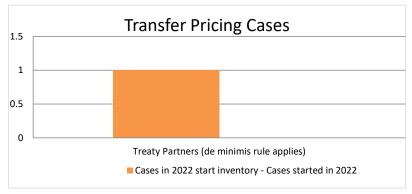
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

2022 MAP Statistics - Barbados.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2022 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

					numb	er of pre-20	17 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2017 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

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	Table 1: Attribution / Allocation MAP Cases													
				number of post-2016 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022			objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		there is no	including agreement to	outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1

Notes:

				Table 2: Other MAP Cases										
					number of post-2016 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022		****	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	2	0	0	0	0	0	0	0	0	0	0	0	2
	Notoo:									-				

		Table 1: Attribution /	Allocation MAP Cases								
	average time taken (in months) for post-2016 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

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MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

Table 2: Other MAP Cases										
average time taken (in months) for post-2016 cases from:										
Treaty Partner	"Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Milestone 1 to "End"									
Column 1	Column 2	Column 3	Column 4	Column 5						
Total	n.a.	n.a.	n.a.	n.a.						
Notes:										

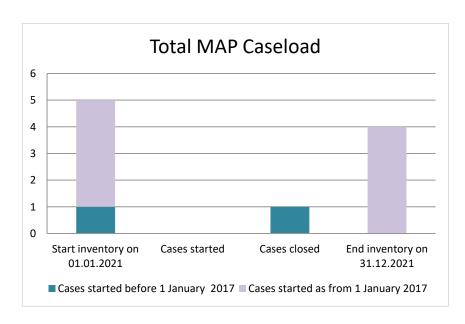
Row 1

2022 MAP Statistics - Barbados.xlsx Page 8/9

		Table 3: All MAP Cases										
	average time taken (in months) for post-2016 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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Barbados



Cases started before 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	1	0

Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	1
Other cases	3	0	0	3

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	75.00

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

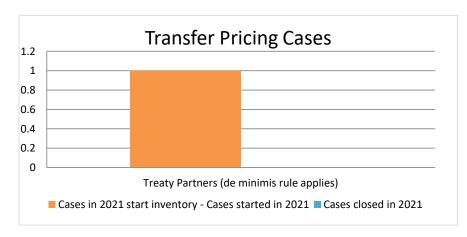
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

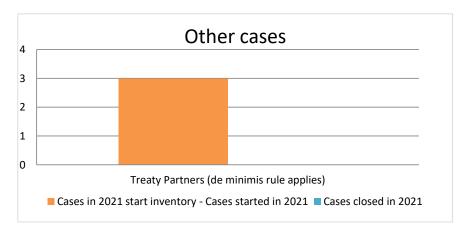
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

2021 MAP Statistics - Barbados.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2017)

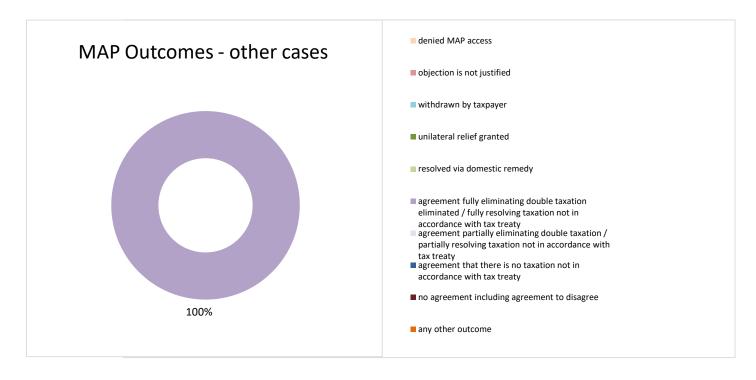
Note: the MAP cases started before 1 January 2017 and closed in 2021 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	1	0	0	0	0	1

2021 MAP Statistics - Barbados.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

					numbe	r of pre-201	7 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	accordance	with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2017 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	1	0	0	0	0	0	75.00
Row 3	Total	1	0	0	0	0	0	1	0	0	0	0	0	75.00
	Notes:													

