

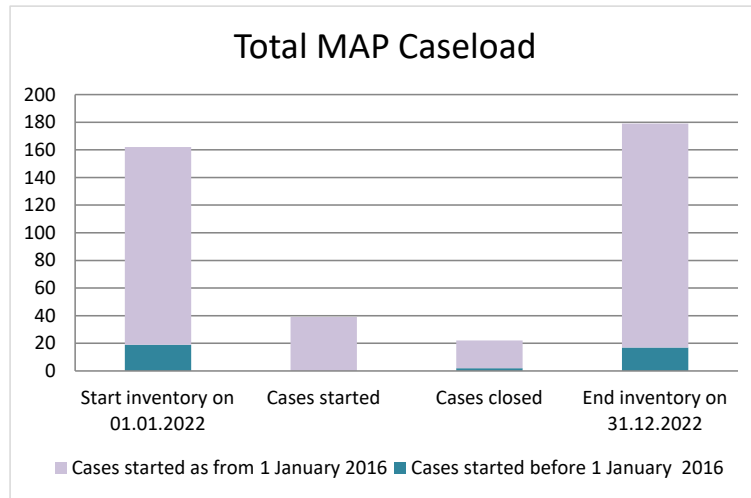
Mutual Agreement Procedure Statistics per jurisdiction

China (People's Republic of)

2013-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2022 (post-MAP Statistics Reporting
Framework)



China (People's Republic of)



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	1	3
Other cases	15	0	1	14

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	60	16	11	65
Other cases	83	23	9	97

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	102.41
Other cases	160.96

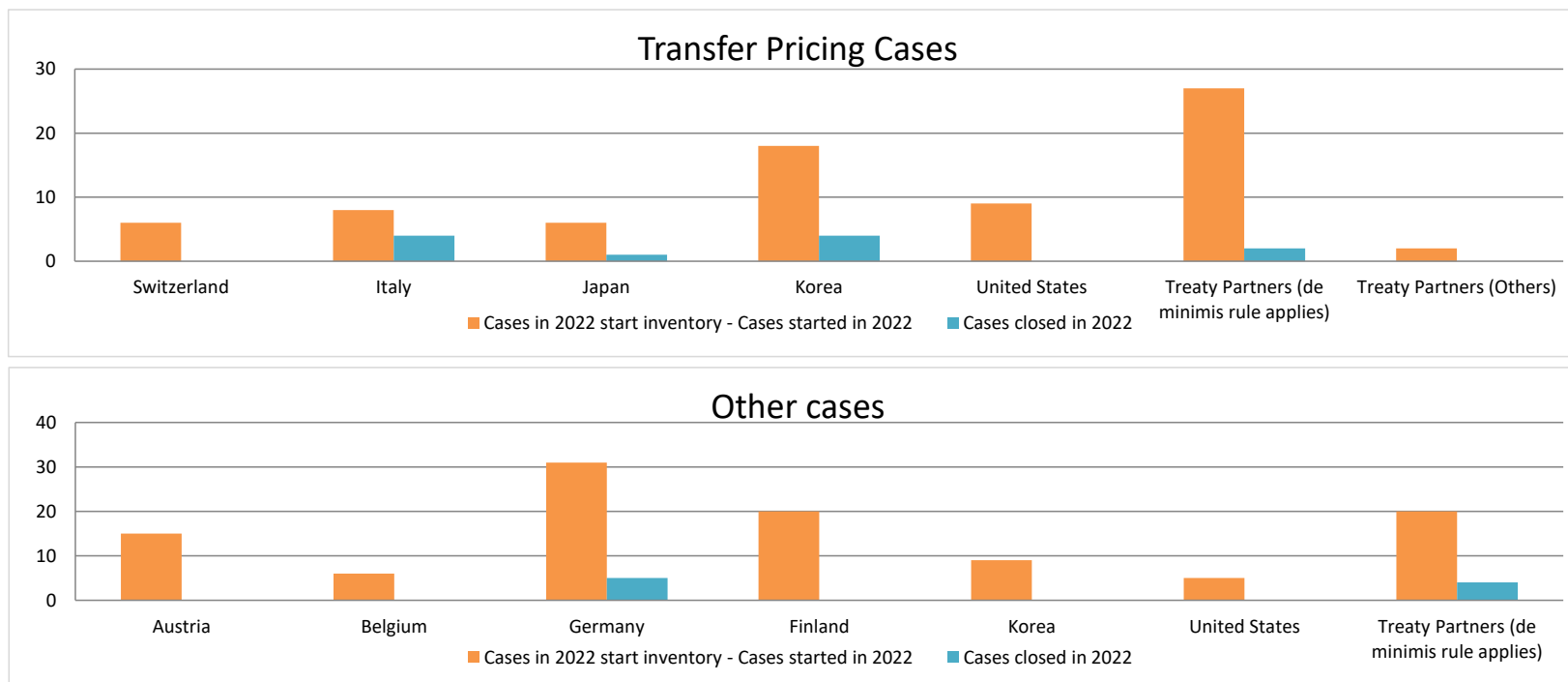
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	33.44	1.77	10.35	10.90
Other cases	28.84	1.81	17.45	24.94

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>

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

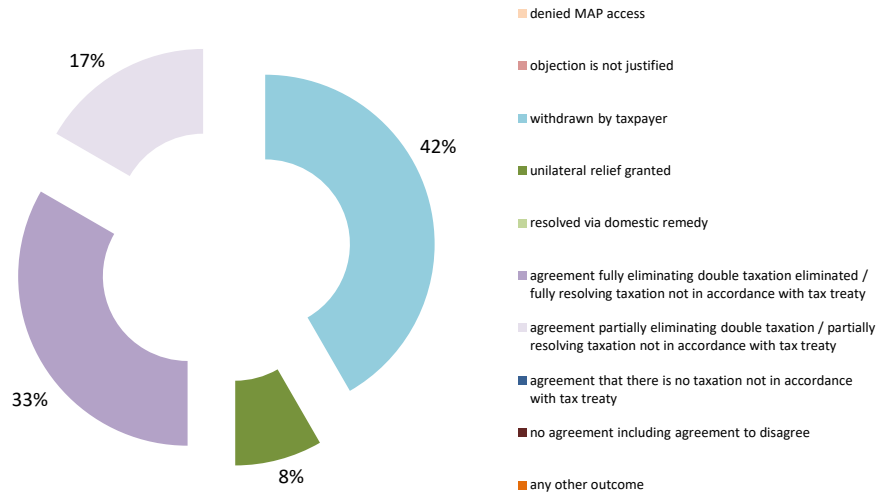
Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



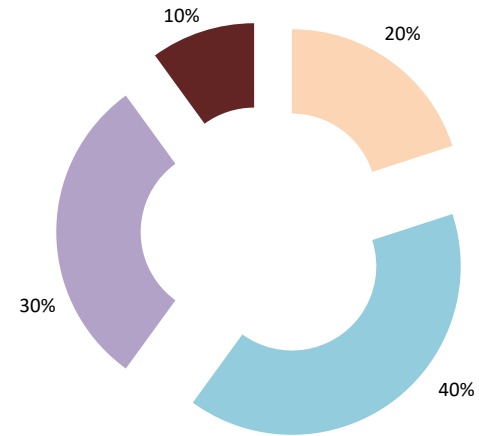
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 Outcomes - TP cases



MAP Outcomes - other cases



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	5	1	0	4	2	0	0	0	12
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	5	1	0	3	2	0	0	0	11
Other cases (all)	2	0	4	0	0	3	0	0	1	0	10
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	2	0	4	0	0	3	0	0	0	0	9
All cases	2	0	9	1	0	7	2	0	1	0	22

