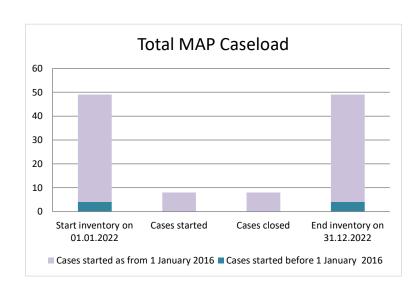
Mutual Agreement Procedure Statistics per jurisdiction

Brazil

2016-2022 (post-MAP Statistics Reporting Framework)



Brazil



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	3	0	0	3
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory	
Transfer pricing cases	39	7	7	39	
Other cases	6	1	1	6	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

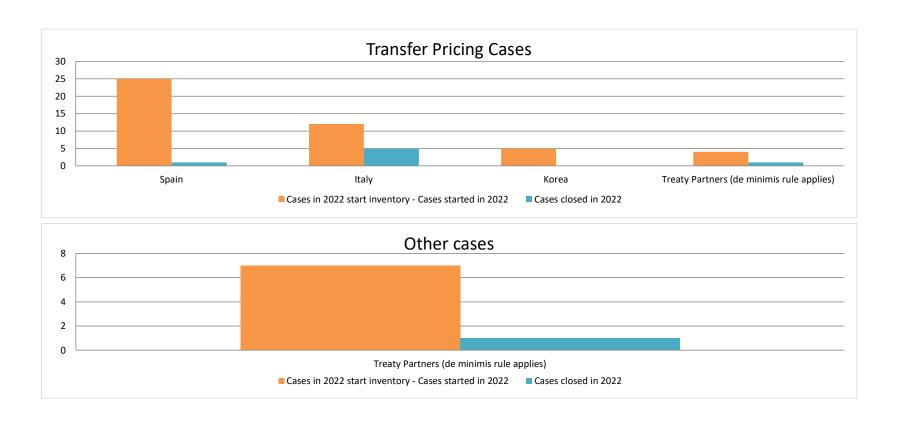
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	37.57	0.98	26.11	29.36
Other cases	46.75	1.12	15.39	31.36

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2022 MAP Statistics - Brazil.xlsx Page 1/3

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 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.

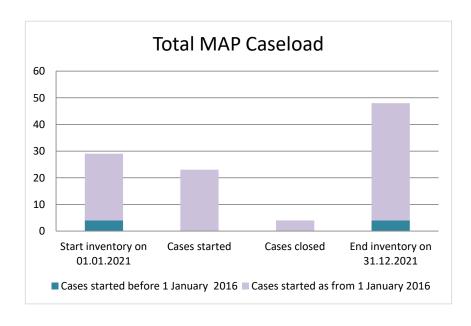
2022 MAP Statistics - Brazil.xlsx Page 2/3



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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	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	5	0	0	0	0	0	0	2	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	5	0	0	0	0	0	0	2	7
Other cases (all)	0	0	0	0	0	0	1	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	1	0	0	0	1
All cases	0	0	5	0	0	0	1	0	0	2	8

2022 MAP Statistics - Brazil.xlsx Page 3/3

Brazil



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory		
Transfer pricing cases	3	0	0	3		
Other cases	1	0	0	1		

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory	
Transfer pricing cases	20	22	4	38	
Other cases	5	1	0	6	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

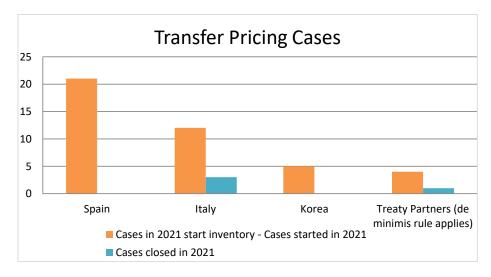
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	32.20	1.15	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