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
					number of post-2016 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post- 2016 cases remaining ir MAP inventor on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
1	ricaty raithers (de minimis raie applies)													

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

						Table 2: Ot	her MAP Ca	ises						
				number of post-2016 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	resolving taxation	i agreement	agreement to	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	3	0	0	0	0	0	0	0	0	0	0	0	3
	Notes:													

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases									
	average time taken (in months) for post-2016 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases									
		average time taken (in months) for post-2016 cases from:								
	Treaty Partner	"Start" to "End" Receipt of taxpayer's MAP request to "Start"		"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a	n.a	n.a	n.a					
	Notes:									

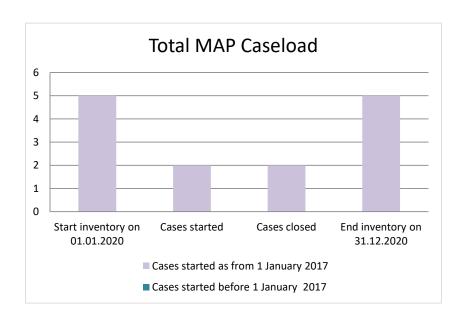
2021 MAP Statistics - Barbados.xlsx Page 8/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

		Table 3: All MAP Cases										
		average time taken (in months) for post-2016 cases from:										
		"Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1 to "End"										
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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Barbados



Cases started before 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	2	1	1
Other cases	5	0	1	4

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

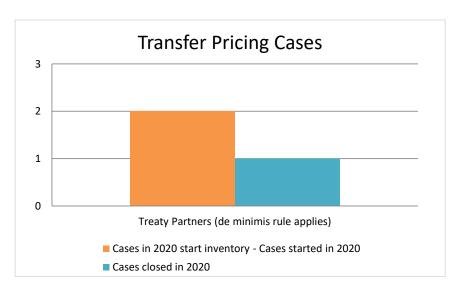
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.00	n.a.	n.a.	n.a.
Other cases	24.00	n.a.	n.a.	n.a.

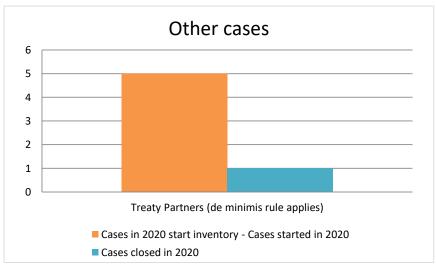
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Barbados.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2017)

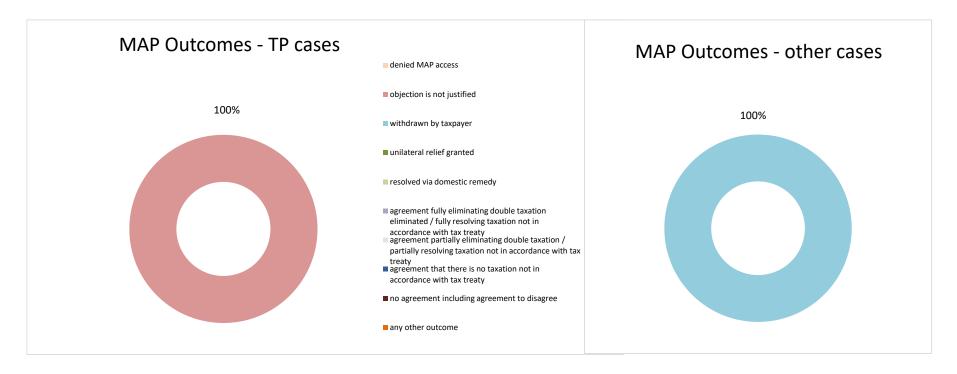
Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	1	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	1	0	0	0	0	0	0	0	0	1
Other cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	1	0	0	0	0	0	0	0	1
All cases	0	1	1	0	0	0	0	0	0	0	2

2020 MAP Statistics - Barbados.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

				numbe	er of pre-201	7 cases clos	ed during the re	porting period b	y outcome:				
category of	no. of pre-2017 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving	partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	2017 cases remaining in	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Γotal	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

