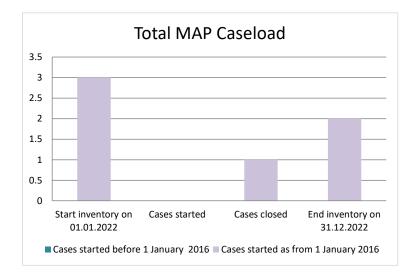
Mutual Agreement Procedure Statistics per jurisdiction

Nigeria

2019-2022 (post-MAP Statistics Reporting Framework)



Nigeria



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	0	1
Other cases	2	0	1	1

Average time needed to close MAP cases

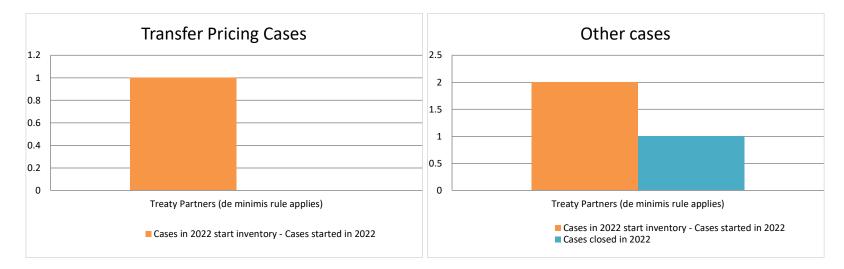
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	18.02	1.15	2.76	15.25

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

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

				numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes: Definition of a M and counting of Category of cas Notes on the co average time	MAP cases ses	In Nigeria and determination In Nigeria, the taxpayer's M documentat from the rec that compet The "end" to MAP request The average where the "e	n attribution/a on of profits b he "start" dat MAP request, ion required 1 eipt of the M ent authority, late of a MAF st; or (ii) the o e time taken end" date for	allocation MAP etween associ e is: (i) 1 week whichever is to be furnished AP submission whichever is to case is:(i) the late the compe from "start" to the case falls o	case is a M/ iated enterpr from the dat he earlier da pursuant to n, in which ca he later date e date of an c etent authorit "end" of MAF within the rep	AP case where ises, which is a te of notificatio te; except(ii) w its published N use the "start" of bio official community receives a nu orficial community or case in Niger ording period.	the taxpayer's N also known as a t n by the compete here Nigeria's co IAP guidance and late shall be the o nication (typically tification from the ia is calculated b	t to the MAP provi IAP request relate ransfer pricing MA ent authority that re mpetent authority d the competent ai date under (i) or th in the form of a let e taxpayer on the e taxpayer on the v y first aggregating onths taken for ea	s to (i) the attribu P case. ceives the MAP receives a MAP uthority requests e date when such ter) from the con withdrawal of its I the number of m	request from t request that d such informat n missing infor npetent author MAP request. onths from the	to a permanei the taxpayer o oes not includ ion and/or doo rmation and/o rity to inform th e "start" date i	nt establishment or 5 weeks from e all the informa cumentation with r documentation he taxpayer of th to the "end" date	the receipt of the tion and in 2 months is received by ne outcome of its e for each case

	Table 1: Attribution / Allocation MAP Cases													
							number of po	st-2015 case	s closed during the	reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		agreement that there is no 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 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

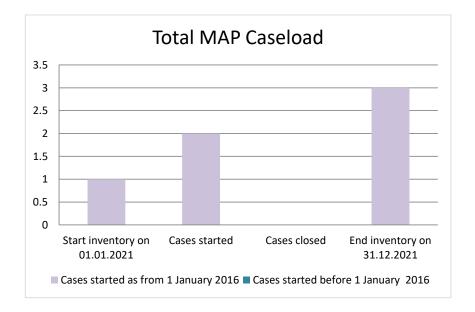
						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2015 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	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	there is no	no agreement	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	Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	1	0	0	1
	Total	2	0	0	0	0	0	0	0	0	1	0	0	1
	<u>Notes:</u>													

	Table 1: Attribution / Allocation MAP Cases										
		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

		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						
v 1	Treaty Partners (de minimis rule applies)	18.02	1.15	2.76	15.25						
	Total	18.02	1.15	2.76	15.25						
	Notes:										

	Table 3: All MAP Cases											
			average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	18.02	1.15	2.76	15.25							
	Notes:											

		•	
N	ige	ria	
	0		



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	2	0	3
Other cases	0	0	0	0

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.