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases 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	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		
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	4	0	0	0	0	0	1	0	0	0	0	3	102.41
Row 2 Others	15	0	0	0	0	0	0	0	0	1	0	14	160.96
Row 3 Total	19	0	0	0	0	0	1	0	0	1	0	17	131.69
Notes:													
Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	
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	Switzerland	6	0	0	0	0	0	0	0	0	0	0	6
	Italy	5	3	0	0	4	0	0	0	0	0	0	4
	Japan	5	1	0	0	0	0	0	1	0	0	0	5
	Korea	11	7	0	0	1	0	2	1	0	0	0	14
	United States	7	2	0	0	0	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	24	3	0	0	0	1	1	0	0	0	0	25
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	60	16	0	0	5	1	0	3	2	0	0	65
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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
Austria	10	5	0	0	0	0	0	0	0	0	0	0	15
Belgium	6	0	0	0	0	0	0	0	0	0	0	0	6
Germany	15	16	2	0	1	0	0	2	0	0	0	0	26
Finland	18	2	0	0	0	0	0	0	0	0	0	0	20
Korea	9	0	0	0	0	0	0	0	0	0	0	0	9
United States	5	0	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	20	0	0	0	3	0	0	1	0	0	0	0	16
Total	83	23	2	0	4	0	0	3	0	0	0	0	97
Notes:													

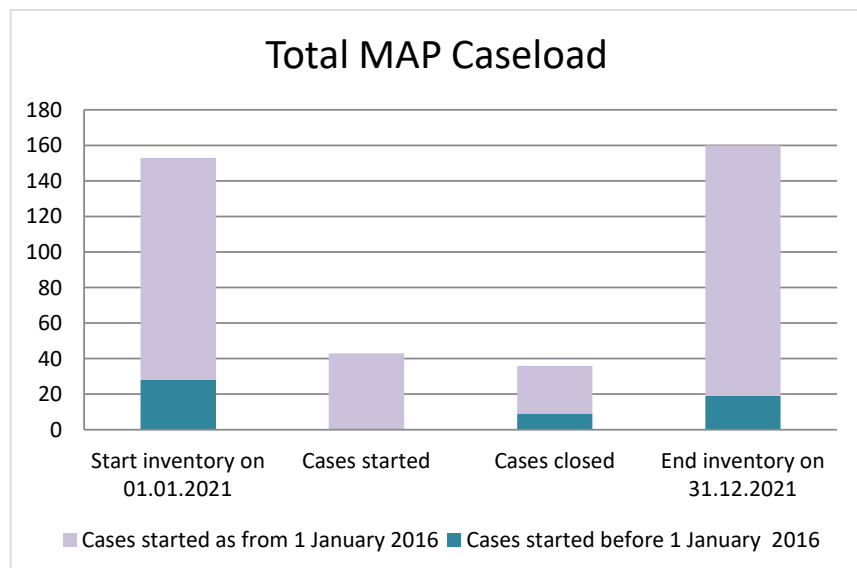
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Italy	25.27	1.15	n.a.	n.a.
	Japan	62.63	1.15	29.92	32.71
	Korea	38.52	1.13	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	25.05	4.59	0.56	0.00
	Total	33.44	1.77	10.35	10.90
Notes:					

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Germany	34.07	2.33	30.20	18.44
Treaty Partners (de minimis rule applies)	22.30	1.15	4.70	31.45
Total	28.84	1.81	17.45	24.94
Notes:				

Row 1
Row 2

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	31.37	1.79	14.41	18.93
Notes:					

China (People's Republic of)



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	10	0	6	4
Other cases	18	0	3	15

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	56	19	17	58
Other cases	69	24	10	83

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	76.84
Other cases	79.23

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

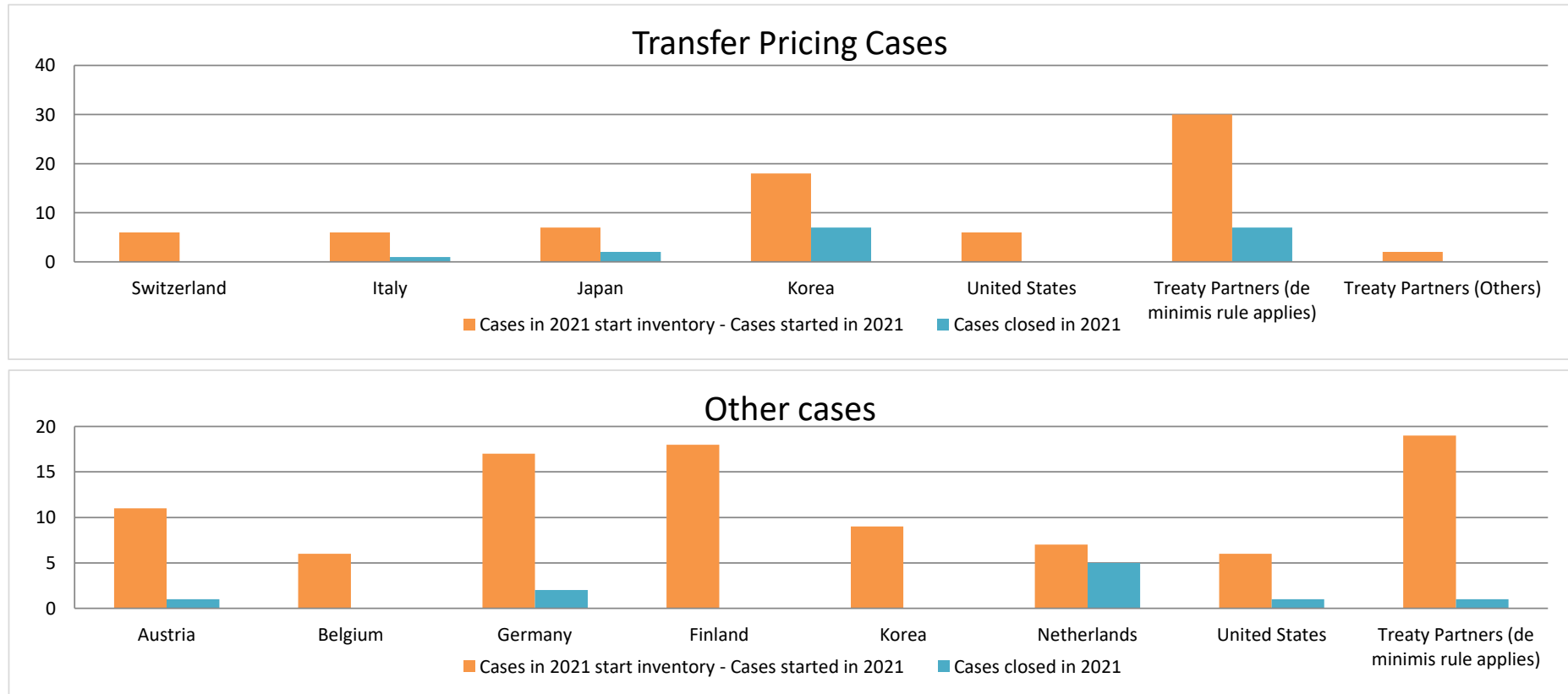
- (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
- (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted"

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	37.89	1.83	29.71	15.40
Other cases	41.93	1.06	11.29	36.86