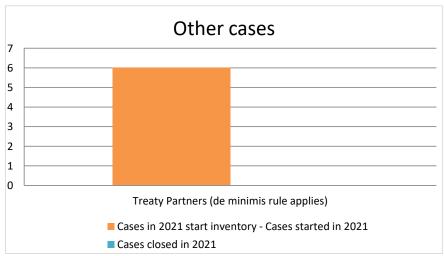
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Brazil.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

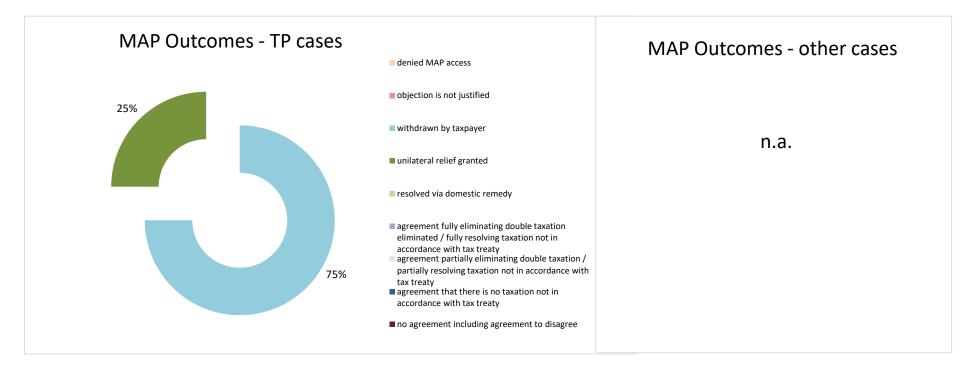
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





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.

2021 MAP Statistics - Brazil.xlsx Page 2/9



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	partially eliminating double taxation / partially resolving accordance with		no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	1	0	0	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	3	1	0	0	0	0	0	0	4
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	3	1	0	0	0	0	0	0	4

2021 MAP Statistics - Brazil.xlsx Page 3/9

Annex A

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

				numbe	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 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	partially resolving	with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 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	3	0	0	0	0	0	0	0	0	0	0	3	n.a
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a
Total	4	0	0	0	0	0	0	0	0	0	0	4	n.a
Notes:						•							

Row 1 Row 2

2021 MAP Statistics - Brazil.xlsx Page 4/9

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-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 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	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- 2015 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	Spain	1	20	0	0	0	0	0	0	0	0	0	0	21
	Italy	11	1	0	0	3	0	0	0	0	0	0	0	9
	Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	3	1	0	0	0	1	0	0	0	0	0	0	3
	Total	20	22	0	0	3	1	0	0	0	0	0	0	38
	Notes:													

2021 MAP Statistics - Brazil.xlsx

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						
						r	umber of po	st-2015 case	s closed during the	reporting period by	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 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	resolving taxation		agreement to	any other outcome	no. of post-2015 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)	5	1	0	0	0	0	0	0	0	0	0	0	6
	Total	5	1	0	0	0	0	0	0	0	0	0	0	6
	Notes:													

2021 MAP Statistics - Brazil.xlsx

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-2015 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								
Italy	42.22	1.15	n.a.	n.a.								
Treaty Partners (de minimis rule applies)	2.14	1.15	n.a.	n.a.								
Total	32.20	1.15	n.a.	n.a.								

Row 1 Row 2

Notes:

2021 MAP Statistics - Brazil.xlsx Page 7/9

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-2015 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						
w 1	Total	n.a.	n.a.	n.a.	n.a.						
N	Notes:			,							

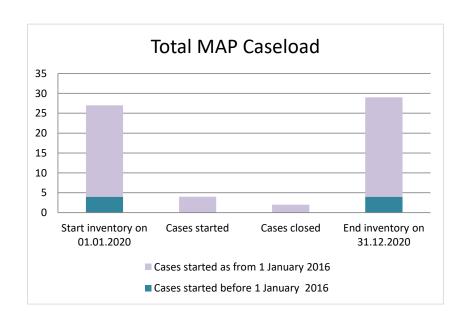
2021 MAP Statistics - Brazil.xlsx

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-2015 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
w 1	Total Average Time	32.20	1.15	n.a.	n.a.
	Notes:				

