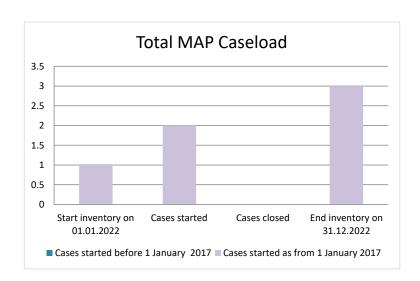
Mutual Agreement Procedure Statistics per jurisdiction

Peru

2017-2022 (post-MAP Statistics Reporting Framework)



Peru



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

Cases started as from 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	2	0	2
Other cases	1	0	0	1

Average time needed to close MAP cases

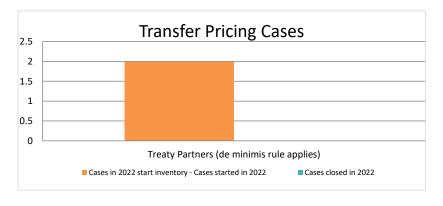
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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

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

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





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

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MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

2022 MAP Statistics - Peru.xlsx

				numb	er of pre-20	17 cases close	ed during the re	porting period by	y outcome:				
category of cases	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- 2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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:													
	of a MAP case g of MAP cases	The definition	on of a MAP	case and how t	he counting	of MAP cases a	are based on con	nmon definitions o	f MAP Statistics I	Reporting Fra	mework.		
Based on common definitions of MAP Statistics Reporting Framework, 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. An other MAP case is not an attribution / allocation MAP case.										s to (i) the			
	e computation of age time	The definition Reporting F		date and (ii) e	end date of a	MAP case and	(iii) average time	e taken for closing	pre-2017 cases	are based on	common defin	itions of MAP St	atistics

Row 1

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

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						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2016 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022	started during	***	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	there is no	no agreement including agreement to disagree	any other	no. of post-2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	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
	Natas:									·	·			

2022 MAP Statistics - Peru.xlsx Page 6/9

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

2022 MAP Statistics - Peru.xlsx Page 7/9

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

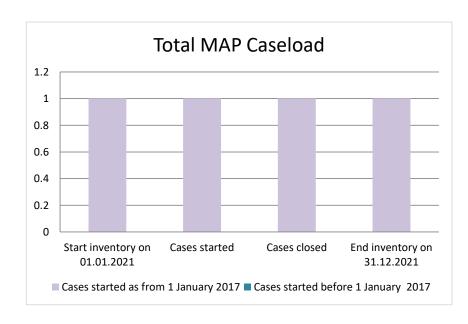
Row 1

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

2022 MAP Statistics - Peru.xlsx Page 9/9

Peru



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

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

Average time needed to close MAP cases

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

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

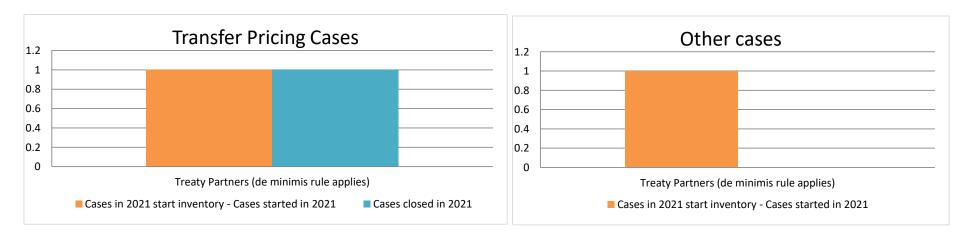
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0	0	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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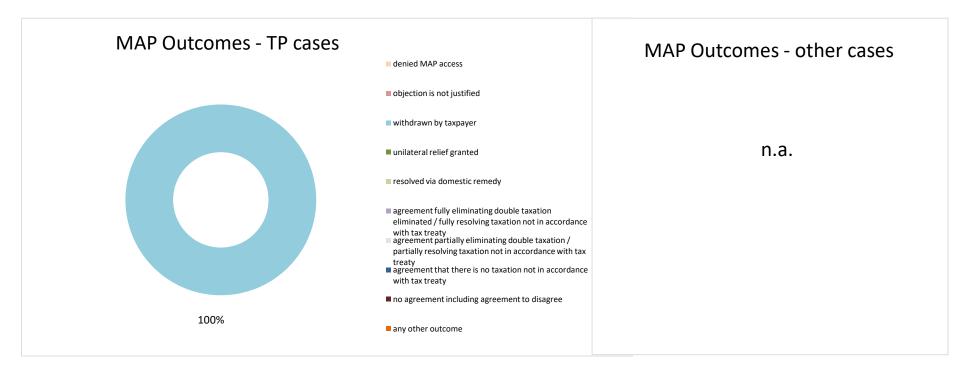
Overview of MAP partners (only for cases started as from 1 January 2017)