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>

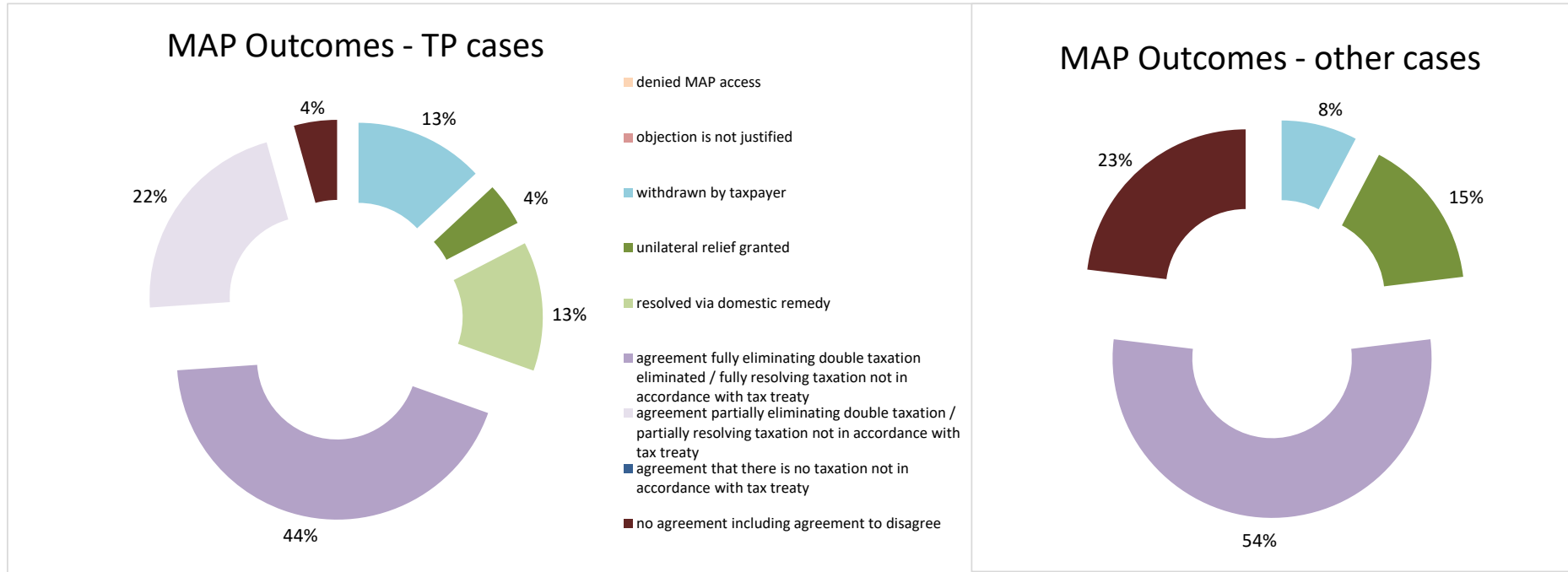
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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.



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	3	1	3	10	5	0	1	0	23
Cases started before 1 January 2016	0	0	0	0	1	5	0	0	0	0	6
Cases started as from 1 January 2016	0	0	3	1	2	5	5	0	1	0	17
Other cases (all)	0	0	1	2	0	7	0	0	3	0	13
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
Cases started as from 1 January 2016	0	0	1	2	0	5	0	0	2	0	10
All cases	0	0	4	3	3	17	5	0	4	0	36

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by 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
		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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
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	10	0	0	0	0	1	5	0	0	0	0	4	76.84
Row 2 Others	18	0	0	0	0	0	2	0	0	1	0	15	79.23
Row 3 Total	28	0	0	0	0	1	7	0	0	1	0	19	77.64
<p><u>Notes:</u></p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 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	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	
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
Switzerland	2	4	0	0	0	0	0	0	0	0	0	0	6
Italy	6	0	0	0	1	0	0	0	0	0	0	0	5
Japan	6	1	0	0	0	0	0	1	1	0	0	0	5
Korea	12	6	0	0	0	0	0	3	4	0	0	0	11
United States	5	1	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	23	7	0	0	2	1	2	1	0	0	1	0	23
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	56	19	0	0	3	1	2	5	5	0	1	0	58
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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 Austria	11	0	0	0	0	0	0	0	0	0	1	0	10
Belgium	4	2	0	0	0	0	0	0	0	0	0	0	6
Germany	10	7	0	0	1	1	0	0	0	0	0	0	15
Finland	15	3	0	0	0	0	0	0	0	0	0	0	18
Korea	8	1	0	0	0	0	0	0	0	0	0	0	9
Netherlands	7	0	0	0	0	1	0	4	0	0	0	0	2
United States	2	4	0	0	0	0	0	1	0	0	0	0	5
Row 2 Treaty Partners (de minimis rule applies)	12	7	0	0	0	0	0	0	0	0	1	0	18
Total	69	24	0	0	1	2	0	5	0	0	2	0	83
Notes:													

Annex B

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					
Treaty Partner	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	Column 5	
Row 1	Italy	44.13	1.15	n.a	n.a
	Japan	38.83	1.15	36.97	1.86
	Korea	31.87	2.74	n.a	n.a
Row 2	Treaty Partners (de minimis rule applies)	42.75	1.21	22.46	28.93
	Total	37.89	1.83	29.71	15.40
Notes:					

Annex B

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

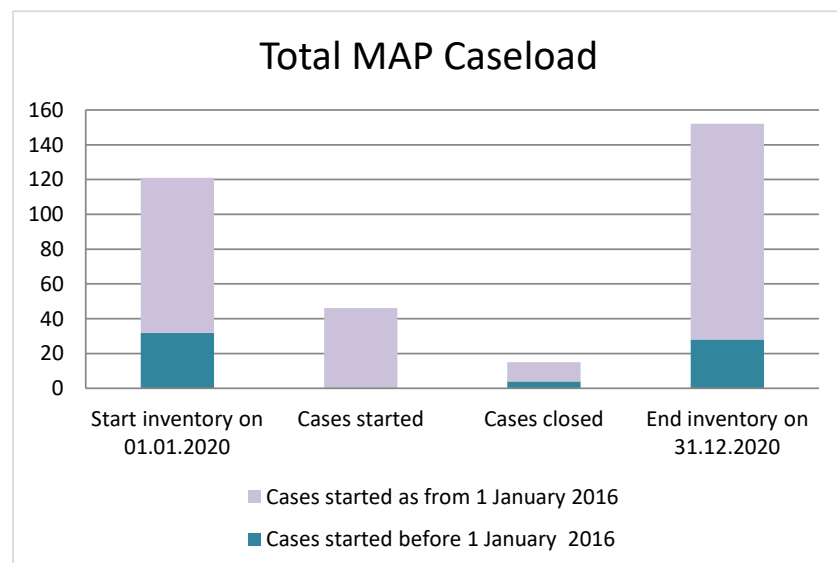
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	55.00	1.00	2.00	54.00
	Germany	28.64	0.87	n.a.	n.a.
	Netherlands	47.90	1.15	18.05	37.51
	United States	18.08	0.99	0.30	17.79
Row 2	Treaty Partners (de minimis rule applies)	49.40	1.15	n.a.	n.a.
	Total	41.93	1.06	11.29	36.86
Notes:					

Annex B

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	
Row 1	Total Average Time	39.38	1.54	19.48	27.32
<u>Notes:</u>					

China (People's Republic of)



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	12	0	2	10
Other cases	20	0	2	18

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	40	18	3	55
Other cases	49	28	8	69