2021 MAP Statistics - Brazil.xlsx Page 9/9

Brazil



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	3	0	0	3
Other cases	1	0	0	1

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	18	3	1	20
Other cases	5	1	1	5

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

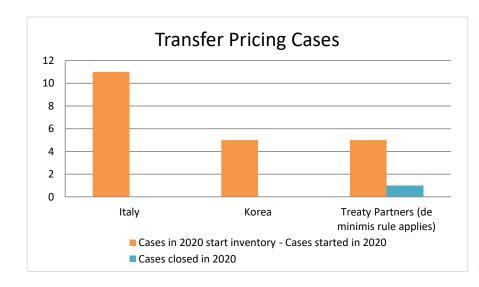
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.62	1.15	n.a.	n.a.
Other cases	2.33	1.15	n.a.	n.a.

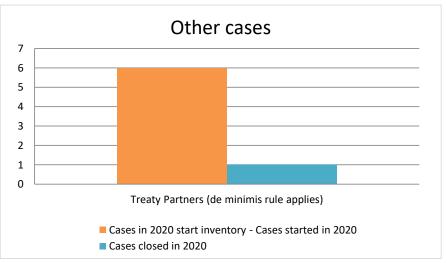
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Brazil.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

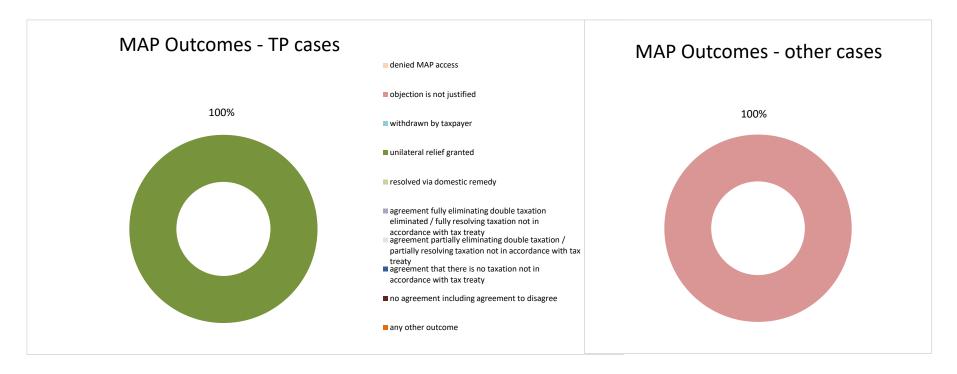
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs





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.

2020 MAP Statistics - Brazil.xlsx Page 2/9



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	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	1	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
All cases	0	1	0	1	0	0	0	0	0	0	2

2020 MAP Statistics - Brazil.xlsx Page 3/9

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	numbe withdrawn by taxpayer	relief	resolved via double taxation / fully resolving taxation not in accordance with tax treaty accordance with tax treaty to double taxation / partially resolving taxation not in accordance with tax treaty that there is no taxation not in accordance with tax treaty any other outcome any other outcome any other outcome any other outcome with tax treaty any other outcome any other outcome.		nent partially eliminating double taxation / partially resolving not in ance treaty		no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 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	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	4	0	0	0	0	0	0	0	0	0	0	4	n.a.

