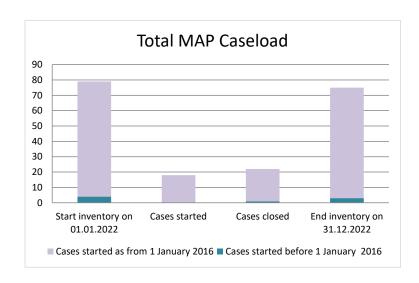
Mutual Agreement Procedure Statistics per jurisdiction

Mexico

2006-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



Mexico



| Cases started before 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases | 3 | 0 | 1 | 2 |
| Other cases | 1 | 0 | 0 | 1 |

| Cases started as from 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 59 | 17 | 17 | 59 |
| Other cases | 16 | 1 | 4 | 13 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|-----------------|
| Transfer pricing cases | 127.04 |
| 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 in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|-----------------|---------------------|-------------------------|--------------------|
| Transfer pricing cases | 29.06 | 5.39 | 16.18 | 21.64 |
| Other cases | 42.64 | 1.51 | 7.56 | 27.73 |

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

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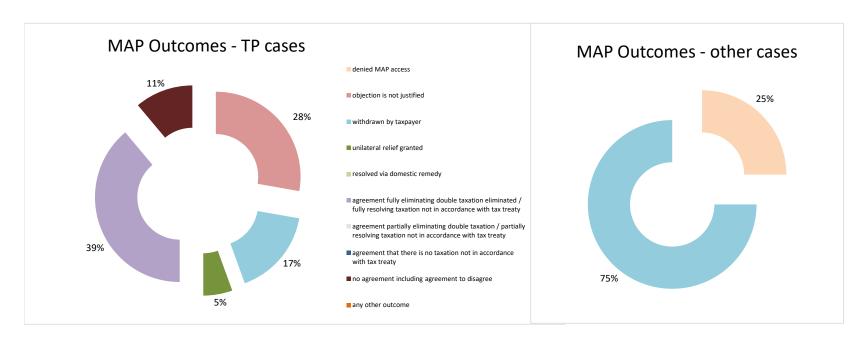
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | resolving taxation | taxation not in | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|--|--------------------|-----------------|---|----------------------|-------|
| Transfer pricing cases (all) | 0 | 5 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 18 |
| Cases started before 1 January 2016 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 0 | 4 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 17 |
| Other cases (all) | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| All cases | 1 | 5 | 6 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 22 |

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| | | | | nu | mber of pre- | 2016 cases cl | osed during the re | porting period by o | utcome: | | | | |
|--|---|---|---|---|--|--|---|--|--|--|--|---|---|
| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 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 | 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 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 3 | 0 1 0 0 0 0 0 0 0 0 | | | | | | | | | 2 | 127.04 | |
| Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Γotal | 4 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 127.04 |
| Notes: | | | | | | | | | | | | | |
| A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Party; or (ii) where the issue submitted for counted as only one MAP cases if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (iii) where the issue submitted for MAP cases and counting of MAP cases to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rule on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxatic years involved, so long as these issues and taxation years are covered in the same MAP request; where in either or both Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent requ | | | | | | | | | | uests submitted and not one for y shall be e submitted for to domestic rules stances, a MAP ues and taxation the taxation of IAP cases shall number. Any | | | |
| Category | of cases | (i) Attribution | n/allocation c | ases: Transfer | pricing and a | attribution of pro | ofits between related | parties. (ii) Other ca | ases: Interpretation | n or application | n of a disposit | ion of a tax trea | ty. |
| | computation of ge time | MAP case, official letter (iii) average (including ar second step | or the date or of the mutual time: The avery withdrawn or is to divide: | f receipt of the al agreement, overage time to our case) that was this aggregated | MAP request or the date of complete a M s completed, d number of n | t from the taxpa the notification IAP case. This closed or withon nonths by the to | applying the following ayer in Mexico (that of a by or to the other Caverage shall be callrawn during the repotal number of suchete a MAP case. | depends of the Jurise competent Authority of culated by first aggre- porting period, from the | diction in which the fitte the mutual agreed agating the number date of initiation | ne MAP case weement, or ever er of months in until the date | was initiated); (en the date of the took to completion | (ii) end date: the he notification to ete or close ead , closure or with | e date of the the taxpayer; ch case adrawal. The |

2022 MAP Statistics - Mexico.xlsx

| | Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|-------|---|--|----------|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|------------------------|-------------|------------------------|-------------------|--|
| | | | | | | | number of po | st-2015 case | s closed during the | reporting period by ou | tcome: | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 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 | in accordance with | tnere is no | including agreement to | any other outcome | no. of post- 2015 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 | Canada | 7 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Switzerland | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Spain | 11 | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| | United States | 25 | 4 | 0 | 1 | 1 | 1 | 0 | 3 | 0 | 0 | 2 | 0 | 21 |
| Row 2 | Treaty Partners (de minimis rule applies) | 9 | 2 | 0 | 0 | 2 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 5 |
| | Total | 59 | 17 | 0 | 4 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 59 |

INUIES:
1) There is a mismatch from 2021 since a MAP case that was withdrawn by the taxpayer did not have a start date.
2) For the 2 additional cases as compared to 2021 with one treaty partner, both, are related to cases from different related years. We consider that an actualization is needed in both jurisdictions to change the report for 2021 in order to ensure that the statistics 2021 and 2022 in both jurisdictions reported to the OECD will match on a jurisdiction-by-jurisdiction basis including the reporting period elapsing from 1 January 2021 to 31 December 2021.

| | | | | | | Table 2: Ot | her MAP Ca | ses | | | | | | |
|-------|---|--|---|-------------------------|---|--------------------------|---------------------------------|---------------------------------------|--|---|-------------|---------------------------|----------------------|--|
| | | | | | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2022 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | taxation / partially resolving taxation not | tnere is no | including agreement to | any other outcome | no. of post-2015 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 | Spain | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 11 | 1 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Total | 16 | 1 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |

Notes:
There are mismatches from 2021 since either the other Competent Authority just informed Mexico that they received the Mutual Agreement Procedure request or that a new case should be considered an "other case"

| | | | average time taken (in montl | hs) for post-2015 cases from: | |
|-----|---|------------------|--|-------------------------------|----------------------|
| | Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End' |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| w 1 | Canada | 38.01 | 35.01 | n.a. | n.a. |
| | Spain | 40.50 | 1.15 | 6.90 | 33.60 |
| | United States | 28.45 | 1.44 | 19.12 | 22.10 |
| N 2 | Treaty Partners (de minimis rule applies) | 24.99 | 1.49 | 16.30 | 18.30 |
| | Total | 29.06 | 5.39 | 16.18 | 21.64 |