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	70.74
Other cases	90.00

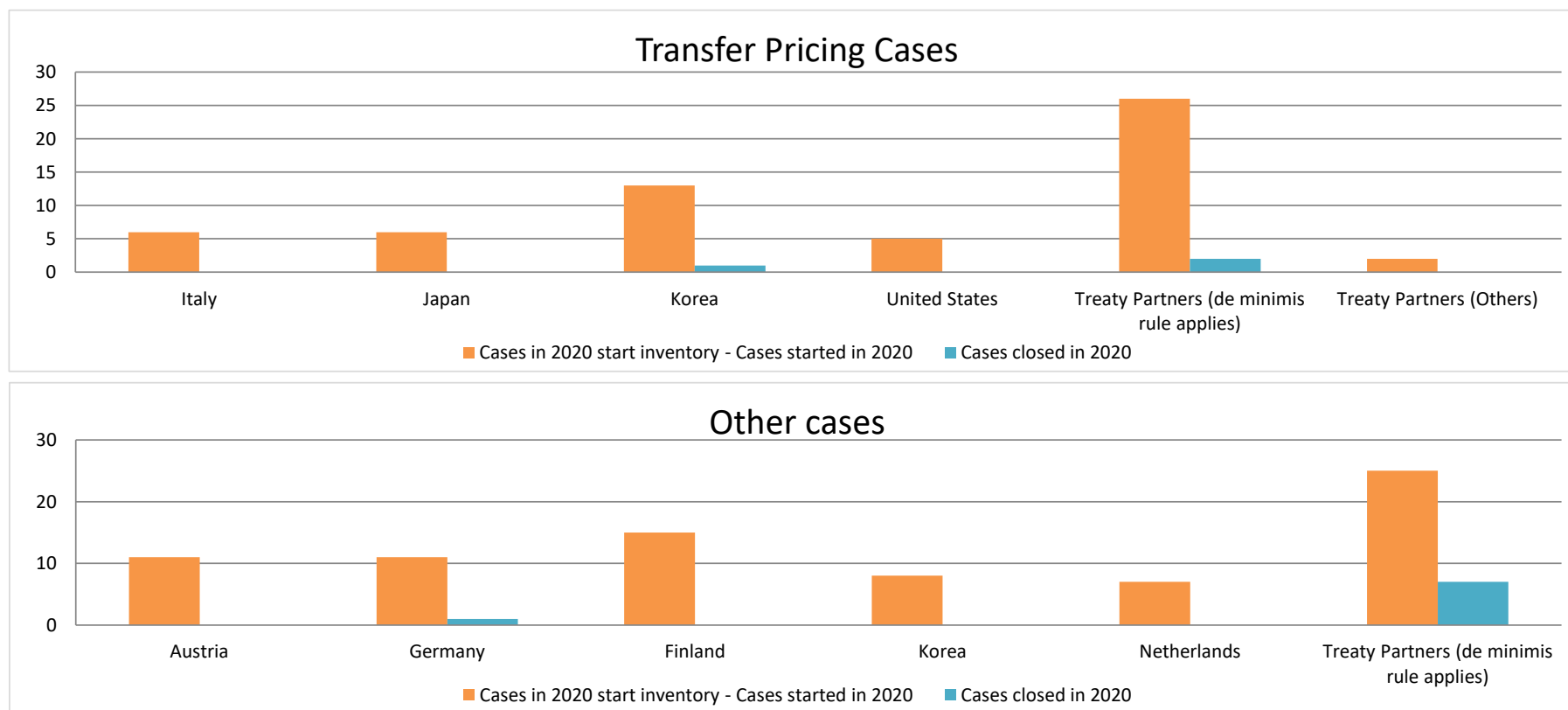
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
 (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	30.72	4.30	n.a.	n.a.
Other cases	21.93	1.36	1.12	40.73

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>

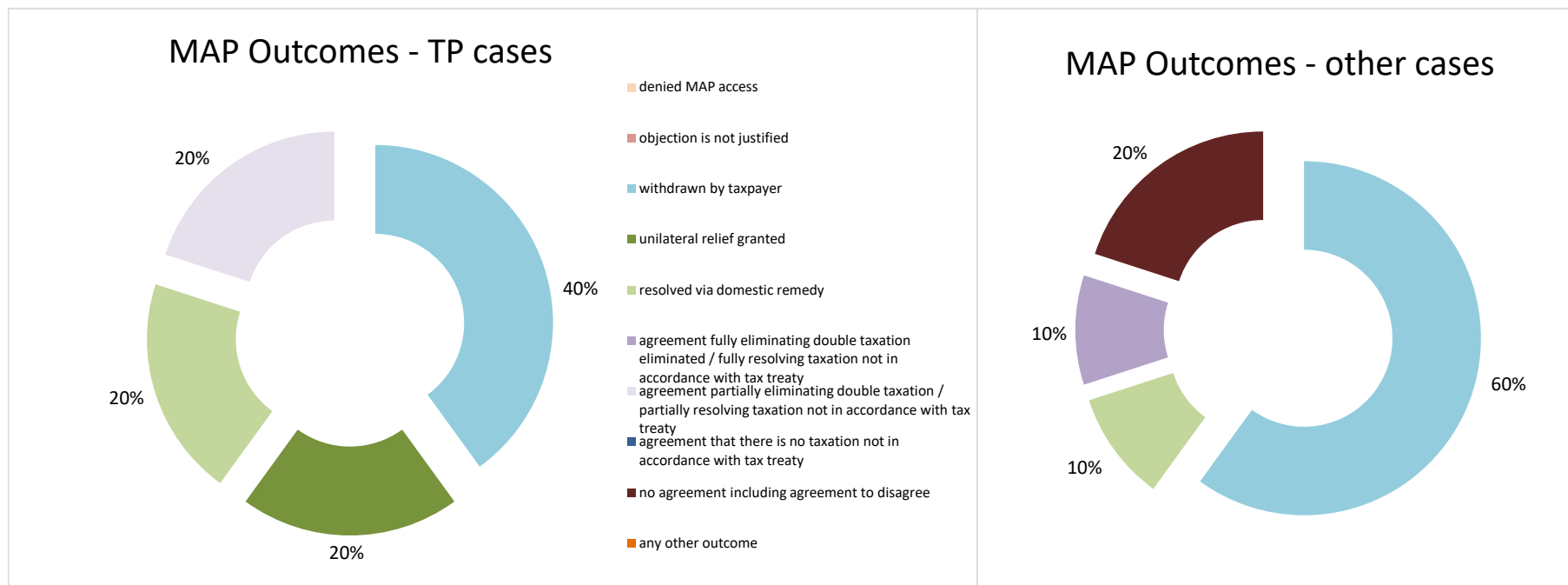
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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.



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	2	1	1	0	1	0	0	0	5
Cases started before 1 January 2016	0	0	1	0	0	0	1	0	0	0	2
Cases started as from 1 January 2016	0	0	1	1	1	0	0	0	0	0	3
Other cases (all)	0	0	6	0	1	1	0	0	2	0	10
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	0	6	0	1	1	0	0	0	0	8
All cases	0	0	8	1	2	1	1	0	2	0	15

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	number of pre-2016 cases closed during the reporting period by outcome:										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
		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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
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	12	0	0	1	0	0	0	1	0	0	0	10	70.74
Row 2 Others	20	0	0	0	0	0	0	0	0	2	0	18	90.00
Row 3 Total	32	0	0	1	0	0	0	1	0	2	0	28	80.37
<p><u>Notes:</u></p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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	
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	Italy	4	2	0	0	0	0	0	0	0	0	0	6
	Japan	3	3	0	0	0	0	0	0	0	0	0	6
	Korea	9	4	0	0	1	0	0	0	0	0	0	12
	United States	3	2	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	21	5	0	0	0	1	1	0	0	0	0	24
Row 3	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	2
	Total	40	18	0	0	1	1	1	0	0	0	0	55
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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	Austria	7	4	0	0	0	0	0	0	0	0	0	11
	Germany	7	4	0	0	1	0	0	0	0	0	0	10
	Finland	0	15	0	0	0	0	0	0	0	0	0	15
	Korea	5	3	0	0	0	0	0	0	0	0	0	8
	Netherlands	7	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	23	2	0	0	5	0	1	1	0	0	0	18
	Total	49	28	0	0	6	0	1	1	0	0	0	69
Notes:													

Annex B

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				
Treaty Partner	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	Column 5
Row 1 Korea	38.47	10.59	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	26.85	1.15	n.a.	n.a.
Total	30.72	4.30	n.a.	n.a.
Notes:				

Annex B

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

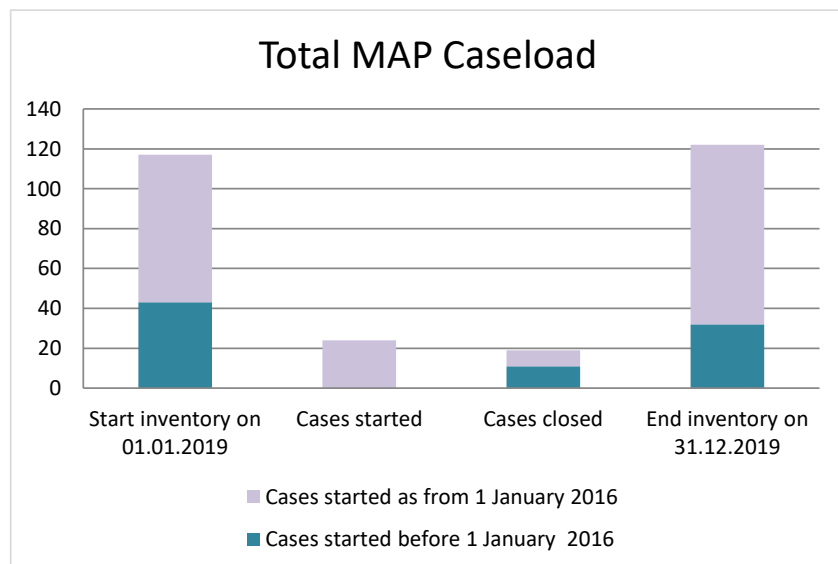
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	38.53	1.02	n.a.	n.a.
Treaty Partners (de minimis rule applies)	19.56	1.40	1.12	40.73
Total	21.93	1.36	1.12	40.73
Notes:				

