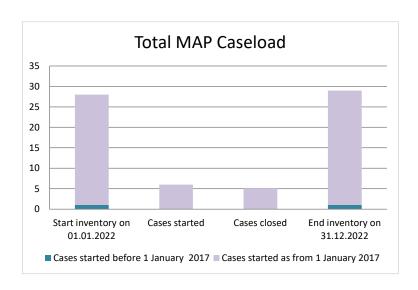
Mutual Agreement Procedure Statistics per jurisdiction

Malaysia

2017-2022 (post-MAP Statistics Reporting Framework)



Malaysia



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

Cases started as from 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	12	3	5	10
Other cases	15	3	0	18

Average time needed to close MAP cases

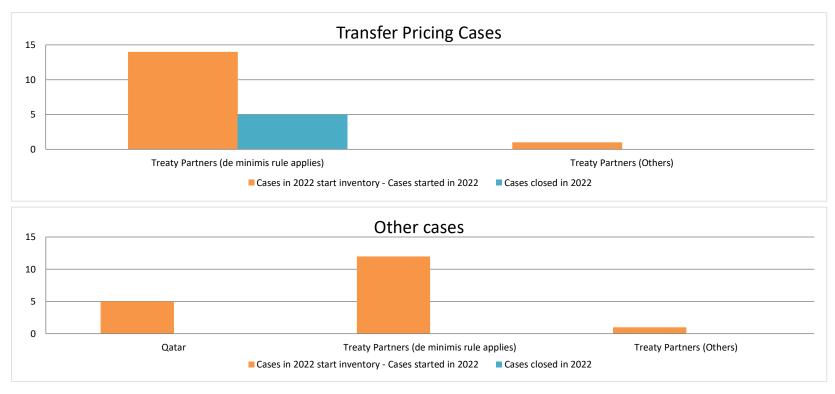
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	49.16	1.15	7.95	41.21
Other cases	n.a.	n.a.	n.a.	n.a.

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

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

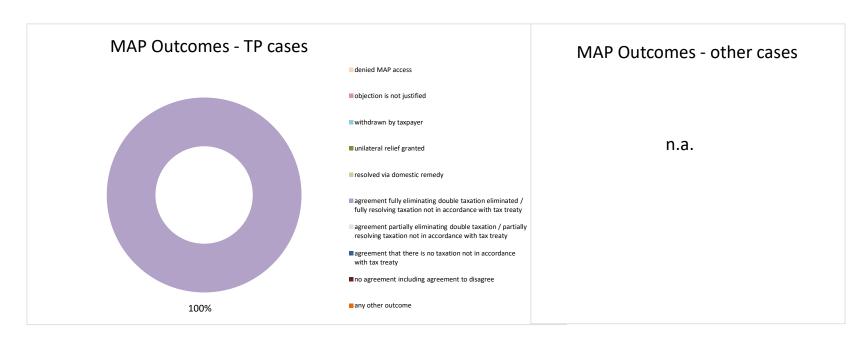
Note: the MAP cases started before 1 January 2017 and closed in 2022 are not shown in these graphs



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

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.

2022 MAP Statistics - Malaysia.xlsx Page 2/9



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty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	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	5	0	0	0	0	5
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	5	0	0	0	0	5
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	5	0	0	0	0	5