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| | Table 2: Other MAP Cases | | | | | | | | | | |
|---|--|--|------------------------|----------------------|--|--|--|--|--|--|--|
| | average time taken (in months) for post-2015 cases from: | | | | | | | | | | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | | | |
| Treaty Partners (de minimis rule applies) | 42.64 | 1.51 | 7.56 | 27.73 | | | | | | | |
| Total | 42.64 | 1.51 | 7.56 | 27.73 | | | | | | | |
| Notes: | | · · | | | | | | | | | |

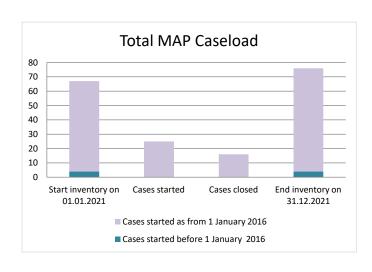
Row 1

| | | Table 3: All MAP Cases | | | | | | | | | | |
|-----|--------------------|------------------------|--|------------------------|----------------------|--|--|--|--|--|--|--|
| | | | average time taken (in months) for post-2015 cases from: | | | | | | | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | | | |
| | | Column 1 | Column 2 | Column 3 | Column 4 | | | | | | | |
| w 1 | Total Average Time | 31.65 | 4.65 | 14.46 | 22.85 | | | | | | | |
| | Notes: | • | | | | | | | | | | |

2022 MAP Statistics - Mexico.xlsx Page 9/9

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

Mexico



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

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 43 | 24 | 9 | 58 |
| Other cases | 20 | 1 | 7 | 14 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | 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

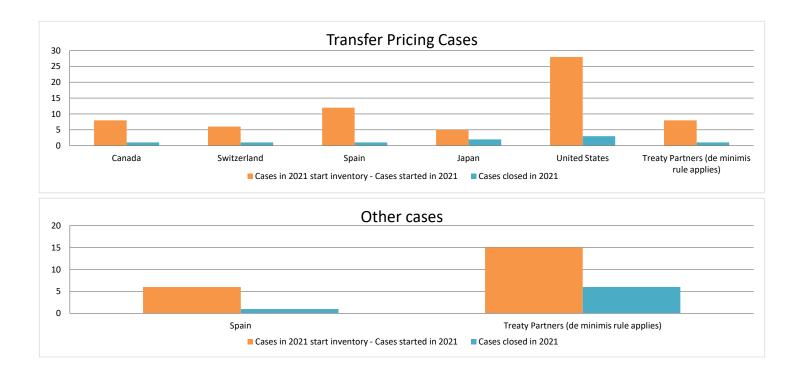
| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|-----------------|---------------------|-------------------------|--------------------|
| Transfer pricing cases | 30.70 | 1.78 | 10.79 | 23.11 |
| Other cases | 30.85 | 2.15 | 18.27 | 33.75 |

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

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

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

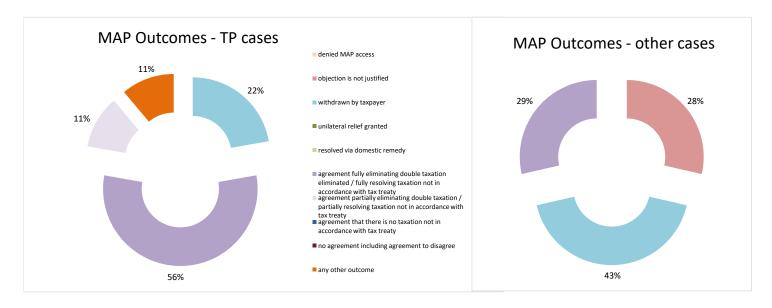
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



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.

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



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | eliminating | 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 | 0 | 5 | 1 | 0 | 0 | 1 | 9 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 2 | 0 | 0 | 5 | 1 | 0 | 0 | 1 | 9 |
| Other cases (all) | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 7 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 7 |
| All cases | 0 | 2 | 5 | 0 | 0 | 7 | 1 | 0 | 0 | 1 | 16 |

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

| Column Attribution/ Row 1 Allocation Row 2 Others Row 3 Total Notes: | inventory on 1 January 2021 | denied MAP access | objection is not justified Column 4 0 0 | withdrawn by taxpayer | | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | taxation / partially | agreement that there is no taxation not in accordance with tax treaty | | any other outcome | no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021 | average time taken (in months) for closing pre- 2016 cases during the reporting period |
|---|--------------------------------|--|---|---|--|---|--|---|---|---|--|---|---|
| Row 1 Attribution/ Allocation Row 2 Others Row 3 Total | 3 1 4 | 0 | 0 | 0 | | | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | |
| Row 1 Allocation Row 2 Others Row 3 Total | 1 4 | 0 | 0 | | 0 | | | | | | | | Column 14 |
| Row 3 Total | 4 | | - | ^ | | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Notes: | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| | a MAP case g of MAP cases | authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from t | | | | | | | | | ests submitted and not one for a hall be counted if for MAP ester, a MAP ess and taxation e taxation of AP cases shall number. Any | | |
| Category of Notes on the average time | e computation of | The average MAP case, letter of the average tim any withdraw | e time taken or the date o mutual agree e: The avera wn case) tha | to close pre-2 f receipt of the ement, or the o age time to cor t was complet | 016 cases was MAP request date of the nomplete a MAF ed, closed or | as computed bet from the tax outification by or case. This avertible withdrawn du | by applying the following appropriate that of the other Competer or to the other Competer or age shall be calculating the reporting periods. | d parties. (ii) Other case ng rules: (i) start date: the depends of the Jurisdict ent Authority of the mut atted by first aggregating od, from the date of initi | ne date in which t ion in which the f ual agreement, on the number of n ation until the dat | the other Com MAP case was r even the dat nonths it took e of completic | npetent Author s initiated); (ii) te of the notific to complete o on, closure or | ity informed Me end date: the d ation to the tax r close each ca withdrawal. The | xico about the ate of the official payer; (iii) se (including second step is |