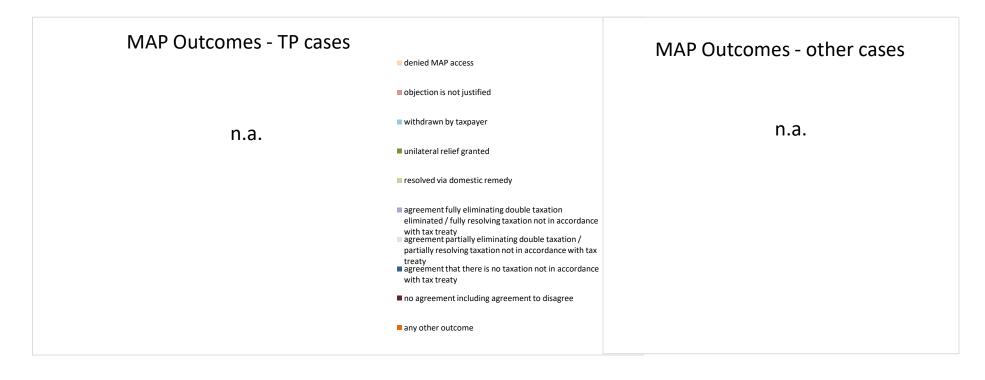
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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.



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

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

					number o	f pre-2016 ca	ses closed during the re	porting period by outcon	ne:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	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 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
and counting of Category of cas	MAP cases	In Nigeria a	n attribution/a	allocation MAP	case is a MA	P case where	the taxpayer's MAP reque	AP provisions of a tax trea	, ,				nation of profits
Category of cases In Nigeria an attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment; or (ii) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case. In Nigeria, the "start" date is: (i) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except(ii) where Nigeria's competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation is received by that competent authority, whichever is the later date. The "end" date of a MAP case is:(i) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (ii) the date for each case in Nigeria is calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for each case where the "end" date for each case in Nigeria is calculated by first aggregating the number of days taken from the "start" date to the "end" date to the "end" date of a date divided by 365 and multiply by 12 (rounded to 2 decimal places).													

Row 1 Row 2 Row 3

Annex B

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

					Table	1: Attribution	/ Allocation	MAP Cases						
							number of	post-2015 cas	ses closed during the re	porting period by outco	ome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	•	MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	in accordance with	there is no taxation not in	no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	1	2	0	0	0	0	0	0	0	0	0	0	3
	Notes:					·							·	

Annex B

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

	Table 2: Other MAP Cases													
							number of po	st-2015 case	es closed during the	e reporting period by o	utcome			
		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	eliminating double taxation / partially resolving taxation	there is no taxation not in	no agreement including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

Annex B

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

		Table 1: Attribution /	Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

Annex B

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

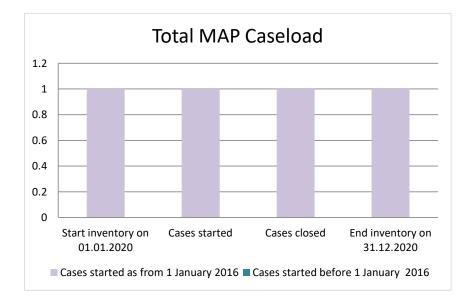
	Table 2: Other MAP Cases											
			average time taken (in mont	hs) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	Total	n.a.	n.a.	n.a.	n.a.							
	Notes:											

Annex B

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

			Table 3: All MAP Cases										
			average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.								
	<u>Notes:</u>												

Nigeria



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	1	1	1	1
Other cases	0	0	0	0