Annex B

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	24.33	2.16	1.12	40.73
<u>Notes:</u>					

China (People's Republic of)



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	21	0	9	12
Other cases	22	0	2	20

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	38	10	6	42
Other cases	36	14	2	48

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	59.78
Other cases	78.06

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: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and

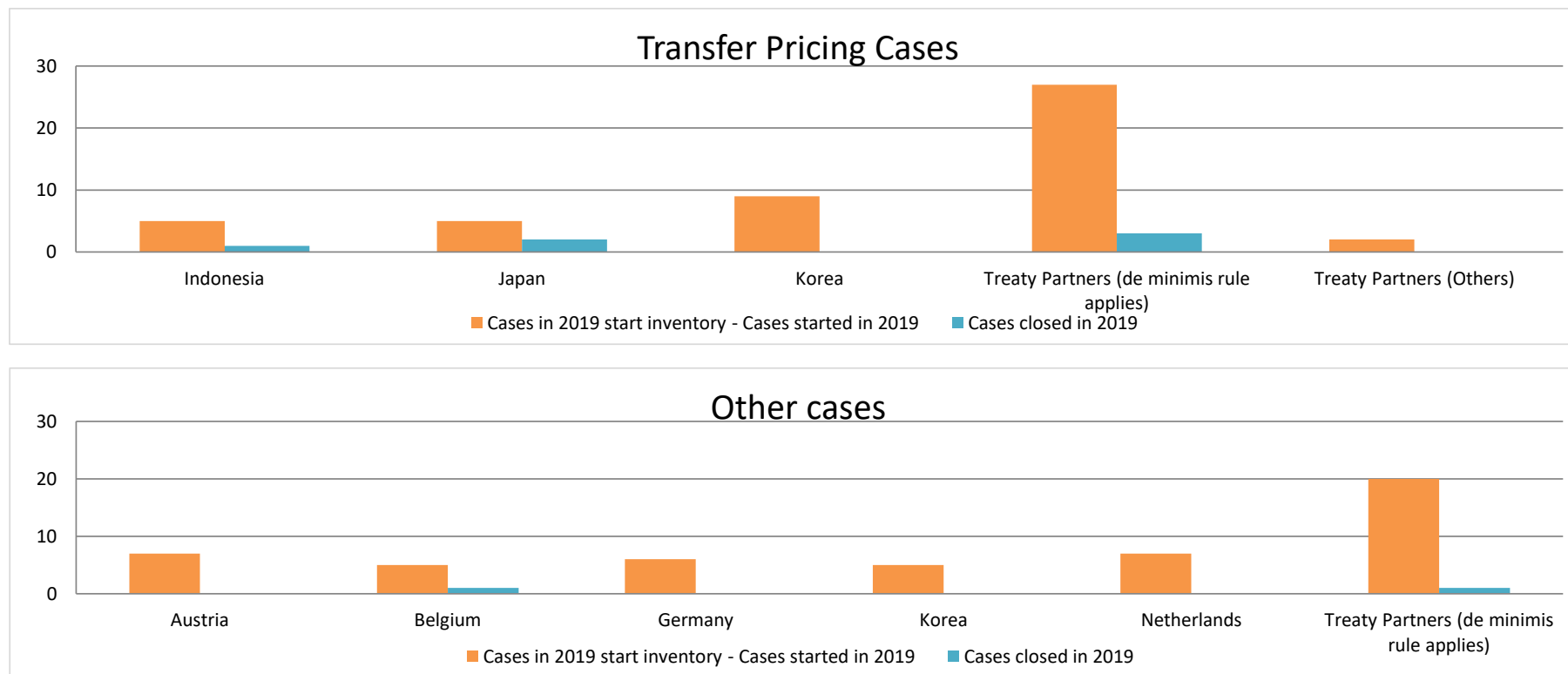
(ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.78	2.13	20.89	6.95
Other cases	16.54	0.87	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>

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

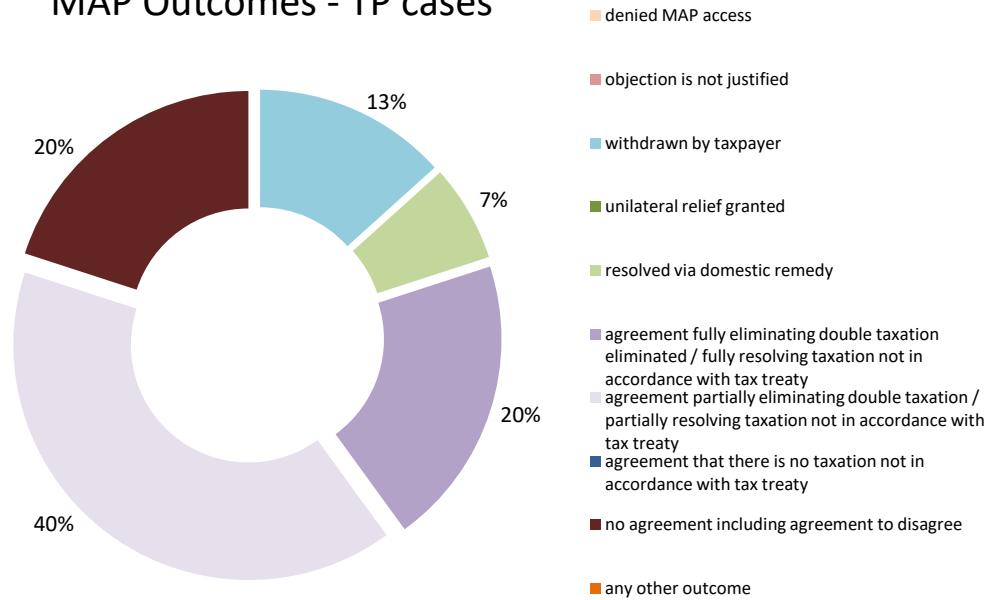
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



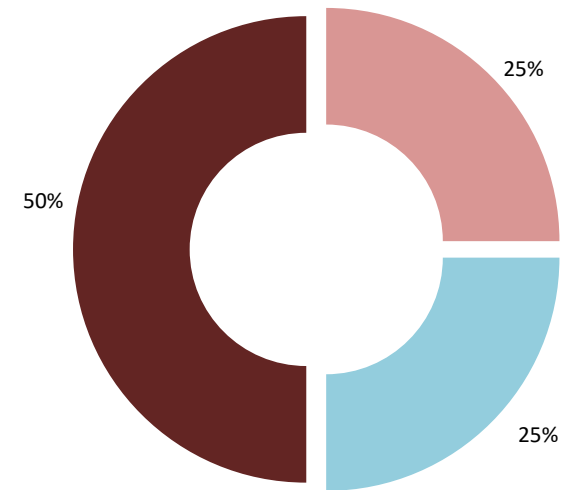
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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	2	0	1	3	6	0	3	0	15
Cases started before 1 January 2016	0	0	1	0	0	2	4	0	2	0	9
Cases started as from 1 January 2016	0	0	1	0	1	1	2	0	1	0	6
Other cases (all)	0	1	1	0	0	0	0	0	2	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	1	1	0	0	0	0	0	0	0	2
All cases	0	1	3	0	1	3	6	0	5	0	19