2021 MAP Statistics - Mexico.xlsx Page 4/11

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

| | | | | | Table | 1: Attribution | / Allocation | MAP Cases | | | |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|------------------------------------|---|---|---|
| | | | | | | | number of | post-2015 cas | ses closed during the rep | orting period by outco | ome: |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2021 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | 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 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 |
| Row 1 | Canada | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Switzerland | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Spain | 3 | 9 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| | Japan | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | United States | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Row 2 | Treaty Partners (de minimis rule applies) | 5 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| | Total | 43 | 24 | 0 | 0 | 2 | 0 | 0 | 5 | 1 | 0 |
| | Notes: | | | | | | | | | | • |

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

| no agreement including agreement to disagree | any other outcome | no. of post- 2015 cases remaining in MAP inventory on 31 December 2021 |
|---|-------------------|--|
| Column 12 | Column 13 | Column 14 |
| 0 | 0 | 7 |
| 0 | 0 | 5 |
| 0 | 0 | 11 |
| 0 | 0 | 3 |
| 0 | 1 | 25 |
| 0 | 0 | 7 |
| 0 | 1 | 58 |
| | | |

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

| | Table 2: Other MAP Cases | | | | | | | | | | | |
|-------|---|--|--|---|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|---|--|
| | | | | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2021 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / 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 | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | |
| Row 1 | Spain | 5 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Row 2 | Treaty Partners (de minimis rule applies) | 15 | 0 | 0 | 1 | 3 | 0 | 0 | 2 | 0 | 0 | |
| | Total | 20 | 1 | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 | |
| | Notes: | | | | | - | | | | | | |

2021 MAP Statistics - Mexico.xlsx Page 7/11

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

| no agreement including agreement to disagree | any other outcome | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|---|-------------------|--|
| Column 12 | Column 13 | Column 14 |
| 0 | 0 | 5 |
| 0 | 0 | 9 |
| 0 | 0 | 14 |
| | | |

2021 MAP Statistics - Mexico.xlsx Page 8/11

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

| | | average time taken (in months) for post-2015 cases from: | | | | | | | |
|---|---|--|--|------------------------|----------------------|--|--|--|--|
| | Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | |
| 1 | Canada | 14.62 | 6.81 | 14.87 | 0.00 | | | | |
| | Switzerland | 16.27 | 1.12 | 0.03 | 16.24 | | | | |
| | Spain | 15.09 | 1.15 | 3.68 | 11.41 | | | | |
| | Japan | 46.22 | 1.15 | 12.00 | 44.38 | | | | |
| | United States | 28.72 | 1.15 | 22.16 | 22.26 | | | | |
| 2 | Treaty Partners (de minimis rule applies) | 51.75 | 1.15 | n.a. | n.a. | | | | |
| | Total | 30.70 | 1.78 | 10.79 | 23.11 | | | | |
| | Notes: | | | | | | | | |

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

| Table 2: Other MAP Cases | | | | | | | | | |
|---|--|--|------------------------|----------------------|--|--|--|--|--|
| | average time taken (in months) for post-2015 cases from: | | | | | | | | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | |
| Spain | 0.00 | 6.84 | n.a. | n.a. | | | | | |
| Treaty Partners (de minimis rule applies) | 36.00 | 1.37 | 18.27 | 33.75 | | | | | |
| Total | 30.85 | 2.15 | 18.27 | 33.75 | | | | | |
| la | | | | | | | | | |

Row 1 Row 2

Notes:

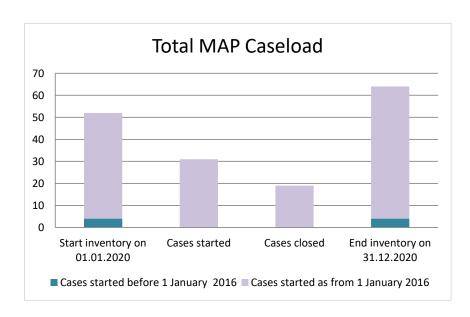
2021 MAP Statistics - Mexico.xlsx Page 10/11

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

| | | | Table 3: All MAP Cases | | |
|-------|--------------------|------------------|---|-------------------------|----------------------|
| | | | average time taken (in months) for | r 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 | 30.77 | 1.94 | 13.28 | 26.66 |
| | Notes: | | | | |

2021 MAP Statistics - Mexico.xlsx Page 11/11

Mexico



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

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|---|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 34 | 23 | 15 | 42 |
| Other cases | 14 | 8 | 4 | 18 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | 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 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | 11.65 | 0.46 | 5.70 | 18.59 |
| Other cases | 26.12 | 1.15 | 3.27 | 42.06 |

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

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

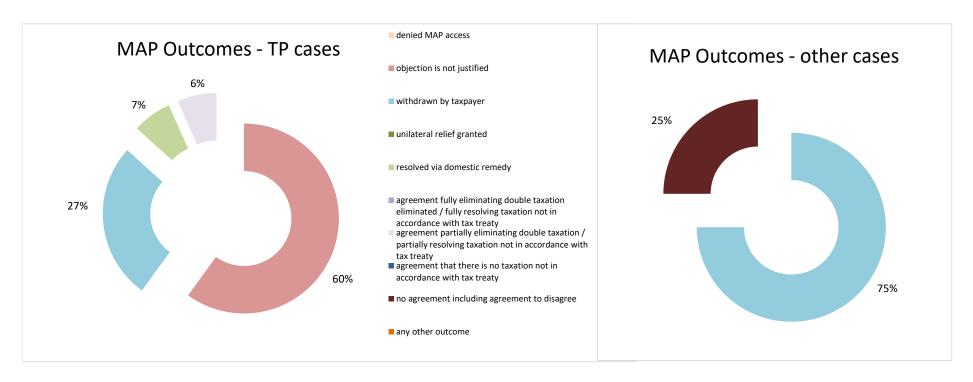
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



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.