2022 MAP Statistics - Malaysia.xlsx Page 3/9

			number of pre-2017 cases closed during the reporting period by outcome:										
category of	cases in MAP	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	/ partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ttribution/ llocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
thers	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
otal	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
efinition of a MA nd counting of N ategory of case	MAP cases	(ii) The coun (i) "Attributio attribution of Convention); the OECD M (ii) Cases th: (i) start date (ii) end date (iii) average	The definition of a MAP case is in accordance with Annex 3.D. of the MAP Statistics Reporting Framework (updated December 2022). The counting of MAP cases for purposes of MAP statistics reporting is made in accordance with the MAP Statistics Reporting framework (updated December 2022). The counting of MAP cases for purposes of MAP statistics reporting is made in accordance with the MAP Statistics Reporting framework (updated December 2022). The counting of MAP cases is a MAP case where the taxpayer's MAP request relates to (i) tribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax onvention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases. Start date of a MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). The definition of a MAP case is in accordance with paragraph 14 of the MAP Statistics Reporting Framework (updated December 2022).									,	
ttt od oo e no	Column 1 rribution/ ocation hers tal d counting of N	Column 1 Column 2 Column 1 Column 2 Tribution/ Occation 0 hers 1 1 ttal 1 1 ottes: difinition of a MAP case d counting of MAP cases of the computation of derage time case of the computation of derage time	Column 1 Column 2 Column 3 ribution/ ocation 0 0 hers 1 0 tal 1 0 tal 1 0 tes: diffinition of a MAP case d counting of MAP cases d counting of MAP cases (i) "Attributio attribution of Convention); the OECD M (ii) Cases the case on the computation of (ii) end date (iii) average (iii) average	cases in MAP inventory on 1 January 2022 and access in MAP	cases in MAP inventory on 1 January 2022 access in MAP inventory on 1 January 2022 access in MAP access in maccord access in MAP access in maccord access in MAP access in maccord acces in maccord access in maccord acce	Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 granted Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 granted Column 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Tribution/ ocation 0 0 0 0 0 0 0 Thers 1 0 0 0 0 0 0 0 Tall 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Theres 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	rategory of cases in MAP access Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 ribution/ ocation hers 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	rategory of cases in MAP inventory on 1 January 2022 and access by the cases of map inventory on 1 January 2022 and access by the cases of map inventory on 1 January 2022 and access by the cases of map inventory on 1 January 2022 and access by the cases of the counting of MAP case is in accordance with annex 3.D. of the MAP Statistics Reporting Framents of the one of the	rategory of cases in MAP inventory on 1 January 2022 access in MAP access is in accordance with accordance wit	ategory of cases in MAP case in of pre-2017 cases in MAP access in MAP access in MAP case is in of a MAP case is of counting of MAP cases in of a map of counting of MAP cases in of a map of counting of MAP cases is of counting of MAP cases is in accordance with annex 3.D. of the MAP Statistics Reporting Framework (updated December 20 in of a map of the one of fall under the definition of a map case are "other" MAP cases. (i) Start date of a MAP case is in accordance with annex 3.D. of the MAP Statistics Reporting Framework (updated December 20 in of a map case are "other" MAP cases. (ii) Cases that do not fall under the definition of a map case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in of a map case are "other" MAP cases are "other" MAP cases. (ii) Start date of a MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in of a map case are "other" MAP cases. (ii) Cases that do not fall under the definition of a map case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in of a map case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 12 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 14 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 14 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 14 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 14 of the MAP Statistics Reporting Framework (updated December 20 in other in accordance with paragraph 14 of the MAP Stati	lategory of cases in MAP case do counting of MAP cases are are associated or factors of the CECD Model Tax Convention; or (ii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the definition of an MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). (i) start date of a MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). (ii) start date of a MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). (iii) cases that do not fall under the definition of an attribution/allocation cases is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). (ii) start date of a MAP case is in accordance with paragraph 11 of the MAP Statistics Reporting Framework (updated December 2022). (ii) cases that do not fall under the definition of an attribution/allocation of an attribution/allocation of an attribution of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax Convention); or (iii) the determination of profits between associated enterprises (see e.g. Article 7 of the OECD Model Tax	acases in MAP inventory on 1 January 2022 access MAP access MAP MA

					Table 1: A	Attribution / Al	llocation MA	P Cases						
							number of po	st-2016 case	s closed during the	reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not	there is no	including agreement to	outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	11	3	0	0	0	0	0	5	0	0	0	0	9
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	12	3	0	0	0	0	0	5	0	0	0	0	10
	I													

Notes:

					number of po	st-2016 case		namenting partial by a				1
						o o . o casc	s closed during the	reporting period by ot	itcome			1
cases in nventory		MAD	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	there is no	no agreement including	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2022
lumn 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
5	0	0	0	0	0	0	0	0	0	0	0	5
9	3	0	0	0	0	0	0	0	0	0	0	12
1	0	0	0	0	0	0	0	0	0	0	0	1
15	3	0	0	0	0	0	0	0	0	0	0	18
ir J	umn 2 5 9 1	cases in nventory started during the reporting period tumn 2 Column 3 5 0 9 3 1 0	2016 cases 2016 cases 2018 cases 201	cases in nentory annuary 10022 2016 cases started during the reporting period denied MAP access objection is not justified lumn 2 Column 3 Column 4 Column 5 5 0 0 0 9 3 0 0 1 0 0 0	cases in nventory and the reporting the reporting period with drawn by access using the reporting the reporting period with access with access using the reporting the rep	cases in nentory annuary 1022 2016 cases started during the reporting period denied MAP access objection is not justified withdrawn by taxpayer unilateral relief granted 1022 Column 3 Column 4 Column 5 Column 6 Column 7 5 0 0 0 0 0 9 3 0 0 0 0 1 0 0 0 0 0	cases in nentory annual reporting the reporting 1022 2016 cases started during the reporting period denied MAP access objection is not justified withdrawn by taxpayer unilateral relief granted resolved via domestic remedy lumn 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 5 0 0 0 0 0 0 9 3 0 0 0 0 0 1 0 0 0 0 0 0 1 0 0 0 0 0 0	cases in nventory acres started during January period the reporting period period. Variable Va	cases in nventory acres started during January the reporting period of the started during January period of the started during January the reporting tax at the started during January the reporting period of the started during January the reporting tax at the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax attion / partially tax treaty that the started during double tax treaty that the started during double tax attion / partially tax treaty that the started during double tax treaty that the started during double tax treaty that the started during during durin	cases in nentory acres started during January period the reporting period period. 2022 2016 cases started during the reporting period. The period period of the started during January period. The period of the started during January period of the started during January period. The period of the period of the started during January period of the period of the started during January period of the pe	cases in nventory started during January period 222	cases in nentory agreement that denied MAP access started during January period 222 Map period Map period Map access Map acces

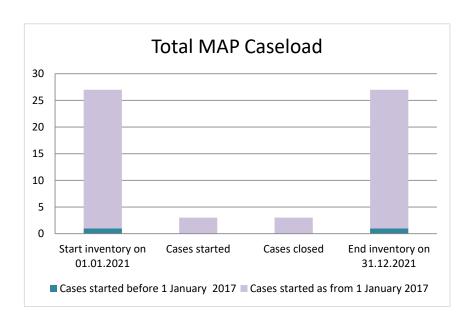
	Table 1: Attribution / Allocation MAP Cases											
			average time taken (in mont	hs) for post-2016 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
w 1	Treaty Partners (de minimis rule applies)	49.16	1.15	7.95	41.21							
	Total	49.16	1.15	7.95	41.21							
Not	es:	•										

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

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

		Table 3: All MAP Cases										
			average time taken (in months) fo	r post-2016 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	49.16	1.15	7.95	41.21							
	Notes:											

Malaysia



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

Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	11	1	1	11
Other cases	15	2	2	15

Average time needed to close MAP cases

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

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

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

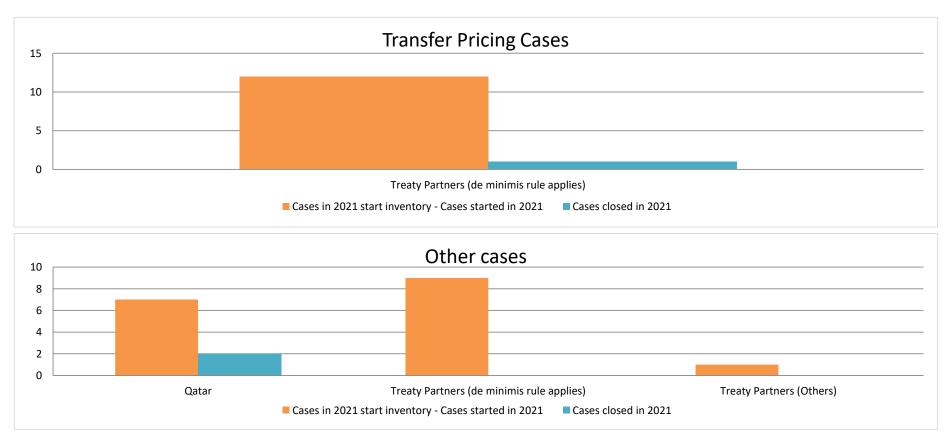
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.92	1.15	n.a.	n.a.
Other cases	25.97	0.23	n.a.	n.a.