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



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

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

2021 MAP Statistics - Peru.xlsx Page 3/9

Annex A

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

						number c	of pre-2017 ca	ses closed during the rep	orting period by outcor	ne:				
	category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	accordance	no agreement including agreement to disagree	outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2017 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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: Definition of a Nand counting of		The definition	on of a MAP	case and how	the counting	of MAP case	s are based on common def	initions of MAP Statistics	Reporting Fram	ework.			
	Category of cas	ses	to a permar	nent establisl		e determina	tion of profits b	ework, an attribution/allocation vetween associated enterprise		ase where the ta	xpayer's MAP	request relat	tes to (i) the attr	ibution of profits
	Notes on the co average time	omputation of	The definition	. ,	rt date and (ii)	end date of	a MAP case a	nd (iii) average time taken fo	or closing pre-2017 cases	are based on co	ommon definit	tions of MAP	Statistics Repor	ting

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

						number of	post-2016 c	ases closed during the re	porting period by outc	ome:			
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		there is no	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
Treaty Partners (de minimis rule applies)	0	1	0	0	1	0	0	0	0	0	0	0	0
Total	0	1	0	0	-1	0	0	0	0	٥	0	0	0

2021 MAP Statistics - Peru.xlsx

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

						Table 2: Of	ther MAP Ca	ises						
							number of po	st-2016 case	es closed during the	reporting period by	outcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	eliminating double	agreement that there is no taxation not in accordance with tax treaty	no agreement	any other outcome	no. of post-2016 cases remaining ir MAP inventory on 31 December 202
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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

2021 MAP Statistics - Peru.xlsx

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

		Table 1: Attribution	n / Allocation MAP Cases							
		average time taken (in months) for post-2016 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
1	Treaty Partners (de minimis rule applies)	0.00	0.00	n.a.	n.a.					
	Total	0.00	0.00	n.a.	n.a.					
	Notes:	•								

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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 months) for post-2016 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
Row 1	Total	n.a.	n.a.	n.a.	n.a.				
	Notes:								

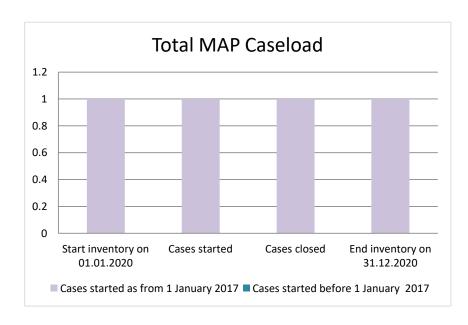
2021 MAP Statistics - Peru.xlsx Page 8/9

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

		Table 3: All MAP Cases									
		average time taken (in months) for post-2016 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
w 1	Total Average Time	0.00	0.00	n.a.	n.a.						
	Notes:										

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Peru



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

Average time needed to close MAP cases

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

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

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

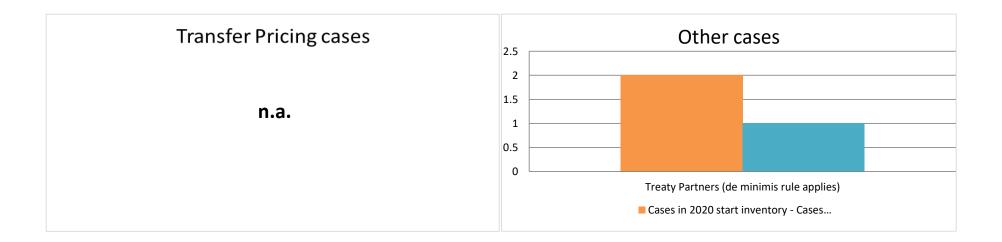
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	6.00	1.00	n.a.	n.a.

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

2020 MAP Statistics - Peru.xlsx Page 1/9

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

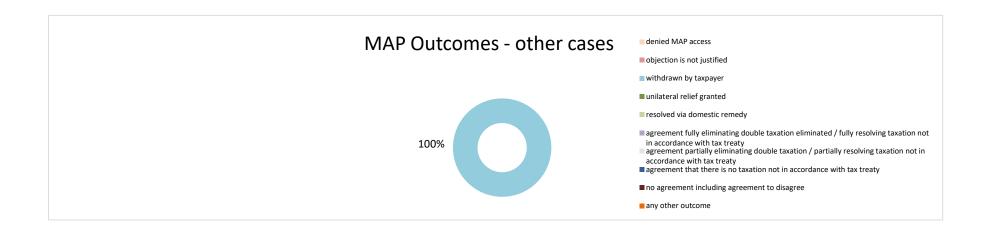
Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs



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

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

2020 MAP Statistics - Peru.xlsx Page 2/9



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

2020 MAP Statistics - Peru.xlsx Page 3/9

Annex A

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

				numbe	er of pre-201	17 cases close	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2017 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.
Notes:			•		•								

Row 1 Row 2 Row 3

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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 / Al	location MA	P Cases						
				number of post-2016 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	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	tnere is no	no agreement	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

2020 MAP Statistics - Peru.xlsx

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

						Table 2: Ot	her MAP Ca	ses						
						ı	number of po	st-2016 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / 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	including agreement to		no. of post-2016 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	1	0	0	1	0	0	0	0	0	0	0	1
	Total	1	1	0	0	1	0	0	0	0	0	0	0	1
	Notes:			-			•						•	