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| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | | agreement 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 | any other outcome | Total |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|---|-----------|----------------------|-------|
| Transfer pricing cases (all) | 0 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 15 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 15 |
| Other cases (all) | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| All cases | 0 | 9 | 7 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 19 |

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

| | | | | | number of pr | e-2016 cases | closed during the re | porting period by outo | ome: | | | | |
|----------------------------|---|---|---|--|--|--|--|---|--|--|--|---|---|
| category of cases | no. of pre-2016 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-2016 cases remaining in on MAP inventory on 31 December 2020 | average time taken (in months) for closing pre- 2016 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| Notes: | MAP case | inventory ar partner and Model Tax 0 A MAP requ Contracting | re (i) cases arisi subsequently p Convention, or u lest submitted b Party or in eac | ng from a request so presented by that of under Article 25(3), by the taxpayer to o | submitted direct her competent provided that in ne or both Con ; or (ii) where t | atly to that com authority to the in the latter castracting Partie the issue subm | petent authority by a to e competent authority se the requests are tax is to a tax treaty shall to hitted for MAP discussi | f a tax treaty concerning axpayer; and (ii) cases These are cases arising payer-specific and not be counted as only one on relates to transactio | arising from a reques ng from requests subrone for a generic into MAP case if (i) the re | t submitted by a ta mitted under a pro erpretation of the p equest concerns the | axpayer to the ovision based or ovision of a factor of | e competent authorupon Article 25(1) tax treaty. Counting only one taxpayer | rity of the treaty of the OECD g of MAP cases: in either |

and counting of MAP cases

Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.

Category of cases

(i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty.

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: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer; (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.

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

| | | | | | Table 1 | : Attribution / | Allocation l | MAP Cases | | | | | | |
|-------|---|--|--|-------------------------|-------------------------------|--------------------------|---------------------------------|------------------------------------|--|-------------------------|-------------|------------------------|----------------------|---|
| | | | | | | | number of | post-2015 cas | es closed during the repo | orting period by outcom | ne: | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2020 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | in accordance with | there is no | including agreement to | any other outcome | no. of post- 2015 cases remaining in MAP inventory on 31 December 2020 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Canada | 3 | 4 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Switzerland | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | United States | 12 | 10 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| Row 2 | Treaty Partners (de minimis rule applies) | 15 | 7 | 0 | 6 | 3 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 11 |
| | Total | 34 | 23 | 0 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 42 |
| | Notes: | • | • | • | • | | | • | | | | • | • | |

2020 MAP Statistics - Mexico.xlsx

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-2015 cas | ses closed during the rep | orting period by outco | me | | | |
| Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2020 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | taxation / partially resolving taxation not in accordance with | taxation not in | including agreement to | any other | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Spain | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| United States | 4 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Treaty Partners (de minimis rule applies) | 8 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 10 |
| Total | 14 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 18 |

Row 2

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column / | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
|---|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| Spain | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| United States | 4 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Treaty Partners (de minimis rule applies) | 8 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 10 |
| Total | 14 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 18 |

Cases with the United States have been adjusted after reconciliation.

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 mont | ths) for post-2015 cases from: | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Canada | 1.84 | 0.22 | n.a. | n.a. |
| United States | 16.56 | 0.91 | n.a. | n.a. |
| Treaty Partners (de minimis rule applies) | 13.88 | 0.48 | 5.70 | 18.59 |
| Total | 11.65 | 0.46 | 5.70 | 18.59 |
| otes: | | | | |
| | | | | |
| | Column 1 Canada United States Treaty Partners (de minimis rule applies) Total | Column 1 Column 2 Canada 1.84 United States 16.56 Treaty Partners (de minimis rule applies) 13.88 Total 11.65 | Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2 Column 3 Canada 1.84 0.22 United States 16.56 0.91 Treaty Partners (de minimis rule applies) 13.88 0.48 Total 11.65 0.46 | Treaty Partner Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 |

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

| Table 2: | Other MAP Cases | | |
|------------------|--|--|---|
| | average time taken (in mont | hs) 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 2 | Column 3 | Column 4 | Column 5 |
| 26.48 | 1.15 | n.a. | n.a. |
| 25.75 | 1.14 | 3.27 | 42.06 |
| 26.12 | 1.15 | 3.27 | 42.06 |
| _ | "Start" to "End" Column 2 26.48 25.75 | "Start" to "End" Column 2 26.48 25.75 Receipt of taxpayer's MAP request to "Start" Column 3 1.15 1.14 | 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 |

Row 1 Row 2

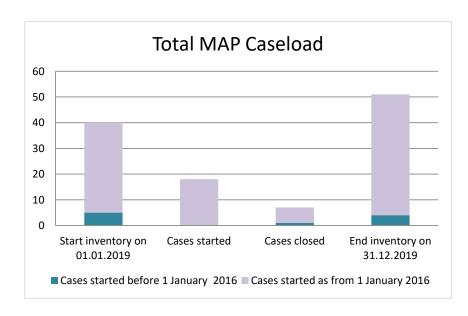
2020 MAP Statistics - Mexico.xlsx

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

| | | | Table 3: All MAP Cases | | |
|-----|--------------------|------------------|---|------------------------|----------------------|
| | | | average time taken (in months) for | post-2015 cases from: | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| v 1 | Total Average Time | 14.70 | 0.60 | 4.49 | 30.33 |
| | Notes: | | | | |

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Mexico



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--|----------------------|------------------|-----------------|-----------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 2 | 0 | 1 | 1 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory | | |
|---|----------------------|------------------|--------------|--------------------|--|--|
| Transfer pricing cases | 23 | 14 | 4 | 33 | | |
| Other cases | 12 | 4 | 2 | 14 | | |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 49.00 |

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

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

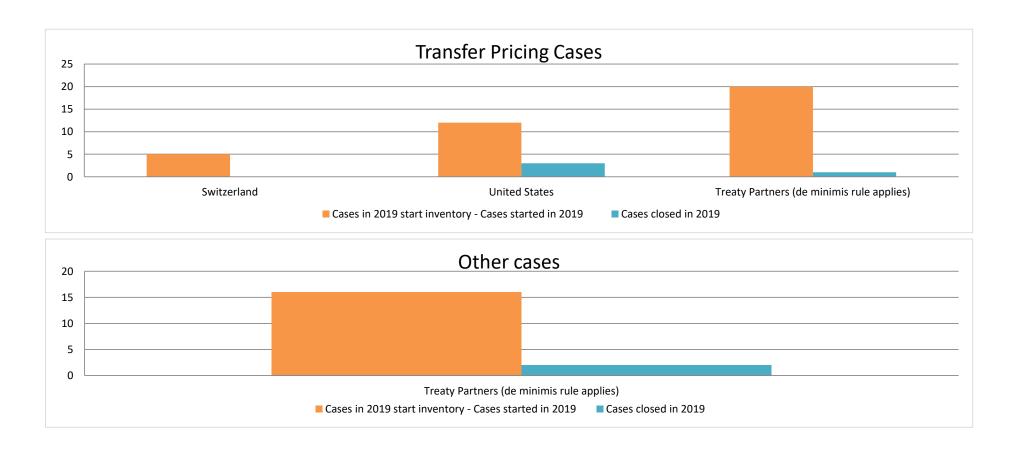
| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | 16.69 | 1.15 | n.a. | n.a. |
| Other cases | 3.95 | 2.05 | 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