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

2021 MAP Statistics - Malaysia.xlsx Page 1/9

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

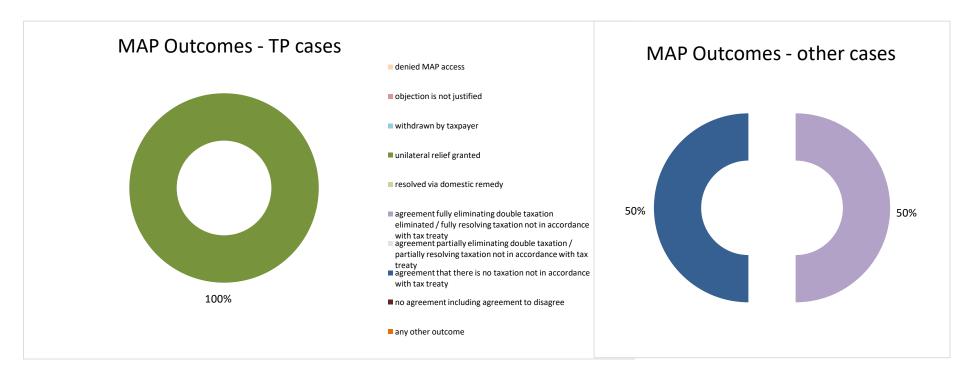
Note: the MAP cases started before 1 January 2017 and closed in 2021 are not shown in these graphs



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

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.

2021 MAP Statistics - Malaysia.xlsx Page 2/9



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	1	0	1	0	0	2
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	1	0	1	0	0	2
All cases	0	0	0	1	0	1	0	1	0	0	3

2021 MAP Statistics - Malaysia.xlsx Page 3/9

Annex A

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

				numb	er of pre-20	17 cases clos	ed during the re	porting period b	y outcome:			no. of pre-	average time
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully eliminating	partially resolving	with tax treaty	no agreement including agreement to disagree	any other outcome	2017 cases remaining in on MAP inventory on 31 December 2021	taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

Row 1 Row 2 Row 3

Notes:

Page 4/9 2021 MAP Statistics - Malaysia.xlsx

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

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

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

					Table 2: O	ther MAP Ca	ises						
					1	number of po	st-2016 case	es closed during the	e reporting period by o	outcome			
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	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	no. of post-2010 cases remaining MAP inventory of 31 December 202
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
Qatar	7	0	0	0	0	0	0	1	0	1	0	0	5
Treaty Partners (de minimis rule applies)	7	2	0	0	0	0	0	0	0	0	0	0	9
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	15	2	Δ.	0	0	0	0	1	0	1	٥	٥	15

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

		Table 1: Attribution	n / Allocation MAP Cases					
	average time taken (in months) for post-2016 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"			
	Column 1	Column 2	Column 3	Column 4	Column 5			
1	Treaty Partners (de minimis rule applies)	5.92	1.15	n.a.	n.a.			
	Total	5.92	1.15	n.a.	n.a.			
	Notes:	•						

2021 MAP Statistics - Malaysia.xlsx Page 7/9

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

Ī	Table 2: Other MAP Cases										
	average time taken (in months) for post-2016 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
	Qatar	25.97	0.23	n.a.	n.a.						
	Total	25.97	0.23	n.a.	n.a.						

Row 1

Notes:

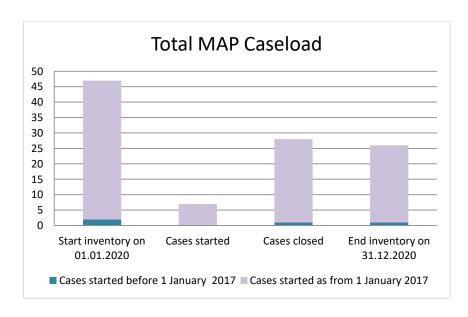
2021 MAP Statistics - Malaysia.xlsx Page 8/9

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

			Table 3: All MAP Cases		
			average time taken (in months) for	post-2016 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
/ 1	Total Average Time	19.29	0.54	n.a.	n.a.

2021 MAP Statistics - Malaysia.xlsx Page 9/9

Malaysia



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

Cases started as from 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	7	5	2	10
Other cases	38	2	25	15

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	53.88
Other cases	n.a.