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by 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
		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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
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	21	0	0	1	0	0	2	4	0	2	0	12	59.78
Row 2 Others	22	0	0	0	0	0	0	0	0	2	0	20	78.06
Row 3 Total	43	0	0	1	0	0	2	4	0	4	0	32	63.10
<p><u>Notes:</u></p> <p>1) Last year, STA submitted the final version of MAP statistics of 2018 reporting year to OECD Secretariat via email and modified the pre-2016 case inventory on 1 January 2018 thus the inventory on 31 December 2018 was:</p> <p>(i) for Attribution/Allocation cases updated to 21;</p> <p>(ii) for Other cases updated to 22.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and</p> <p>(ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			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	
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	Indonesia	5	0	0	0	0	0	1	0	0	0	0	4
	Japan	4	1	0	0	0	0	0	2	0	0	0	3
	Korea	7	2	0	0	0	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	20	7	0	0	1	0	0	1	0	0	1	24
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	38	10	0	0	1	0	1	1	2	0	1	42
Notes:													

Annex B

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	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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 Austria	6	1	0	0	0	0	0	0	0	0	0	0	7
Belgium	4	1	0	0	1	0	0	0	0	0	0	0	4
Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
Netherlands	7	0	0	0	0	0	0	0	0	0	0	0	7
Row 2 Treaty Partners (de minimis rule applies)	10	10	0	1	0	0	0	0	0	0	0	0	19
Total	36	14	0	1	1	0	0	0	0	0	0	0	48
Notes:													

Annex B

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					
Treaty Partner	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	Column 5	
Row 1 Indonesia	42.97	0.46	n.a.	n.a.	
Japan	33.63	1.15	23.24	10.39	
Row 2 Treaty Partners (de minimis rule applies)	20.81	3.34	18.54	3.50	
Total	28.78	2.13	20.89	6.95	
<u>Notes:</u>					

Annex B

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	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	Column 5
Row 1 Belgium	1.51	0.59	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	31.56	1.15	n.a.	n.a.
Total	16.54	0.87	n.a.	n.a.
Notes:				

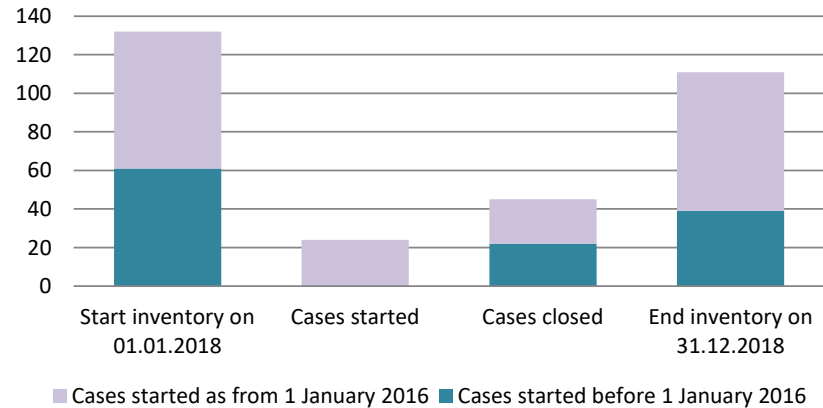
Annex B

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	25.72	1.81	20.89	6.95
<u>Notes:</u>					

China (People's Republic of)

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	41	0	19	22
Other cases	20	0	3	17

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	44	13	20	37
Other cases	27	11	3	35

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	46.89
Other cases	56.00

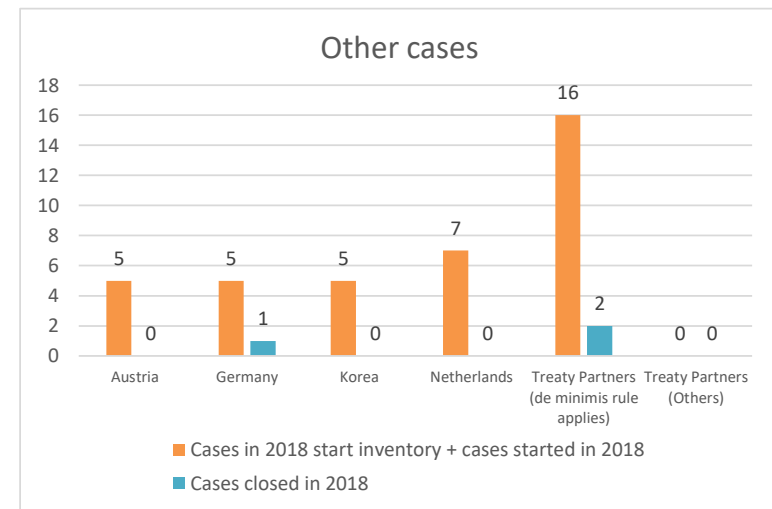
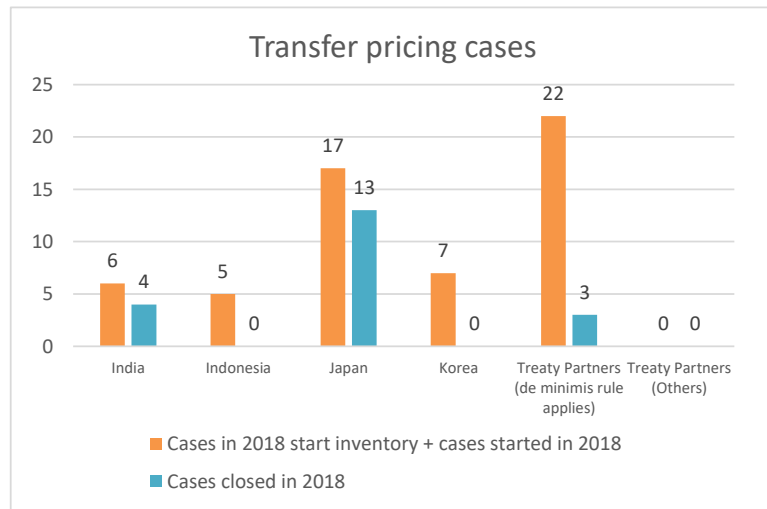
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
 (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.76	1.11	n.a.	n.a.
Other cases	6.92	1.18	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>

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

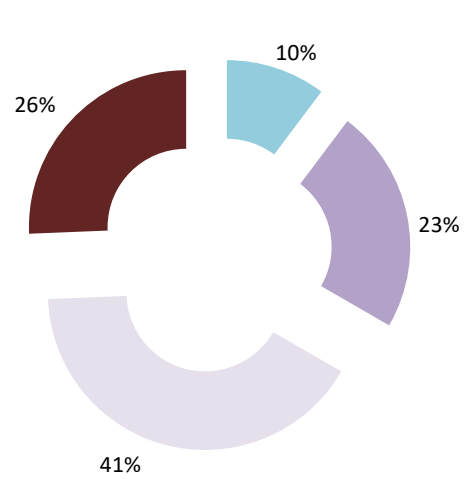
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



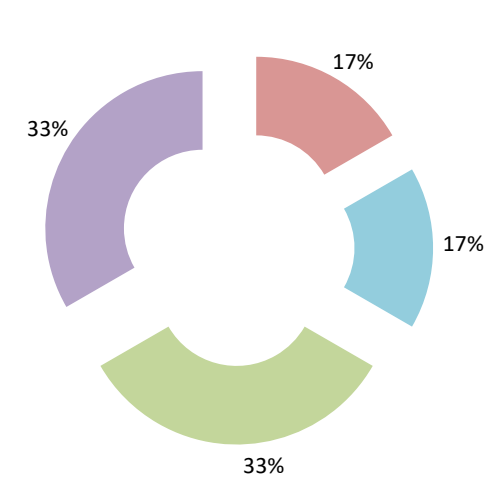
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 Outcomes - TP cases



MAP Outcomes - other 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
- 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

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	4	0	0	9	16	0	10	0	39
Cases started before 1 January 2016	0	0	4	0	0	5	2	0	8	0	19
Cases started as from 1 January 2016	0	0	0	0	0	4	14	0	2	0	20
Other cases (all)	0	1	1	0	2	2	0	0	0	0	6
Cases started before 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Cases started as from 1 January 2016	0	1	0	0	2	0	0	0	0	0	3
All cases	0	1	5	0	2	11	16	0	10	0	45