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

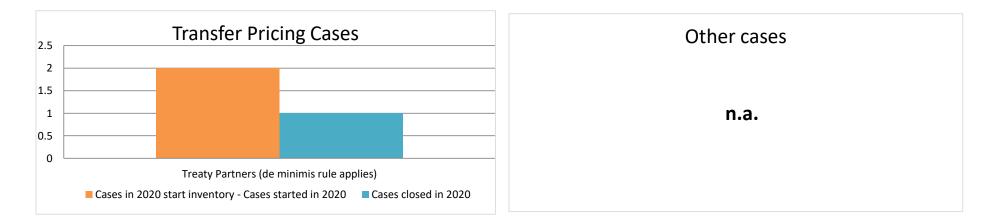
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.62	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

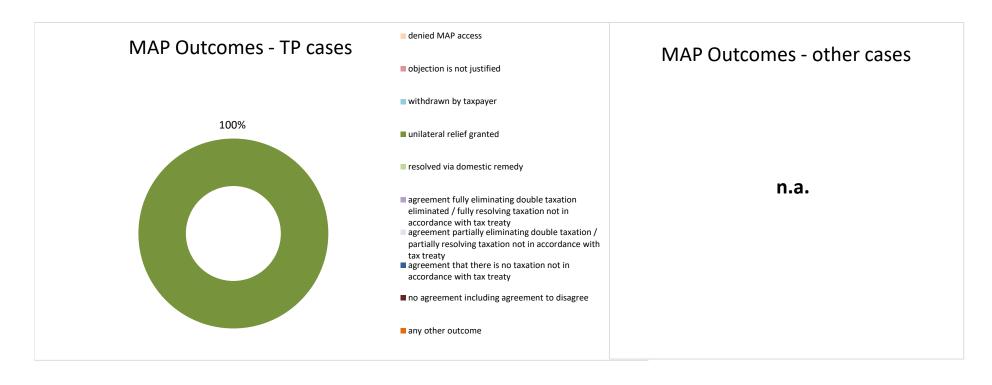
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		eliminated / fully	not in accordance		including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	0	0	0	1

Annex A

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 out	come:				
category of	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes: Definition of a MAP case In Nigeria, 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. and counting of MAP cases In Nigeria an attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment; or (ii) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case.													
Notes on the co average time	imputation of	whichever is published M date under The "end" of date the con The averag case falls w	s the earlier dat IAP guidance a (i) or the date w date of a MAP c mpetent authori e time taken fro	e; except(ii) where nd the competent a then such missing ii ase is:(i) the date of ty receives a notifio m "start" to "end" of ng period. The num	Nigerias comp uthority reques nformation and of an official co ation from the f MAP case in	etent authority sts such inform /or documenta mmunication (1 taxpayer on th Nigeria is calco	receives a MAP reque action and/or documen tion is received by tha ypically in the form of e withdrawal of its MA ulated by first aggrega	at receives the MAP receives that does not include tation within 2 months f t competent authority, v a letter) from the comport P request. ting the number of mon ed as the number of da	e all the information a rom the receipt of the whichever is the later etent authority to info ths from the "start" da	and documentation MAP submission date. rm the taxpayer o ate to the "end" da	n required to t n, in which cas f the outcome ate for each ca	e furnished purs e the "start" date of its MAP reque se where the "en	uant to its shall be the st; or (ii) the d" date for the

Annex B

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

					Table 1	: Attribution /	Allocation I	MAP Cases						
					_		number of	post-2015 cas	es closed during the repo	orting period by outcon	ne:			
		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 taxation not in	no agreement 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	Treaty Partners (de minimis rule applies)	1	1	0	0	0	1	0	0	0	0	0	0	1
	Total	1	1	0	0	0	1	0	0	0	0	0	0	1
	Notes:													