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

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

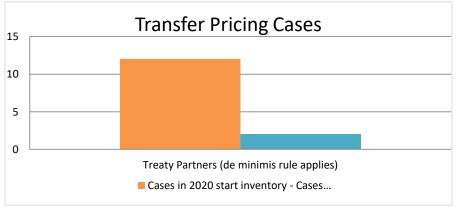
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.55	1.00	n.a.	n.a.
Other cases	18.64	0.23	14.89	3.75

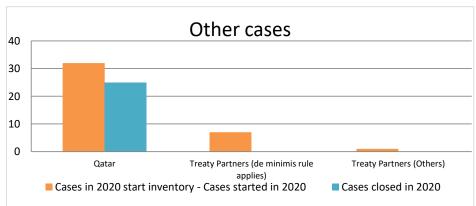
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Malaysia.xlsx Page 1/9

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

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

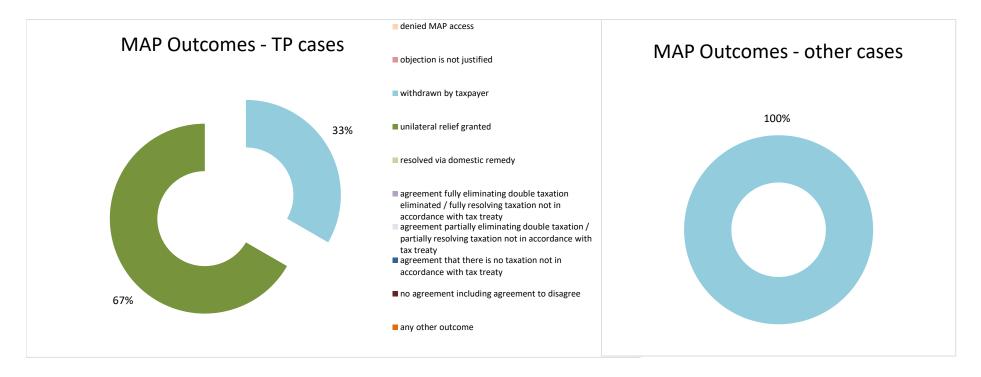




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

2020 MAP Statistics - Malaysia.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	eliminated / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including	any other outcome	Total
Transfer pricing cases (all)	0	0	1	2	0	0	0	0	0	0	3
Cases started before 1 January 2017	0	0	0	1	0	0	0	0	0	0	1
Cases started as from 1 January 2017	0	0	1	1	0	0	0	0	0	0	2
Other cases (all)	0	0	25	0	0	0	0	0	0	0	25
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	25	0	0	0	0	0	0	0	25
All cases	0	0	26	2	0	0	0	0	0	0	28

2020 MAP Statistics - Malaysia.xlsx Page 3/9

Annex A

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

					number of pr	e-2017 cases	closed during the re	porting period by outo	ome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 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	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	1	0	0	0	0	0	0	0	53.88
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	2	0	0	0	1	0	0	0	0	0	0	1	53.88
	Notes: Definition of a MAP case and counting of MAP cases and counting of MAP cases												
An "Attribution/allocation cases" is a MAP case where the taxpayer's MAP request relates to (i) attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Category of cases (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Case										,.			

Page 4/9 2020 MAP Statistics - Malaysia.xlsx

definition of an attribution/allocation MAP case are "other" MAP cases.

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-2016 cases closed during the reporting period by outcome:										
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully 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- 2016 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	7	5	0	0	1	1	0	0	0	0	0	0	10
Total	7	5	0	0	1	1	0	0	0	0	0	0	10

Notes:

Row 1

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

Table 2: Other MAP Cases													
						number of	post-2016 cas	es closed during the rep	orting period by outco	me			
	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	taxation not in	including agreement to	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Qatar	32	0	0	0	25	0	0	0	0	0	0	0	7
Treaty Partners (de minimis rule applies)	6	1	0	0	0	0	0	0	0	0	0	0	7
Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	38	2	0	0	25	0	0	0	0	0	0	0	15

Row 1 Row 2 Row 3

Notes:

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

		Table 1: Attribution / Allocation MAP Cases									
		average time taken (in months) for post-2016 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Treaty Partners (de minimis rule applies)	22.55	1.00	n.a.	n.a.						
	Total	22.55	1.00	n.a.	n.a.						
	Notes:										

2020 MAP Statistics - Malaysia.xlsx Page 7/9

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

	Table 2: Other MAP Cases									
Ī	average time taken (in months) for post-2016 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
	Qatar	18.64	0.23	14.89	3.75					
	Total	18.64	0.23	14.89	3.75					

Row 1

Notes:

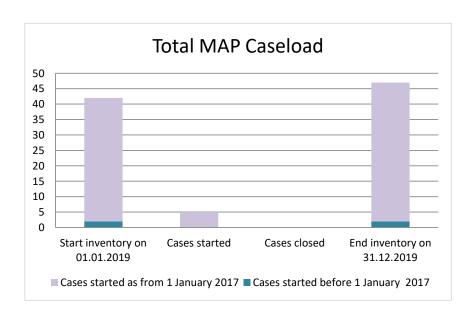
2020 MAP Statistics - Malaysia.xlsx Page 8/9