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Row 1 Row 2 Row 3

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
						n	umber of pos	t-2016 case:	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	i during the	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post 2016 cases remaining i MAP invento on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
1	Treaty Partners (de minimis rule applies)	0	2	0	1	0	0	0	0	0	0	0	0	1
	Total	0	2	0	1	0	0	0	0	0	0	0	0	1

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

						Table 2: Ot	her MAP Ca	ses						
						r	number of po	st-2016 case	es closed during the	e reporting period by	outcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	5	0	0	0	1	0	0	0	0	0	0	0	4
	Total	5	0	0	0	1	0	0	0	0	0	0	0	4
	Notes:													

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases									
			average time taken (in months) for post-2016 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Treaty Partners (de minimis rule applies)	1.00	n.a.	n.a.	n.a.					
	Total	1.00	n.a.	n.a.	n.a.					
	Notes:									

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

	Table 2: Other MAP Cases									
average time taken (in months) for post-2016 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	24.00	n.a.	n.a.	n.a.						
Total	24.00	n.a.	n.a.	n.a.						
. .	•	•		•						

Row 1

Notes:

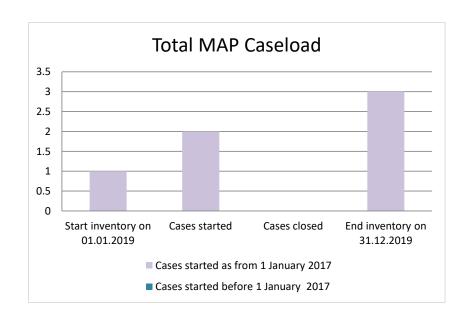
2020 MAP Statistics - Barbados.xlsx Page 8/9

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		Table 3: All MAP Cases										
			average time taken (in months) for post-2016 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	12.50	n.a.	n.a.	n.a.							
	Notes:											

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Barbados



Cases started before 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	2	0	3

Average time needed to close MAP cases

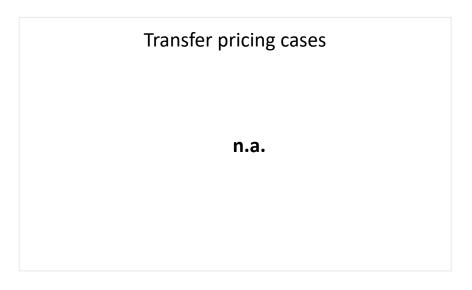
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

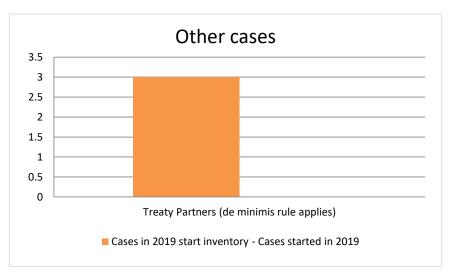
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

2019 MAP Statistics - Barbados.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2019 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

				numbe	er of pre-20	17 cases close	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

Notes:

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
ı						n	number of pos	t-2016 cases	s closed during the	reporting period by o	utcome:			
		no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Row 1

Notes:

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

	Table 2: Other MAP Cases													
						ı	number of po	st-2016 case	s closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	there is no	including agreement to	any other	no. of post-201 cases remaining MAP inventory of 31 December 20
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
			-	•	^	0	٥	0	0	0	٥	0	0	3
ow 1	Treaty Partners (de minimis rule applies)	1	2	0	U	U	U	U		U			U	3

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

		Table 1: Attribution	/ Allocation MAP Cases							
		average time taken (in months) for post-2016 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

	Table 2: Other MAP Cases											
			average time taken (in months) for post-2016 cases from:									
Treaty Partner		"Start" to "End"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5							
1	Total	n.a.	n.a.	n.a.	n.a.							
Notes:		•										
Notes.												

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

		Table 3: All MAP Cases											
		average time taken (in months) for post-2016 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.								
	Notes:												

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