Annex B

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

	Table 2: Other MAP Cases												
						number of	post-2015 cas	es 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	domestic	resolving taxation not	eliminating double taxation / partially resolving taxation not	there is no taxation not in accordance	no agreement including agreement to	any other outcome	no. of post-20 cases remainin MAP inventory 31 December 2
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													
	Column 1 Total	Column 1 Column 2 Column 1 0	Treaty Partner 2015 cases in MAP inventory on 1 January 2020 2015 cases started during the reporting period Column 1 Column 2 Column 3 Total 0 0	Treaty Partner 2015 cases in MAP inventory on 1 January 2020 2015 cases is during the reporting period denied MAP access Column 1 Column 2 Column 3 Column 4 Total 0 0 0	Treaty Partner no. or post- 2015 cases MAP inventory on 1 January 2020 2015 cases started during the reporting period denied MAP access objection is not justified Column 1 Column 2 Column 3 Column 4 Column 5 Total 0 0 0 0	No. of post- 2015 cases in started during the reporting period2015 cases started during the reporting perioddenied denied MAP accessobjection is not justifiedwithdrawn by taxpayerColumn 1Column 2Column 3Column 4Column 5Column 6Total00000	no. or post- 2015 cases started during the reporting period2015 cases started during the reporting perioddenied denied MAP accessobjection is objection is not justifiedwithdrawn by relief grantedColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Total0000000	Treaty Partnerno. of post- 2015 cases in MAP inventory on 1 January 20202015 cases started during the perioddenied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral resolved via domestic remedyColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Column 8Total00000000	Inc. of post- 2015 cases in MAP inventor on 1 January 20202015 cases is started uring the reporting perioddenied denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via domestic remedyagreement fully eliminating double taxation fully resolving taxation fot in accordance with tax treatyColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Total000000000	No. of post- 2015 cases started MAP inventory on 1 January 20202015 cases started during the reporting period2015 cases started denied MAP not justifiedwithdrawn by withdrawn by not justifiedunilateral relief grantedresolved via demiating double taxation / partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10Total00000000000	No. of post- 2015 cases started MAP inventory on 1 January 20202015 cases started during the reporting period2015 cases started denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral resolved via taxtation / fully eliminating double taxtation / partially eliminating double taxtation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxtation / partially resolving taxation not in accordance with tax treatyagreement that there is no taxtor not in accordance with tax treatyColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10Column 11Total000000000000	No. of post- arreaty Partner2015 cases is taxted during the pon 1 January 20202015 cases is taxted during the reporting period2015 cases is objection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via taxation / partially empringagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation not in accordance with tax treatyagreement partially eliminating double taxation not in accordance with tax treatyagreement partially eliminating double taxation not taxation not in accordance with tax treatyagreement partially eliminating double taxation not taxation not ta	Inc. or post- 2015 cases started MAP inventory on 1 January 20202015 cases started denied MAP inot justifieddenied objection is not justifiedobjection is withdrawn by taxpayerunilateral resolved via relief grantedagreement fully agreement fully eliminating double taxation / partially resolving taxation / partially resolving taxation not in accordance with tax treatyagreement partially agreement partially agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially taxation not in accordance with tax treatyagreement partially taxation not taxation not taxation not tax treatyagreement partially tax tax treatyagreement partially tax tax treatyagreement partially tax tax treatyagreement partially<

Annex B

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

		Table 1: Attribution	/ Allocation MAP Cases							
		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					
Row 1	Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.					
	Total	0.62	1.15	n.a.	n.a.					
	Notes:									

Annex B

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

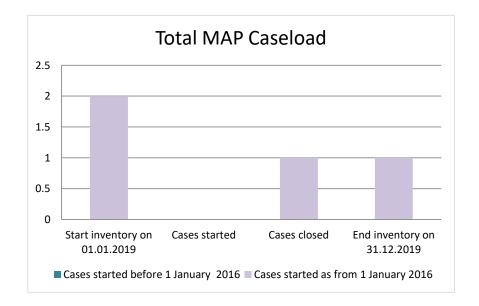
	Table 2: Other MAP Cases										
			average time taken (in mont	ths) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

Annex B

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

			Table 3: All MAP Cases		
			average time taken (in months) 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
Row 1	Total Average Time	0.62	1.15	n.a.	n.a.
	Notes:				