Row 1 Row 2 Row 3

Notes:

2020 MAP Statistics - Brazil.xlsx Page 4/9

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 number of post-2015 cases closed during the reporting period by outcome:												
					n	umber of pos	st-2015 case	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	started	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	tayation / nartially	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post- 2015 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
Italy	9	2	0	0	0	0	0	0	0	0	0	0	11
Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	4	1	0	0	0	1	0	0	0	0	0	0	4
Total	18	3	0	0	0	1	0	0	0	0	0	0	20
Notes:			·	·								·	

2020 MAP Statistics - Brazil.xlsx Page 5/9

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							
				number of post-2015 cases closed during the reporting period by outcome											
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	y started	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	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 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	1	0	1	0	0	0	0	0	0	0	0	5	
	Total	5	1	0	1	0	0	0	0	0	0	0	0	5	
	Notes:														

2020 MAP Statistics - Brazil.xlsx

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

		Table 1: Attribution	n / Allocation MAP Cases		
			average time taken (in montl	hs) for post-2015 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
v 1	Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.
	Total	0.62	1.15	n.a.	n.a.
No	otes:	•			

2020 MAP Statistics - Brazil.xlsx Page 7/9

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

	Table 2: C	Other MAP Cases									
		average time taken (in mon	ths) for post-2015 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)	2.33	1.15	n.a.	n.a.							
Total	Total 2.33 1.15 n.a. n.a.										

Row 1

Notes:

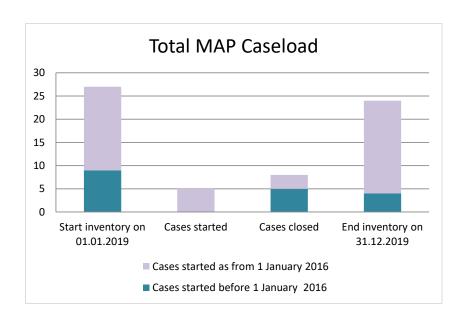
2020 MAP Statistics - Brazil.xlsx

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-2015 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	1.48	1.15	n.a.	n.a.							
	Notes:											

2020 MAP Statistics - Brazil.xlsx Page 9/9

Brazil



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	4	0	1	3
Other cases	5	0	4	1

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	11	5	1	15
Other cases	7	0	2	5

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	26.40
Other cases	87.34

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

- (i) start date: the date of the initial letter requesting for a MAP; and
- (ii) end date: the date Brazil receives a letter from the other competent authority agreeing to close the case. Brazil may also consider the end date as being the date of its competent authority's letter suggesting the closure of the MAP case if it fails to receive any response regarding the subject in the course of several months.

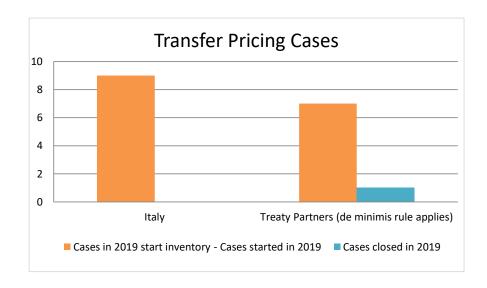
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.68	1.15	n.a.	n.a.
Other cases	27.68	1.15	15.42	8.38

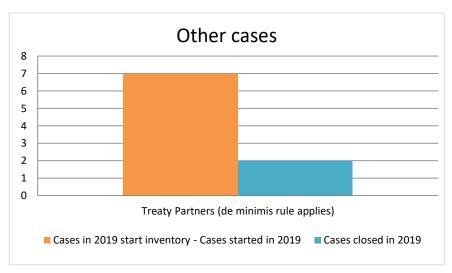
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2019 MAP Statistics - Brazil.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs