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by 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	
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	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	41	0	0	4	0	0	5	2	0	8	0	22	46.89
Row 2	Others	20	0	0	1	0	0	2	0	0	0	0	17	56
Row 3	Total	61	0	0	5	0	0	7	2	0	8	0	39	48.13
<p>Notes:</p> <p>1) China adjusted the number of other pre-2016 cases from 21 to 20 after checking up with its inventory.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and</p> <p>(ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 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 outcome	
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	India	6	0	0	0	0	0	4	0	0	0	0	2
	Indonesia	3	2	0	0	0	0	0	0	0	0	0	5
	Japan	16	1	0	0	0	0	0	13	0	0	0	4
	Korea	5	2	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	14	8	0	0	0	0	0	1	0	2	0	19
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	44	13	0	0	0	0	4	14	0	2	0	37
Notes													
1) There were two typos with the MAP inventory on 31 December 2017 with two of the treaty partners falling under the de minimis rule, so China adjusted the inventory on 1 January 2018.													
2) Both China and one of the treaty partners falling under the de minimis rule made a mistake of double counting for the 2017 MAP inventory, so China adjusted the inventory on 1 January 2018.													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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 outcome	
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	Austria	4	1	0	0	0	0	0	0	0	0	0	5
	Germany	2	3	0	0	0	0	1	0	0	0	0	4
	Korea	3	2	0	0	0	0	0	0	0	0	0	5
	Netherlands	4	3	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	14	2	0	1	0	0	1	0	0	0	0	14
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	27	11	0	1	0	0	2	0	0	0	0	35
Notes:													
1) A case with one of the treaty partners falling under the de minimis rule that had been mistakenly recorded as a 2017 case is actually found out later that initiated in 2018.													
2) The case with one of the treaty partners falling under the de minimis rule was omitted during the 2017 statistics reporting.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	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	Column 5	
Row 1	India	14	1.25	n.a.	n.a.
	Japan	19.27	1.05	3.68	19.84
Row 2	Treaty Partners (de minimis rule applies)	16.20	1.18	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	17.76	1.11	n.a.	n.a.
Notes:					

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Germany	1.08	1.15	n.a.	n.a.
Treaty Partners (<i>de minimis</i> rule applies)	9.85	1.20	n.a.	n.a.
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	6.92	1.18	n.a.	n.a.
<u>Notes:</u>				

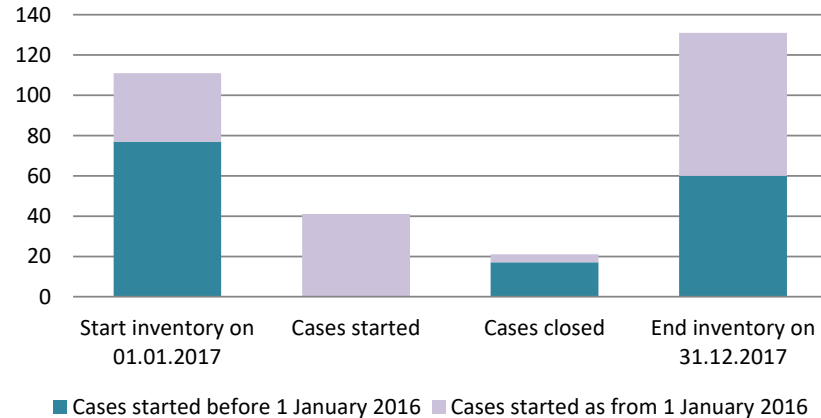
Annex B

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	16.34	1.12	n.a.	n.a.
<u>Notes:</u>					

China (People's Republic of)

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	53	0	14	39
Other cases	24	0	3	21

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	22	25	2	45
Other cases	12	16	2	26

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	31.86
Other cases	40.70

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

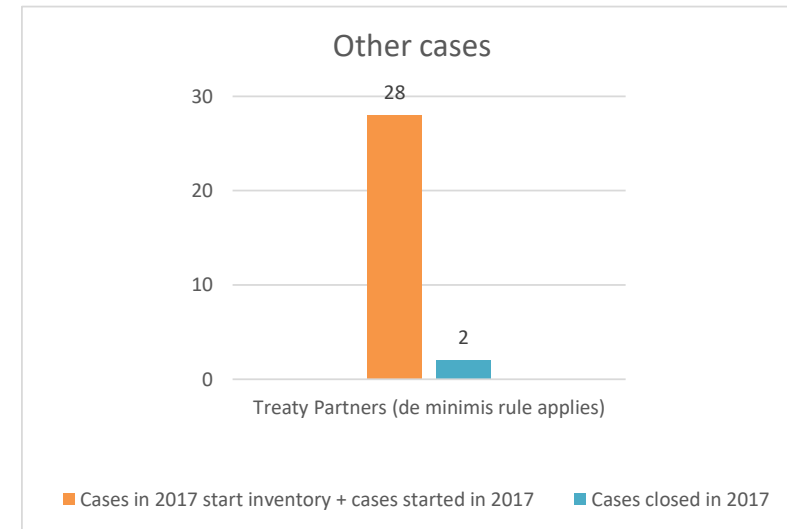
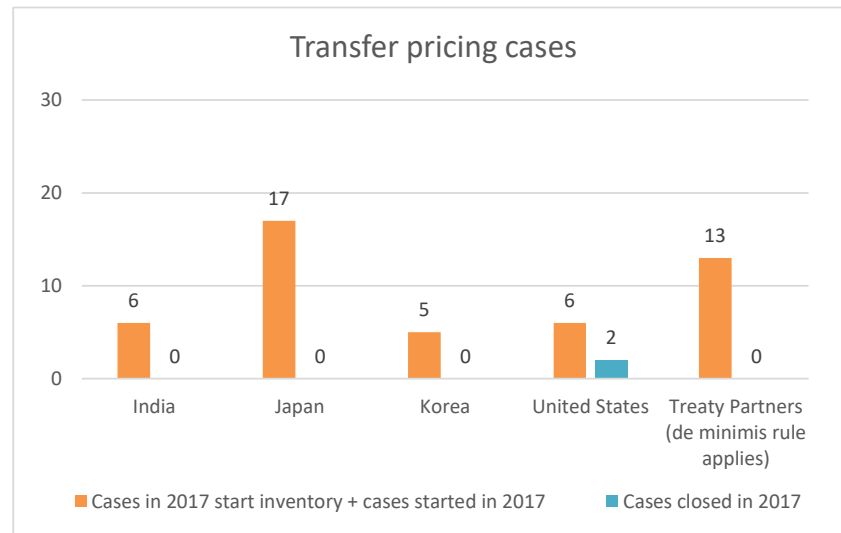
- (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
- (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.51	1.15	n.a.	n.a.
Other cases	5.50	1.00	1.00	4.50

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>

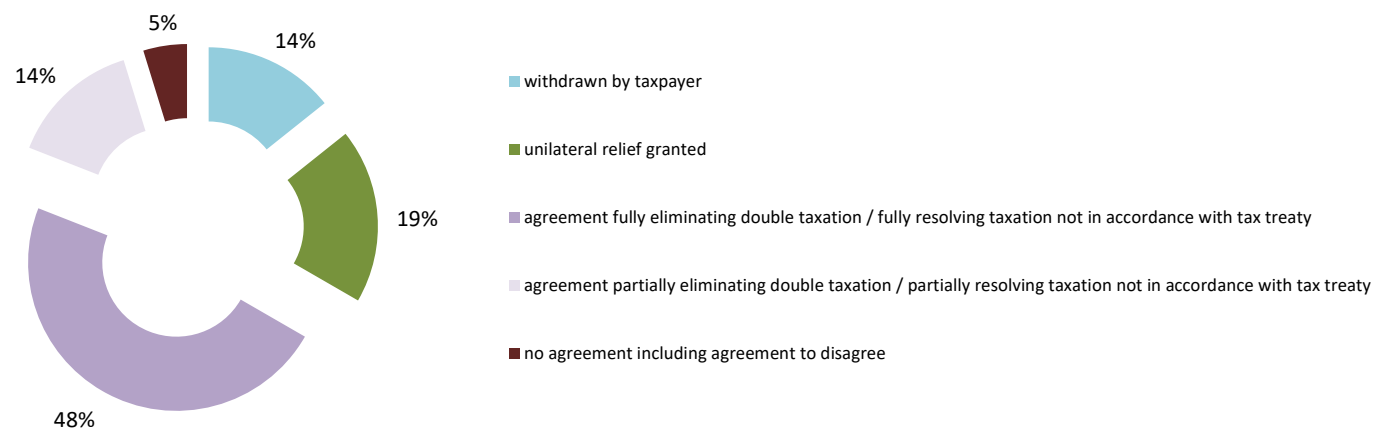
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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	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	1	4	0	7	3	0	1	0	16
Cases started before 1 January 2016	0	0	1	2	0	7	3	0	1	0	14
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
Other cases (all)	0	0	2	0	0	3	0	0	0	0	5
Cases started before 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
All cases	0	0	3	4	0	10	3	0	1	0	21