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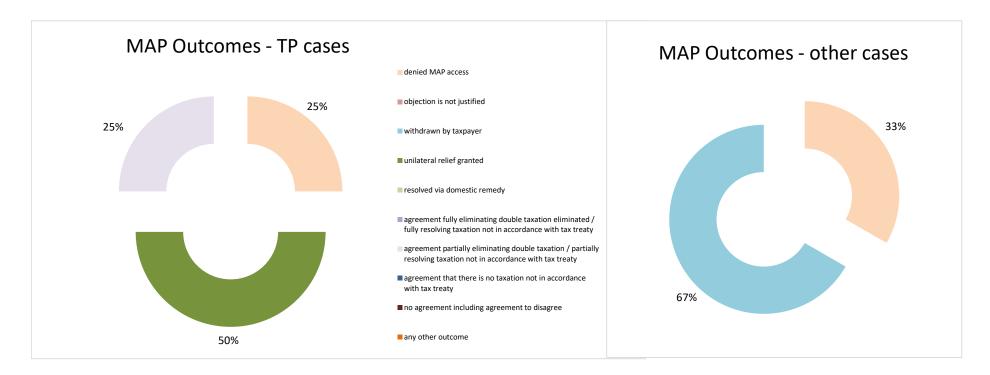
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | resolving taxation not in | 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) | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 4 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 4 |
| Other cases (all) | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Cases started before 1 January 2016 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| All cases | 2 | 0 | 2 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 7 |

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

| | | | | | number | of pre-2016 ca | ses closed during the | reporting period by out | come: | | | | |
|----------------------------|---|-------------------------|-------------------------------|--------------------------|---------------------------------|------------------------------------|---|---|--|---|----------------------|---|---|
| category of | no. of pre-2016 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 | any other outcome | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019 | average time taken (in months) for closing pre- 2016 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Others | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 49.00 |
| Total | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 49.00 |

Row 1 Row 2

Notes:

Category of cases

(i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties.

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

(i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which

(ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer;

Notes on the computation of avei (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.

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

| | | | | | Tabl | e 1: Attributio | on / Allocation | on MAP Case | s | | | | | | | |
|-------|---|--|----------|-------------------------|--|--------------------------|---------------------------------|------------------------------------|--|---|-------------|-----------|-----------|--|--|--|
| | | | | | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 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 | there is no | including | any other | no. of post- 2015 cases remaining in MAP inventory on 31 December 2019 | | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 | | |
| Row 1 | Switzerland | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | | |
| | United States | 8 | 4 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 9 | | |
| Row 2 | Treaty Partners (de minimis rule applies) | 11 | 9 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | | |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total | 23 | 14 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 33 | | |

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

| | 1 | | • | | Та | ble 2: Other M | | | | | | | |
|---|--|--|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|---|---|-----------|---|
| | | | | | | numbe | r of post-2015 c | ases closed during the r | eporting period by outcon | ne | | | |
| Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2019 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | 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 | no. of post-20 cases remainin MAP inventory 31 December 20 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Treaty Partners (de minimis rule applies) | 12 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| | | | | | • | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | U | U | U | U | U | U | U | U |

MAP Statistics 2019 - Mexico.xlsx

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 mon | ths) for post-2015 cases from: | | | | | | | | | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | | | | |
| United States | 17.40 | 1.15 | n.a. | n.a. | | | | | | | | |
| Treaty Partners (de minimis rule applies) | 14.56 | 1.15 | n.a. | n.a. | | | | | | | | |
| Total | 16.69 | 1.15 | n.a. | n.a. | | | | | | | | |

Row 1 Row 2

Notes:

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

| | Table 2: C | Other MAP Cases | | |
|---|------------------|--|--------------------------------|----------------------|
| | | average time taken (in mon | ths) for post-2015 cases from: | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Treaty Partners (de minimis rule applies) | 3.95 | 2.05 | n.a. | n.a. |
| Total | 3.95 | 2.05 | n.a. | n.a. |

Row 1

Notes:

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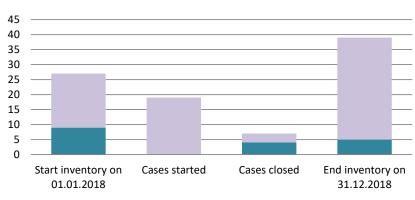
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

| | | | Table 3: All MAP Cases | | |
|------|--------------------|------------------|---|-------------------------|----------------------|
| | | | average time taken (in months) fo | r 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 | 12.44 | 1.45 | n.a. | n.a. |
| | Notes: | | | | |

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Mexico

Total MAP Caseload



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

| Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases | 7 | 0 | 4 | 3 |
| Other cases | 2 | 0 | 0 | 2 |

| Cases started as from 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|---|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 12 | 12 | 2 | 22 |
| Other cases | 6 | 7 | 1 | 12 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 80.00 |
| 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 in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and

(ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

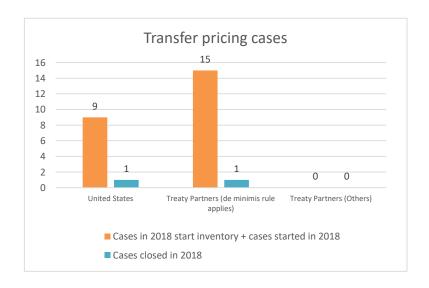
| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | 21.07 | 1.19 | n.a. | n.a. |
| Other cases | 11.44 | 1.15 | n.a. | n.a. |

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

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

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



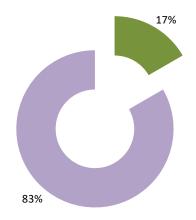


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Statistics 2018 Mexico.xlsx Page 2/9

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 | 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 | 5 | 0 | 0 | 0 | 0 | 6 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 4 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| All cases | 0 | 0 | 1 | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 7 |