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

		Table 3: All MAP Cases										
			average time taken (in months) fo	r post-2016 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	18.93	0.29	14.89	3.75							
	Notes:											

2020 MAP Statistics - Malaysia.xlsx Page 9/9

Malaysia



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

Cases started as from 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	5	2	0	7
Other cases	35	3	0	38

Average time needed to close MAP cases

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

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

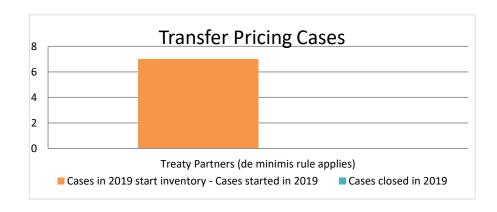
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

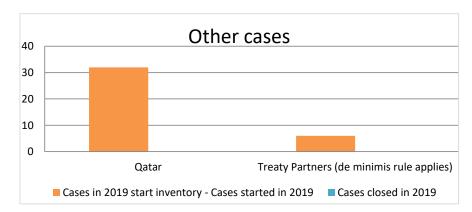
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

MAP Statistics 2019 - Malaysia.xlsx Page 1/8

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

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





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

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	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

MAP Statistics 2019 - Malaysia.xlsx Page 2/8

Annex A

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

					number of pr	e-2017 cases	closed during the rep	orting period by outcome	e:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	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		no. of pre-2017 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Notes: Category of ca	ses	determination	on of profits bet		nterprises (see e.	,	,	ution of profits to a perman onvention), which is also k	,	•			,· \ ,
Notes on the caverage time	omputation of	The averag		close MAP cases t	hat started before	1 January 20	17 was computed by ap	plying the same rules as the	ne ones applied for o	cases started as f	rom 1 Januar	2017 as per the	MAP statistics

MAP Statistics 2019 - Malaysia.xlsx Page 3/8

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

				Table 1: A	ttribution / All	location MA	P Cases						
					n	umber of pos	t-2016 case:	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	lagreement that	including agreement to	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2019
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	5	2	0	0	0	0	0	0	0	0	0	0	7
Total	5	2	0	0	0	0	0	0	0	0	0	0	7

Notes:

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-2016 case	s closed during the	e reporting period by o	outcome			
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation	there is no	including agreement to	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2019
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Qatar	32	0	0	0	0	0	0	0	0	0	0	0	32
Treaty Partners (de minimis rule applies)	3	3	0	0	0	0	0	0	0	0	0	0	6
Total	35	3	0	0	0	0	0	0	0	0	0	0	38

Row 1 Row 2

Notes:

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

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

MAP Statistics 2019 - Malaysia.xlsx Page 6/8

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

		Table 2:	Other MAP Cases					
	average time taken (in months) for post-2016 cases from:							
	Treaty Partner	"Start" to "End"	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			
ow 1	Total	n.a.	n.a.	n.a.	n.a.			
N	otes:							

MAP Statistics 2019 - Malaysia.xlsx Page 7/8

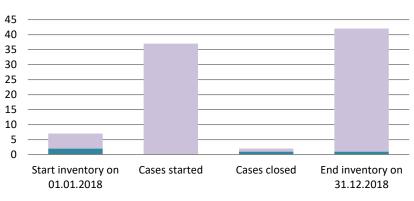
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

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

MAP Statistics 2019 - Malaysia.xlsx Page 8/8

Malaysia





■ Cases started as from 1 January 2017 ■ Cases started before 1 January 2017

Cases started before 1 January 2017	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	0	1	1
Other cases	0	0	0	0

Cases started as from 1 January 2017	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	4	1	5
Other cases	3	33	0	36

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	25.02
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the same rules as the ones applied for cases started as from 1 January 2017 as per the MAP statistics reporting framework.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.17	1.15	13.55	5.62
Other cases	n.a.	n.a.	n.a.	n.a.