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:									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	
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	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	53	0	0	1	2	0	7	3	0	1	0	39	31.86
Row 2	Others	24	0	0	1	0	0	2	0	0	0	0	21	40.70
Row 3	Total	77	0	0	2	2	0	9	3	0	1	0	60	33.42
<p>Notes: The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	
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	India	1	5	0	0	0	0	0	0	0	0	0	6
	Japan	12	5	0	0	0	0	0	0	0	0	0	17
	Korea	2	3	0	0	0	0	0	0	0	0	0	5
	United States	3	3	0	0	0	2	0	0	0	0	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4	9	0	0	0	0	0	0	0	0	0	13
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	22	25	0	0	0	2	0	0	0	0	0	45
<p><u>Notes</u></p> <p>Note for one treaty partner falling under the <i>de minimis</i> rule: China didn't receive the notification until June 14 2018.</p>													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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 (<i>de minimis</i> rule applies)	12	16	0	0	1	0	0	1	0	0	0	26
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	12	16	0	0	1	0	0	1	0	0	0	26
Notes:													
1. Note for one treaty partner falling under the de minimis rule: The taxpayer submitted the MAP request to the treaty partner on 22 Dec 2016 and the treaty partner said they notified China on 1 Jun 2017 but China didn't receive the notification letter until 23 May 2018.													
2. Note for for one treaty partner falling under the de minimis rule: The taxpayer submitted the MAP request to the treaty partner on 8 Mar 2017 but notified China about the case on 22 May 2018.													
3. Note for for one treaty partner falling under the de minimis rule: On June 8 2018, China received the notification from the treaty partner dated May 14 2018, saying that they had sent China a notification on Mar 20 2017, but China have never received the letter. China will record the case as a MAP case anyway.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	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	Column 5
Row 1 United States	3.51	1.15		
Row 2 Treaty Partners (de minimis rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	3.51	1.15	n.a.	n.a.
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	5.50	1.00	1.00	4.50
Row 3 Treaty Partners (Others)				
Total Average Time	5.50	1.00	1.00	4.50
Notes:				

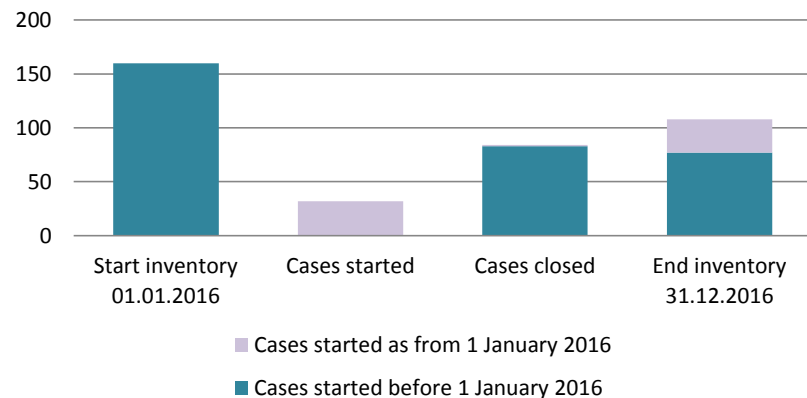
Annex B

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	
Row 1	Total Average Time	4.51	1.08	1.00	4.50
<u>Notes:</u>					

China (People's Republic of)

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	113	0	60	53
Other cases	47	0	23	24

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	21	0	21
Other cases	0	11	1	10

Average time needed to close MAP cases

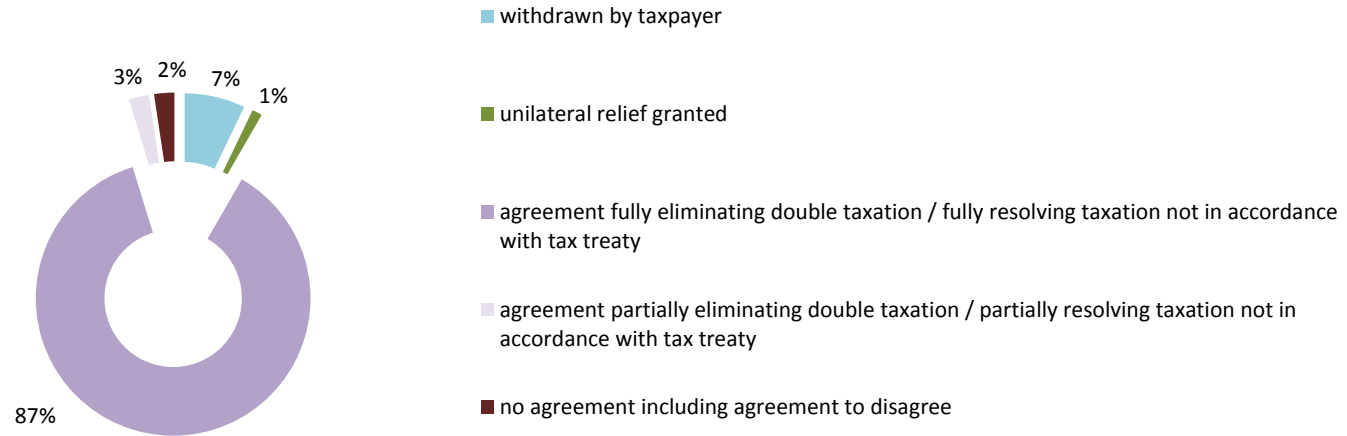
Cases started before 1 January 2016	Average time
Transfer pricing cases	26.14
Other cases	16.00

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: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
 (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

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	3.00	-	0.50	2.50

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 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	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	3	1	0	53	2	0	1	0	60
Cases started before 1 January 2016	0	0	3	1	0	53	2	0	1	0	60
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	3	0	0	20	0	0	1	0	24
Cases started before 1 January 2016	0	0	3	0	0	19	0	0	1	0	23
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
All cases	0	0	6	1	0	73	2	0	2	0	84

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*³⁰) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

³⁰ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **China/Chine**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	0	0			0	0	0	0			--	--
2010	2	0			0	0	2	0			--	--
2011	7	0			2	0	5	0			44	--
2012	12	0			0	0	12	0			--	--
2013	14	10			0	0	14	10			--	--
2014	28	6			1	1	27	5			11	8
2015			19	6	0	1	19	5			--	1
Total		16	19	6	3	2	79	20	0	0	33	4.5

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **China/Chine**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	0	0			0	0	0	0	0	0	--	--
2009	0	0			0	0	0	0	0	0	--	--
2010	3	0			1	0	2	0	0	0	50	--
2011	6	1			2	1	4	0	0	0	30	40
2012	8	1			1	1	7	0	0	0	26	24
2013	16	7			3	2	11	5	2	0	10.2	15
2014			20	9	1	0	23	3	0	0	4	--
Total	33	9	20	9	8	4	47	8	2	0	19.1	23.5

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **China/Chine**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	0	0			0	0	0	0	0	0	--	--
2008	1	0			1	0	0	0	0	0	57	--
2009	2	0			2	0	0	0	0	0	50	--
2010	3	2			0	2	3	0	0	0	--	36.5
2011	12	1			2	0	8	1	2	0	23.25	--
2012	9	2			1	1	8	1	0	0	9	20
2013			16	7	1	0	15	7	0	0	8	--
Total	27	5	16	7	7	3	34	9	2	0	29.7	31