MAP Statistics 2018 Mexico.xlsx Page 3/9

Annex A

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

| | | | | numb | er of pre-20 | 16 cases clos | ed during the re | porting period by | y outcome: | | 1 | | |
|----------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------------|------------------------------------|--|-------------------|-------------------------------|-----------|-------------------|--|---|
| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2018 | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | resolving | no taxation not in accordance | agreement | any other outcome | no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018 | average time taken (in months) for closing pre- 2016 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 7 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 3 | 80.00 |
| Others | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| Total | 9 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 5 | 80.00 |

Row 1 Row 2 Row 3

Notes:

- 1) (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
- (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
- (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

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 | | | | | |
|-------|---|--|----------|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---|-----------|---|-------------------|---|
| | | | | | | n | umber of pos | t-2015 cases | closed during the | reporting period by o | utcome: | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2018 | started | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | | no agreement including agreement to disagree | any other outcome | no. of post- 2015 cases remaining in MAP inventory on 31 December 2018 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | United States | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Row 2 | Treaty Partners (de minimis rule applies) | 6 | 9 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 12 | 12 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 22 |

Notes

The discrepancy between the start inventory in January 2018 (post-2015 cases) and the 2017 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. It was agreed with the treaty partner to have two additional MAP cases, one initiated in 2016 and one in 2017.

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

| | | | | | | Table 2: 0 | Other MAP (| Cases | | | | | | |
|---|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|--|-------------|---|-----------|--|
| | | | | | | n | umber of pos | st-2015 case | s closed during the | reporting period by o | utcome | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2018 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double | no taxation | no agreement including agreement to disagree | any other | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| 2 | Treaty Partners (de minimis rule applies) | 6 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 6 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |

Row 2 Row 3

Notes

The discrepancy between the start inventory in January 2018 (post-2015 cases) and the 2017 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. It was agreed with the treaty partner to have one additional MAP case initiated in 2017.

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 | | | | | | | | | | | | |
|---|---|--|------------------------|----------------------|--|--|--|--|--|--|--|--|--|
| | average time taken (in months) for post-2 | | | | | | | | | | | | |
| 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 | | | | | | | | | |
| United States | 31.15 | 1.22 | n.a. | n.a. | | | | | | | | | |
| Treaty Partners (de minimis rule applies) | 10.98 | 1.15 | n.a. | n.a. | | | | | | | | | |
| Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. | | | | | | | | | |
| Total Average Time | 21.07 | 1.19 | n.a. | n.a. | | | | | | | | | |

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

| | average time taken (in months) for post-2015 cases from: | | | | | | | | | |
|--|--|--|------------------------|----------------------|--|--|--|--|--|--|
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | | |
| reaty Partners (de minimis rule applies) | 11.44 | 1.15 | n.a. | n.a. | | | | | | |
| reaty Partners (Others) | n.a. | n.a. | n.a. | n.a. | | | | | | |
| otal Average Time | 11.44 | 1.15 | n.a. | n.a. | | | | | | |

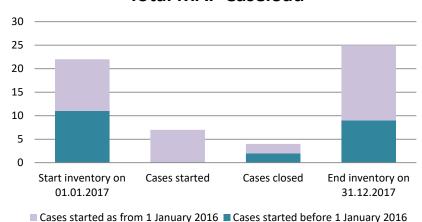
Row 3

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) f | or 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 | 17.86 | 1.17 | n.a. | n.a. |
| | Notes: | | | | |

Mexico

Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases | 8 | 0 | 1 | 7 |
| Other cases | 3 | 0 | 1 | 2 |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 8 | 5 | 2 | 11 |
| Other cases | 3 | 2 | 0 | 5 |

Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 22.00 |
| Other cases | 17.00 |

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

- (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
- (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

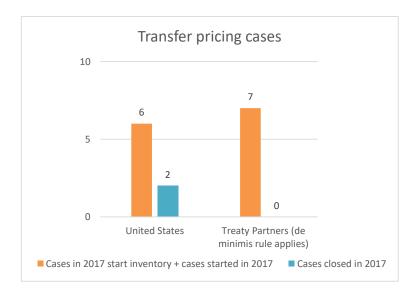
| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|--------------------|
| Transfer pricing cases | 10.06 | 1.15 | n.a. | n.a. |
| Other cases | n.a. | n.a. | n.a. | n.a. |

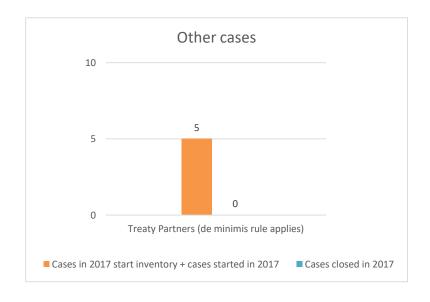
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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

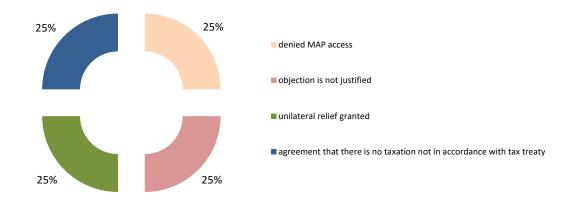




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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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) | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 3 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2016 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 4 |

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Annex A

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

| | | | | numb | er of pre-20 | 16 cases clos | ed during the re | porting period b | y outcome: | | | | |
|---------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------|--|---------------------------|-----------------|--|-------------------|---|---|
| category of | no. of pre-2016 cases in MAP inventory on 1 January 2017 | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | resolving taxation not in | with tax treaty | no agreement including agreement to disagree | any other outcome | no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017 | average time taken (in months) for closing pre- 2016 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ 1 Allocation | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 7 | 22.00 |
| 2 Others | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 17.00 |
| 3 Total | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 9 | 19.50 |

Notes:

¹⁾ Attribution/allocation cases: Transfer pricing and attribution of profits between related parties.