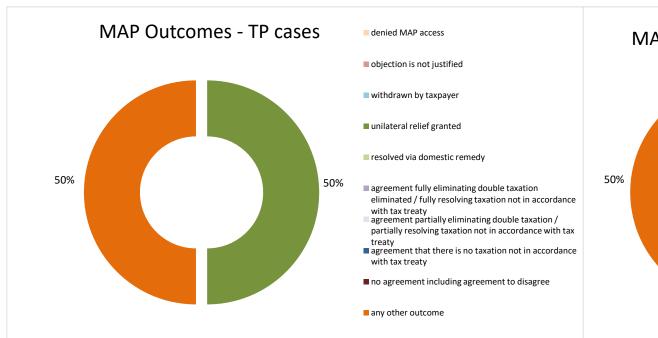


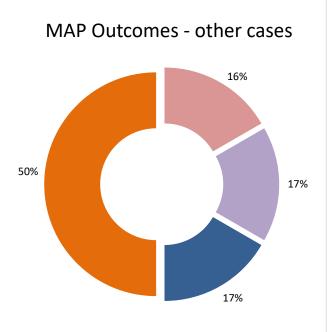


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

2019 MAP Statistics - Brazil.xlsx Page 2/9





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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	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	1	0	0	0	0	0	1	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	1	1
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	1	0	0	0	1	0	1	0	3	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	1	0	3	4
Cases started as from 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
All cases	0	1	0	1	0	1	0	1	0	4	8

2019 MAP Statistics - Brazil.xlsx Page 3/9

Annex A

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

				numb	er of pre-20°	16 cases close	ed during the re	porting period b	y outcome:					ı
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	relief		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 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	ĺ
Attribution/ Allocation	4	0	0	0	0	0	0	0	0	0	1	3	26.40	
Others	5	0	0	0	0	0	0	0	1	0	3	1	87.34	ĺ
Total	9	0	0	0	0	0	0	0	1	0	4	4	75.15	ĺ

Row 1 Row 2 Row 3

Notes:

The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of the initial letter requesting for a MAP; and
- (ii) end date: the date Brazil receives a letter from the other competent authority agreeing to close the case. Brazil may also consider the end date as being the date of its competent authority's letter suggesting the closure of the MAP case if it fails to receive any response regarding the subject in the course of several months.

2019 MAP Statistics - Brazil.xlsx Page 4/9

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

					Table 1: A	Attribution / All	ocation MA	P Cases						
						n	umber of pos	st-2015 cases	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post- 2015 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
1	Italy	6	3	0	0	0	0	0	0	0	0	0	0	9
2	Treaty Partners (de minimis rule applies)	5	2	0	0	0	1	0	0	0	0	0	0	6
	Total	11	5	0	0	0	1	0	0	0	0	0	0	15

Row 1

Notes:

2019 MAP Statistics - Brazil.xlsx

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

						Table 2: Ot	her MAP Ca	ses						
						ı	number of po	st-2015 case	s closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	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 / 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 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
ow 1	Column 1 Treaty Partners (de minimis rule applies)	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9 1	Column 10	Column 11	Column 12 0	Column 13	Column 14 5

2019 MAP Statistics - Brazil.xlsx

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

		Table 1: Attribution	n / Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 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
v 1	Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.
	Total	20.68	1.15	n.a.	n.a.
No	otes:	•			

2019 MAP Statistics - Brazil.xlsx Page 7/9

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

Table 2: Other MAP Cases										
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)	27.68	1.15	15.42	8.38						
Total	27.68	1.15	15.42	8.38						
	Column 1 Treaty Partners (de minimis rule applies)	Treaty Partner "Start" to "End" Column 1 Column 2 Treaty Partners (de minimis rule applies) 27.68	Treaty Partner "Start" to "End" Column 1 Column 2 Treaty Partners (de minimis rule applies) Receipt of taxpayer's MAP request to "Start" Column 2 Column 3 1.15	Treaty Partner "Start" to "End" Column 1 Column 2 Column 3 Treaty Partners (de minimis rule applies) average time taken (in months) for post-2015 cases from: Receipt of taxpayer's MAP request to "Start" Column 3 Column 4 1.15 15.42						

Row 1

Notes:

2019 MAP Statistics - Brazil.xlsx Page 8/9

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-2015 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	25.35	1.15	n.a.	n.a.							
	Notes:											

2019 MAP Statistics - Brazil.xlsx Page 9/9

Brazil





■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory	
Transfer pricing cases	4	0	0	4	
Other cases	5	0	0	5	

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	5	6	0	11
Other cases	6	3	2	7

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as t	from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer p	oricing cases	n.a.	n.a.	n.a.	n.a.
Othe	r cases	11.67	0.82	n.a.	12.13

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Brazil.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 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.