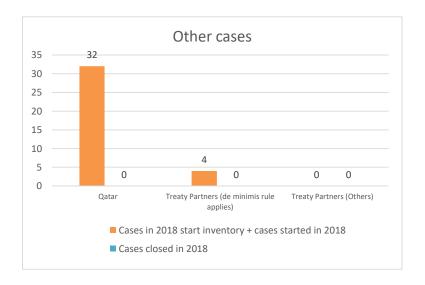
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Malaysia.xlsx Page 1/9

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

Note: the MAP cases started before 1 January 2017 and closed in 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.

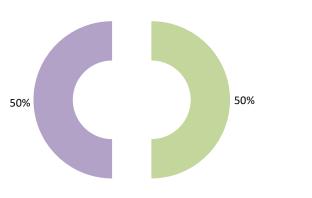
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

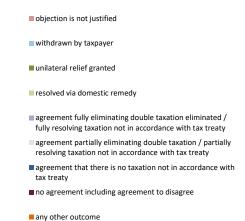
MAP Statistics 2018 Malaysia.xlsx Page 2/9

denied MAP access



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	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving	accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	1	0	0	0	0	2
Cases started before 1 January 2017	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	1	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	1	1	0	0	0	0	2

MAP Statistics 2018 Malaysia.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	17 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2017 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	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	2	0	0	0	0	0	1	0	0	0	0	1	25.02
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	2	0	0	0	0	0	1	0	0	0	0	1	25.02

Row 1 Row 2 Row 3

Notes

The average time taken to close MAP cases that started before 1 January 2017 was computed by applying the same rules as the ones applied for cases started as from 1 January 2017 as per the MAP statistics reporting framework.

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

					Table	1: Attribution	/ Allocation	MAP Case	s					
					number of post-2016 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2018	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	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	no. of post- 2016 cases remaining ir MAP inventor on 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
Treaty Partners	(de minimis rule applies)	2	4	0	0	0	0	1	0	0	0	0	0	5
Treaty Partners	(Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
· 1		2	4	0	0	0	0	1	0	0	0	0	0	5

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

	Table 2: Other MAP Cases													
Ī						n	umber of po	st-2016 cases	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2018	no. of post- 2016 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		no agreement including agreement to disagree		no. of post-2016 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 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Qatar	0	32	0	0	0	0	0	0	0	0	0	0	32
Row 2	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	0	0	0	0	0	4
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3	33	0	0	0	0	0	0	0	0	0	0	36
1	Notes:													

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

	average time taken (in months) for post-2016 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	19.17	1.15	13.55	5.62						
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
Total Average Time	19.17	1.15	13.55	5.62						
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-2016 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.					
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 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							
ow 1	Total Average Time	19.17	1.15	13.55	5.62							
	Notes:											

Malaysia

Total MAP Caseload



Cases started before 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	0	2
Other cases	0	0	0	0

Cases started as from 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	2	0	2
Other cases	0	3	0	3

Average time needed to close MAP cases (in months)

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

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

Malaysia - 2017 MAP Statistics Page 1/9

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

Note: the MAP cases started before 1 January 2017 and closed in 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.

Malaysia - 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	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Malaysia - 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-2017 Cases

				numb	er of pre-20	17 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		taxation / fully resolving	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2017	closing pre-
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/ N 1 Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
w 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
v 3 Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.

Notes:

¹⁾ The case was classified as a MAP case when the tax payer submitted an official request for MAP to the Malaysian Competent Authority Office or when a request of MAP received from a treaty partner.

²⁾ The case is categorised as attribution/allocation case because the MAP request was made as a result of a transfer pricing audit conducted earlier.

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

				number of post-2016 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	not in accordance	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	no. of post- 2016 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
w 2	Treaty Partners (de minimis rule applies)	0	2	0	0	0	0	0	0	0	0	0	0	2
w 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Ī	Total	0	2	0	0	0	0	0	0	0	0	0	0	2
-	<u>Notes</u>		•	•		•	•	•					•	

Malaysia - 2017 MAP Statistics
Page 5/9

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

		Table 2: Other MAP Cases												
							number of po	st-2016 case	es closed during the	reporting period by ou	ıtcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	including agreement to	any other	no. of post-2016 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	3	0	0	0	0	0	0	0	0	0	0	3
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
ľ	Total	0	3	0	0	0	0	0	0	0	0	0	0	3
Ī	Notes:													

Malaysia - 2017 MAP Statistics
Page 6/9

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

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

Malaysia - 2017 MAP Statistics Page 7/9

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

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

Malaysia - 2017 MAP Statistics Page 8/9

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

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

Malaysia - 2017 MAP Statistics Page 9/9