²⁾ The average time taken to close pre-2016 cases was computed by applying the following rules:

⁽i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and

⁽ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

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

| | | | | | Table 1 | : Attribution / | Allocation N | MAP Cases | | | | | | |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|-----------------|---|--------------------------------------|---|---------------------------------|-----------|--|
| | | | | | | n | umber of pos | t-2015 cases | closed during the | reporting period by o | utcome: | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2017 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | resolving taxation not in accordance | agreement that there is no taxation not in accordance with tax treaty | including agreement to disagree | | no. of post- 2015 cases remaining in MAP inventory on 31 December 2017 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | United States | 3 | 3 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Row 2 | Treaty Partners (de minimis rule applies) | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 8 | 5 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |

Natas

The discrepancy between the start inventory in January 2017 (post-2015 cases) and the 2016 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. Therefore, for the MAP statistics 2017 (post-2015 cases) it was agreed with the treaty partner to have one additional MAP case initiated in 2016.

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

| | | | | | | Table 2: O | ther MAP Ca | ses | | | | | | |
|-------|---|--|--|-------------------------|---|--------------------------|---------------------------------|---------------------------------------|--|---|-------------|------------------------|-----------|--|
| | | | | | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | |
| | Treaty Partner | no. of post- 2015 cases in MAP inventory on 1 January 2017 | no. of post- 2015 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | taxation / partially resolving taxation not | there is no | including agreement to | any other | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 2 | Treaty Partners (de minimis rule applies) | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - | Total | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| [| Notes: | | | | | | | | | | | | | |

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

| | average time taken (in months) for post-2015 cases from: | | | | | | | | | |
|---|--|--|------------------------|----------------------|--|--|--|--|--|--|
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End' | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | | |
| United States | 10.06 | 1.15 | | | | | | | | |
| Treaty Partners (de minimis rule applies) | | | | | | | | | | |
| Treaty Partners (Others) | | | | | | | | | | |
| Total Average Time | 10.06 | 1.15 | n.a. | n.a. | | | | | | |

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

| | I | ble 2: Other MAP Cases | | |
|---|------------------|--|-------------------------------|----------------------|
| | | | ns) for post-2015 cases from: | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End' |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Treaty Partners (de minimis rule applies) | | | | |
| Treaty Partners (Others) | | | | |
| Total Average Time | n.a. | n.a. | n.a. | n.a. |

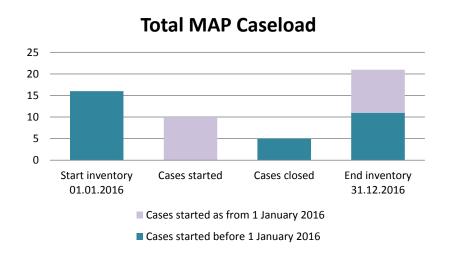
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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| | 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 | | | | | | | | |
| 1 Total Average Time | 10.06 | 1.15 | n.a. | n.a. | | | | | | | | |
| Notes: | | | | | | | | | | | | |

Mexico - 2017 MAP Statistics Page 9/9

Mexico



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|--|-----------------|------------------|-----------------|---------------|
| Transfer pricing cases | 10 | 0 | 2 | 8 |
| Other cases | 6 | 0 | 3 | 3 |

| Cases started as from 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|---|-----------------|------------------|--------------|---------------|
| Transfer pricing cases | 0 | 7 | 0 | 7 |
| Other cases | 0 | 3 | 0 | 3 |

Average time needed to close MAP cases

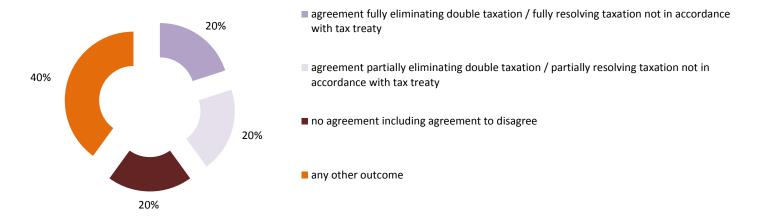
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 44.00 |
| Other cases | 28.00 |

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

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

2016 MAP Statistics Page 1/2

MAP Outcomes



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | eliminating double taxation / partially resolving | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|----------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|--|--|---|---|----------------------|-------|
| Transfer pricing cases (all) | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 2 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 2 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 3 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 3 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 2 | 5 |

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

2016 MAP Statistics Page 2/2

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 Framework⁸³) 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).

⁸³ https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning ory on Day of orting riod | 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 | 2 | 0 | | | 0 | 0 | 1 | 0 | 1 | 0 | 77 | 0 |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 4 | 0 | | | 0 | 0 | 3 | 0 | 1 | 0 | 43 | 0 |
| 2013 | 5 | 0 | | | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 3 | 1 | | | 1 | 1 | 2 | 0 | 0 | 0 | 5 | 20 |
| 2015 | | | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Total | 15 ¹ | 1 | 3 ² | 0^3 | 14 | 1 ⁵ | 15 ⁶ | 07 | 28 | 0 | 42 | 20 |

¹ 9 transfer pricing related; 6 treaty interpretation and related issues.

² 2 transfer pricing related; 1 treaty interpretation and related issues.

³ 0 transfer pricing related; 0 treaty interpretation and related issues.

⁴ 1 transfer pricing related; 0 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁶ 10 transfer pricing related; 5 treaty interpretation and related issues.

⁷ 0 transfer pricing related; 0 treaty interpretation and related issues.

⁸ 0 transfer pricing related; 2 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning ory on Day of orting riod | 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 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 4 | 0 | | | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 2013 | 7 | 0 | | | 2 | 0 | 5 | 0 | 0 | 0 | 12 | 0 |
| 2014 | | | 3 | 1 | 0 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| Total | 14 ¹ | 0 | 3 ² | 13 | 24 | 0 | 15 ⁵ | 1 ⁶ | 07 | 0 | 12 | 0 |

¹ 8 transfer pricing related; 6 treaty interpretation and related issues.

² 1 transfer pricing related; 2 treaty interpretation and related issues.

³ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁴ 0 transfer pricing related; 2 treaty interpretation and related issues.

⁵ 9 transfer pricing related; 6 treaty interpretation and related issues.

⁶ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁷ 0 transfer pricing related; 0 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning tory on Day of orting riod | 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 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | | |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2009 | 5 | 0 | | | 2 | 0 | 1 | 0 | 2 | 0 | 45 | |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | | |
| 2012 | 12 | 0 | | | 5 | 0 | 4 | 0 | 3 | 0 | 10 | |
| 2013 | | | 12 | 0 | 5 | 0 | 7 | 0 | 0 | 0 | 3 | |
| Total | 19 ¹ | 0 | 12 ² | 0 | 12 ³ | 0 | 144 | 0 | 5 ⁵ | 0 | 16 | |

¹ 7 transfer pricing related; 12 treaty interpretation and related issues.

