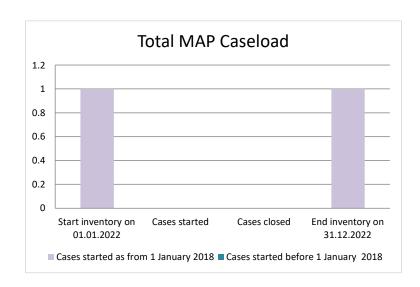
# Mutual Agreement Procedure Statistics per jurisdiction

# Republic of North Macedonia

2020-2022 (post-MAP Statistics Reporting Framework)



# **North Macedonia**



Cases started before 1 January 2018	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 2018	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

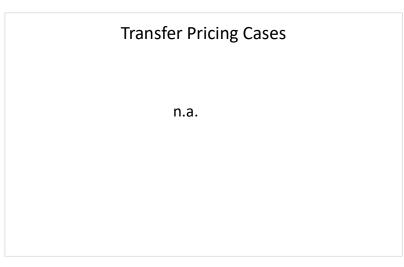
# Average time needed to close MAP cases

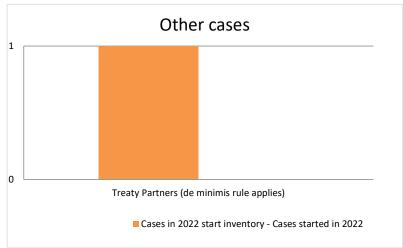
Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2018	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 2018)

Note: the MAP cases started before 1 January 2018 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.

# MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / partially	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 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	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 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

					numb	er of pre-20	18 cases clos	ed during the re	porting period by	y outcome:				
	category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	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- 2018 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2018 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
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

					Table 1: /	Attribution / Al	location MA	P Cases						
							number of po	st-2017 case	s closed during the	reporting period by ou	itcome:			
		no. of post- 2017 cases in MAP inventory on 1 January 2022		MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted		double taxation	in accordance with	there is no	including agreement to	outcome	no. of post- 2017 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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2017 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2022			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-2017 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 1: Attribution	Allocation MAP Cases									
	average time taken (in months) for post-2017 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:											

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

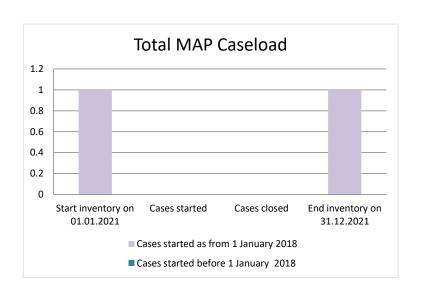
Table 2: Other MAP Cases									
average time taken (in months) for post-2017 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Total	n.a.	n.a.	n.a.	n.a.					
Notes:									

Row 1

		Table 3: All MAP Cases										
	average time taken (in months) for post-2017 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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

### **North Macedonia**



Cases started before 1 January 2018	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 2018	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

# Average time needed to close MAP cases

Cases started before 1 January 2018	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 2018	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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

### Overview of MAP partners (only for cases started as from 1 January 2018)

Note: the MAP cases started before 1 January 2018 and closed in 2021 are not shown in these graphs

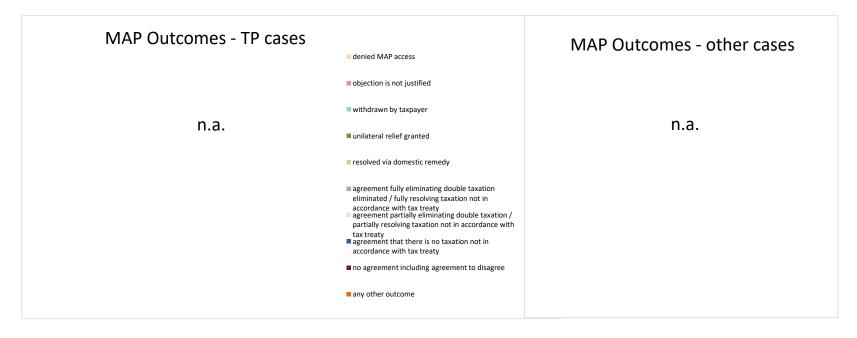


n.a.



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.

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domastic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	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 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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

					-	number of pre	-2018 cases closed during t	he reporting period by outcome	·				
category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2021		is not	withdrawn by taxpayer	unilateral	resolved via	agreement fully	agreement partially	agreement that there is no taxation not in accordance with tax	no agreement including agreement to disagree	any other outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2018 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:

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

	Table 1: Attribution / Allocation MAP Cases												
Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2021		8440	objection is not justified	withdrawn by taxpayer	number  unilateral relief granted	resolved	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double	there is no taxation not in accordance	including agreement to	any other outcome	no. of post- 2017 cases remaining ir MAP inventor on 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 1
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

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

		Table 2: Other MAP Cases												
						ı	number of po	st-2017 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2021		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	agreement to	any other	no. of post-2017 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	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:													

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

	Table 1: Attribution / Allocation MAP Cases										
	average time taken (in months) for post-2017 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:										

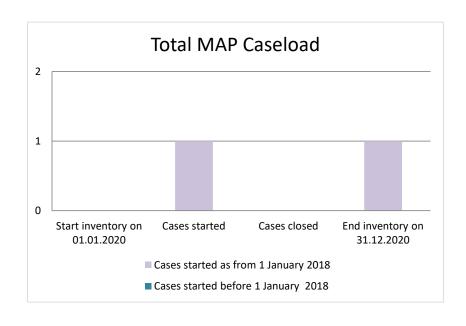
MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 2: Other MAP Cases										
	average time taken (in months) for post-2017 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:										

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

	Table 3: All MAP Cases											
	average time taken (in months) for post-2017 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

# **North Macedonia**



Cases started before 1 January 2018	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 2018	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	1	0	1

# Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2018	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 2018)

Note: the MAP cases started before 1 January 2018 and closed in 2020 are not shown in these graphs



n.a.



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

### MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

All cases	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	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 as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total

#### Annex A

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

				numbe	er of pre-201	8 cases close	ed during the re	porting period b	y outcome:				
category of	no. of pre-2018 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2018 cases remaining in on MAP inventory on 31 December 2020	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ 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.

Row 1 Row 2 Row 3

Notes:

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

					Table 1: A	Attribution / Al	location MA	P Cases						
						n	umber of pos	t-2017 case:	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2020	no. of post- 2017 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	that there is no	agreement to	any other	no. of post- 2017 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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

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

						Table 2: Ot	her MAP Ca	ses						
				number of post-2017 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2017 cases in MAP inventory on 1 January 2020	no. of post- 2017 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2017 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)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	0	1	0	0	0	0	0	0	0	0	0	0	1
	Notes:	•												

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

		Table 1: Attribution / Allocation MAP Cases								
		average time taken (in months) for post-2017 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:									

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

		average time taken (in months) for post-2017 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End						
Column 1	Column 2	Column 3	Column 4	Column 5						
Total	n.a.	n.a.	n.a.	n.a.						

2020 MAP Statistics - North Macedonia.xlsx

Row 1

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-2017 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	<b>Total Average Time</b>	n.a.	n.a.	n.a.	n.a.							
	Notes:			-								