MAP Statistics 2018 Brazil.xlsx Page 2/9

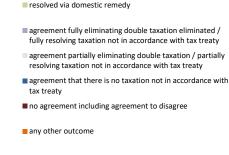
MAP Outcomes - TP cases

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



MAP Outcomes - other cases

n.a.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	partially	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	1	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
All cases	0	0	1	0	0	1	0	0	0	0	2

MAP Statistics 2018 Brazil.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	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	resolving	no taxation not in accordance	agreement	any otner outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 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	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	9	0	0	0	0	0	0	0	0	0	0	9	n.a.

Row 1 Row 2 Row 3

Notes:

One of the post-2015 MAP cases Brazil has with one of the treaty partners involved multiple reference periods, and one of those periods was being treated by the treaty partner as a separate pre-2016 case. In order for the statistics to match, both countries agreed to keep it as a separate pre-2016 case. Therefore, Brazil's pre-2016 attribution/allocation inventory increased by 1.

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

				Table	1: Attribution								
					n	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018		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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	_	no agreement including agreement to disagree		no. of post- 2015 cases remaining in MAP inventor on 31 December 201
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
Italy	2	4	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule appl	lies) 3	2	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
								0		0	0		11

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

					Table 2: 0	Other MAP	Cases						
		es in started	number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018		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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8		Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	6	3	0	0	1	0	0	1	0	0	0	0	7
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	3	0	0	1	0	0	1	0	0	0	0	7

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

			average time taken (in montl	hs) for post-2015 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		
2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.		
3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.		
	Total Average Time	n.a.	n.a.	n.a.	n.a.		
	Notes:						

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

		average time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "Enc								
Column 1	Column 2	Column 3	Column 4	Column 5								
Treaty Partners (de minimis rule applies)	11.67	0.82	n.a.	12.13								
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.								
Total Average Time	11.67	0.82	n.a.	12.13								
Notes:	11.67	0.82	n.a.	12.13								

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

			Table 3: All MAP Cases		
			average time taken (in months)	for post-2015 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	11.67	0.82	n.a.	12.13
	Notes:				

Brazil

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	3	0	0	3
Other cases	6	0	1	5

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	4	2	1	5
Other cases	0	6	0	6

Average time needed to close MAP cases (in months)

■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	35.52

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 of the initial letter requesting for a MAP; and
- (ii) end date: the date Brazil receives a letter from the other competent authority agreeing to close the case. Brazil may also consider the end date as being the date of its competent authority's letter suggesting the closure of the MAP case if it fails to receive any response regarding the subject in the course of several months.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.40	1.20	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

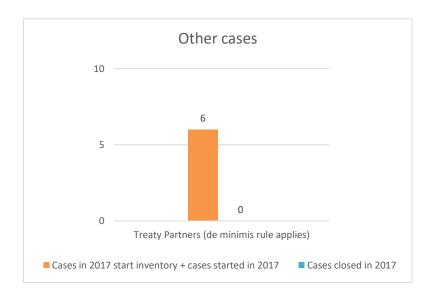
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

Brazil - 2017 MAP Statistics Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs

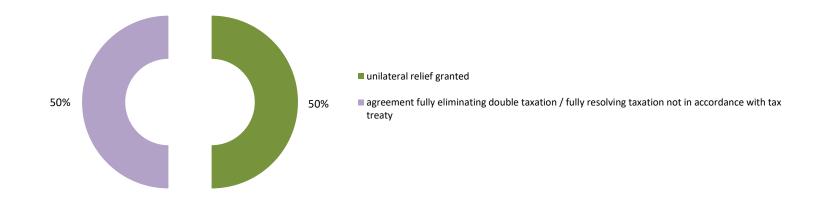




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

Brazil - 2017 MAP Statistics Page 2/9

MAP Outcomes



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 / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	1	0	0	0	0	2