² 9 transfer pricing related; 3 treaty interpretation and related issues.

³ 8 transfer pricing related; 4 treaty interpretation and related issues.

⁴ 8 transfer pricing related; 6 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 5 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning cory on Day of orting riod | 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 |
| 2006 or prior | 0 | | | | 0 | | 0 | | | | 0 | 0 |
| 2007 | 1 | | | | 0 | | 1 | | | | 0 | 0 |
| 2008 | 0 | | | | 0 | | 0 | | | | 0 | 0 |
| 2009 | 7 | | | | 2 | | 5 | | | | 32 | 0 |
| 2010 | 3 | | | | 3 | | 0 | | | | 17 | 0 |
| 2011 | 4 | | | | 3 | | 1 | | | | 14 | 0 |
| 2012 | | | 15 | 0 | 3 | | 12 | | | | 2 | 0 |
| Total | 15 ¹ | 0 | 15 ² | 0 | 11 ³ | 0 | 19 ⁴ | 0 | 0 | 0 | 15 | 0 |

¹ 8 transfer pricing related; 7 treaty interpretation and related issues.

² 4 transfer pricing related; 11 treaty interpretation and related issues.

³ 5 transfer pricing related; 6 treaty interpretation and related issues.

⁴ 7 transfer pricing related; 12 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning cory on Day of orting riod | 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 |
| 2004 or prior | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2005 | 1 | 0 | | | 1 | 0 | 0 | 0 | 0 | 0 | 75 | 0 |
| 2006 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2007 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 8 | 0 | | | 1 | 0 | 7 | 0 | 0 | 0 | 16 | 0 |
| 2010 | 6 | 0 | | | 2 | 0 | 3 | 0 | 1 | 0 | 6 | 0 |
| 2011 | | | 5 | 0 | 1 | 0 | 4 | 0 | 0 | 0 | 8 | 0 |
| Total | 16 ¹ | 0 | 5 ² | 0 | 5 ³ | 0 | 15 ⁴ | 0 | 1 ⁵ | 0 | 20 | 0 |

¹ 10 transfer pricing related; 6 treaty interpretation and related issues.

 $^{^{2}}$ 2 transfer pricing related; 3 treaty interpretation and related issues.

 $^{^{3}}$ 4 transfer pricing related; 1 treaty interpretation and related issues.

 $^{^4}$ 8 transfer pricing related; 7 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 1 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Mexico/Mexique

| Year MAP Case was Initiated | Invent First l Repo | ning ory on Day of orting riod | 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 |
| 2004 or prior | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2005 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2006 | 3 | 0 | | | 3 | 0 | 0 | 0 | 0 | 0 | 50 | 0 |
| 2007 | 3 | 0 | | | 2 | 0 | 1 | 0 | 0 | 0 | 33 | 0 |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 12 | 0 | | | 4 | 0 | 8 | 0 | 0 | 0 | 14 | 0 |
| 2010 | | | 7 | 0 | 1 | 0 | 6 | 0 | 0 | 0 | 5 | 0 |
| Total | 19 ¹ | 0 | 7 ² | 0 | 10 ³ | 0 | 16 ⁴ | 0 | 0 | 0 | 27 | 0 |

¹ 11 transfer pricing related; 8 treaty interpretation and related issues.

² 5 transfer pricing related; 2 treaty interpretation and related issues.

³ 6 transfer pricing related; 4 treaty interpretation and related issues.

⁴ 10 transfer pricing related; 6 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Mexico/Mexique

| 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 |
| 2004 or prior | 0 | | | | 0 | | 0 | | 0 | | 0 | |
| 2005 | 2 | | | | 1 | | 1 | | 0 | | 51 | |
| 2006 | 4 | | | | 1 | | 3 | | 0 | | 37 | |
| 2007 | 4 | | | | 1 | | 3 | | 0 | | 21 | |
| 2008 | 2 | | | | 2 | | 0 | | 0 | | 15 | |
| 2009 | | | 13 | | 1 | | 12 | | 0 | | 5 | |
| Total | 12 ¹ | | 13 ² | | 63 | | 19 ⁴ | | 0 | | 24 | |

¹¹ transfer pricing related; 1 treaty interpretation and related issues.

² 5 transfer pricing related; 8 treaty interpretation and related issues.

³ 5 transfer pricing related; 1 treaty interpretation and related issues.

⁴ 11 transfer pricing related; 8 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Mexico/Mexique

| 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 |
| 2004 or prior | 0 | | | | 0 | | 0 | | 0 | | 0 | |
| 2005 | 4 | | | | 2 | | 2 | | 0 | | 36.5 | |
| 2006 | 8 | | | | 4 | | 4 | | 0 | | 24 | |
| 2007 | 11 | | | | 7 | | 4 | | 1 | | 14 | |
| 2008 | | | 5 | | 1 | | 4 | | 0 | | 9 | |
| Total | 23 ¹ | | 5 ² | | 14 ³ | | 14 ⁴ | | 1 ⁵ | | 19.33 ⁶ | |

¹ 20 transfer pricing related; 3 treaty interpretation and related issues.

² 2 transfer pricing related; 3 treaty interpretation and related issues.

³ 11 transfer pricing related; 3 treaty interpretation and related issues.

⁴ 11 transfer pricing related; 3 treaty interpretation and related issues.

⁵ 1 transfer pricing related.

^{6 19} months transfer pricing related; 21 months treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: Mexico/Mexique

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|--------------------------------|---|------------------------------------|---------------------------------------|---|--|---|
| 2004 or prior | 0 | | 0 | 0 | 0 | |
| 2005 | 9 | | 6 | 3 | 0 | 21 |
| 2006 | 11 | | 3 | 8 | 0 | 14 |
| 2007 | | 9 | 0 | 9 | 0 | |
| Total | 20 | 9 | 9 | 20 | 0 | 18 |

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: Mexico/Mexique

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|--------------------------------|---|------------------------------------|---------------------------------------|---|--|---|
| 2004 or prior | 6 | | 6 | 0 | 0 | 46 |
| 2005 | 13 | | 4 | 9 | 0 | 11 |
| 2006 | | 13 | 2 | 11 | 0 | 7 |
| Total | 19 | 13 | 12 | 20 | 0 | 22 |