Nigeria



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

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

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

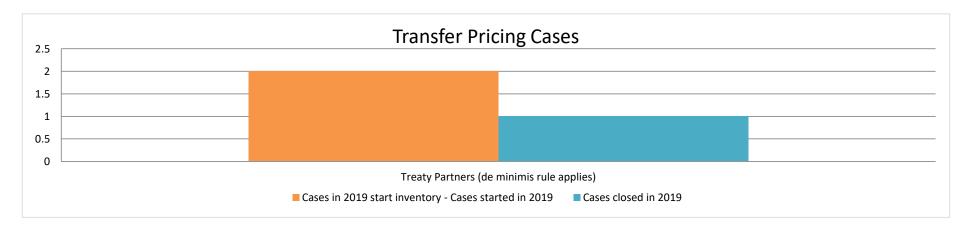
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

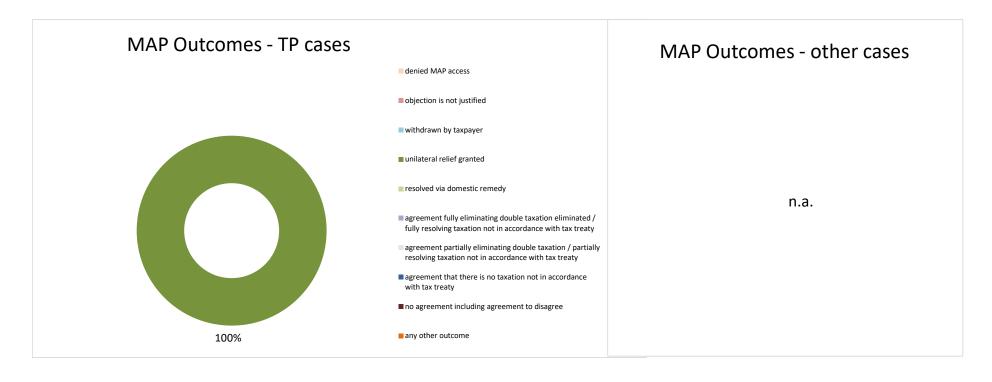
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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.



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

Annex A

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

					number of	pre-2016 case	es closed during the	reporting period by ou	tcome:				Í
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified		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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes: Definition of a N and counting of Category of cas Notes on the co average time	MAP cases ses	In Nigeria a In Nigeria, t (i) 1 week fr except (ii) where N competent a	n attribution/allo he "start" date i om the date of igeria's compete authority reques	ocation MAP ca s: notification by ent authority re sts such inform	ase is a MAP the competent ceives a MAF ation and/or d	case where the t authority that P request that c ocumentation	e taxpayer's MAP requ receives the MAP req loes not include all the	IAP provisions of a tax tr est relates to (i) the attrii uest from the taxpayer o e information and docum he receipt of the MAP su r is the later date.	bution of profits to a r 5 weeks from the r entation required to	permanent establ eceipt of the taxpa be furnished purs	lishment; or (ii ayer's MAP re- cuant to its pub	quest, whichever is th lished MAP guidance	he earlier date; e and the

Row 1 Row 2 Row 3

Annex B

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

					Table 1	: Attribution	/ Allocation	MAP Cases						
						number of	post-2015 cas	es closed during the repo	rting period by outcom	ie:				
	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 eliminated / fully resolving taxation not in accordance with tax treaty	in accordance with	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	0	0	0	0	1	0	0	0	0	0	0	1
	Total	2	0	0	0	0	1	0	0	0	0	0	0	1
	Notes:													

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

	Table 2: Other MAP Cases													
					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 / 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		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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

Annex B

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

	Table 1: Attribution	/ Allocation MAP Cases		
		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)	20.68	1.15	n.a.	n.a.
Total	20.68	1.15	n.a.	n.a.
Notes:				
	Treaty Partners (de minimis rule applies) Total	Column 1 Column 2 Treaty Partners (de minimis rule applies) 20.68 Total 20.68	Treaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start"Column 1Column 2Column 3Treaty Partners (de minimis rule applies)20.681.15Total20.681.15	Start"Start" to "End"request to "Start""Start" to Milestone 1Column 1Column 2Column 3Column 4Treaty Partners (de minimis rule applies)20.681.15n.a.Total20.681.15n.a.

Annex B

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

	Table 2: Other MAP Cases										
			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						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

Annex B

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

		Table 3: All MAP Cases									
			average time taken (in months) for post-2015 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	20.68	1.15	n.a.	n.a.						
	<u>Notes:</u>										