Brazil - 2017 MAP Statistics Page 3/9

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

		l												
	category of	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied objection		withdrawn by taxpayer unilateral relief granted			fully eliminating	partially eliminating double taxation / partially resolving taxation not in		no agreement including agreement to disagree		no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2016 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
		3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 2	Others	6	0	0	0	0	0	1	0	0	0	0	5	35.52
Row 3	Total	9	0	0	0	0	0	1	0	0	0	0	8	35.52

Notes:

The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of the initial letter requesting for a MAP; and
- (ii) end date: the date Brazil receives a letter from the other competent authority agreeing to close the case. Brazil may also consider the end date as being the date of its competent authority's letter suggesting the closure of the MAP case if it fails to receive any response regarding the subject in the course of several months.

Brazil - 2017 MAP Statistics Page 4/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

					Table 1	: Attribution /				reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	y started	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2017
	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
v 2 T	reaty Partners (de minimis rule applies)	4	2	0	0	0	1	0	0	0	0	0	0	5
	reaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
v 3 T					0	0	4	0		0	0	0	^	-

Brazil - 2017 MAP Statistics Page 5/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

						Table 2: O	ther MAP Ca	ses							
					number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner MAP in on 1.	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	taxation / partially resolving taxation not	there is no	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
	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 2	Treaty Partners (de minimis rule applies)	0	6	0	0	0	0	0	0	0	0	0	0	6	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	0	6	0	0	0	0	0	0	0	0	0	0	6	
Ī	Notes:		,		,	,									

Brazil - 2017 MAP Statistics Page 6/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	average time taken (in months) for post-2015 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)	12.40	1.20						
Treaty Partners (Others)								
Total Average Time	12.40	1.20	n.a.	n.a.				

Brazil - 2017 MAP Statistics Page 7/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases								
	average time taken (in months) for post-2015 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)								
Treaty Partners (Others)								
Total Average Time	n.a.	n.a.	n.a.	n.a.				
Notes:	-	<u> </u>	<u>. </u>					

Brazil - 2017 MAP Statistics Page 8/9

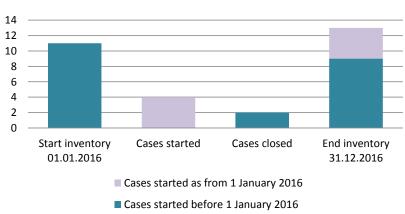
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 3: All MAP Cases								
	average time taken (in months) for post-2015 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					
Total Average Time	12.40	1.20	n.a.	n.a.					

Brazil - 2017 MAP Statistics Page 9/9

Brazil





Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory	
Transfer pricing cases	4	0	1	3	
Other cases	7	0	1	6	

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory	
Transfer pricing cases	0	4	0	4	
Other cases	0	0	0	0	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	34.16
Other cases	53.16

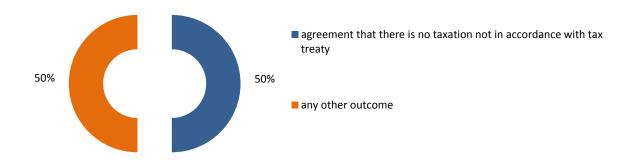
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date of the initial letter requesting for a MAP; and

(ii) end date: the date Brazil receives a letter from the other competent authority agreeing to close the case. Brazil may also consider the end date as being the date of its competent authority's letter suggesting the closure of the MAP case if it fails to receive any response regarding the subject in the course of several months.

Cases started as from 1 January 2016	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.	

2016 MAP Statistics Page 1/2

MAP Outcomes



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 / 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	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	1	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	1	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	1	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	1	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	1	0	1	2

2016 MAP Statistics Page 2/2