2020 MAP Statistics - Peru.xlsx

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

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

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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 months) for post-2016 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	6.00	1.00	n.a.	n.a.					
Total	6.00	1.00	n.a.	n.a.					
Notes:									

Row 1

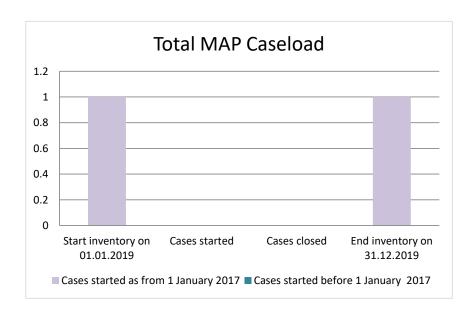
2020 MAP Statistics - Peru.xlsx Page 8/9

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

		Table 3: All MAP Cases									
			average time taken (in months) for post-2016 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	6.00	1.00	n.a.	n.a.						
	Notes:										

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Peru



Cases started before 1 January 2017	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 2017	2019 Start inventory	Cases started	Cases closed	2019 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 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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

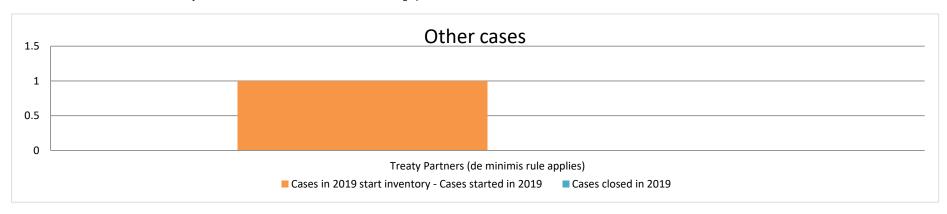
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

MAP Statistics 2019 - Peru.xlsx Page 1/8

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

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



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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

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

					number o	f pre-2017 cas	ses closed during the re	porting period by outcor	ne:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre-2017 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	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 2019 - Peru.xlsx

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-2016 cases closed during the reporting period by outcome:													
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral	resolved via domestic remedy	agreement fully eliminating double taxation eliminated /	agreement partially eliminating double taxation / partially resolving taxation not in	agreement that	including agreement to	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

MAP Statistics 2019 - Peru.xlsx

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

						Tab	le 2: Other N	AP Cases						
					number of post-2016 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double	taxation not in accordance	including agreement to	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

MAP Statistics 2019 - Peru.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 months) for post-2016 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
ow 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

MAP Statistics 2019 - Peru.xlsx Page 6/8

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

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

MAP Statistics 2019 - Peru.xlsx Page 7/8

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

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

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Peru

Total MAP Caseload





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

Cases started as from 1 January 2017	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	1	0	1

Average time needed to close MAP cases

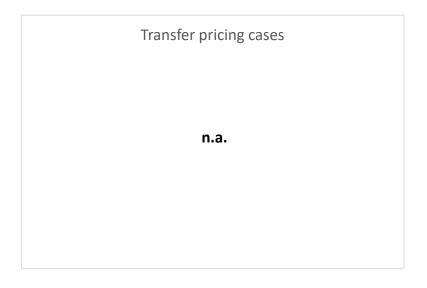
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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

MAP Statistics 2018 Peru.xlsx Page 1/9

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

Note: the MAP cases started before 1 January 2017 and closed in 2018 are not shown in these graphs





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

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

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MAP Outcomes - TP cases

MAP Outcomes - other cases

denied MAP accessobjection is not justified

withdrawn by taxpayer

■ unilateral relief granted

n.a. resolved via domestic remedy

agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty

agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty

agreement that there is no taxation not in accordance with tax treaty

■ no agreement including agreement to disagree

any other outcome

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

MAP Statistics 2018 Peru.xlsx Page 3/9

Annex A

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

				numb	er of pre-20	17 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	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:

According to the 2017 MAP statistics, Peru has 16 MAP cases in the MAP inventory on 31 December 2017. However, these MAP cases are not reported this year for the following reasons: The Double Taxation Agreement between one of the treaty partners and Peru was in force up to 31 December 2006. 16 MAP requests were submitted by the treaty partner's residents in 2017 in Peru. The taxpayers' claims involved fiscal years prior to the Double Taxation Agreement's termination. The MAP requests were not submitted to the appropriate competent authority so the MAP access was denied in 2018 in Peru. The same MAP requests were filled in the treaty partner in 2016. The treaty partner informed us that the MAP requests have not been registered as MAP cases in its system because it was not sure if the cases could be dealt with under a MAP. Peru has not received information about the MAP cases status during these past months. In addition, the MAP cases were not reported by the treaty partner to the MAP Forum 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 Case	s					
Ī						n	umber of pos	t-2016 cases	closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2016 cases remaining 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
w 2	Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
w 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Ī	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes													

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

						Table 2: 0	Other MAP (Cases						
					number of post-2016 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2018	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	no taxation	no agreement including agreement to disagree	any other outcome	no. of post-2016 cases remaining in MAP inventory on 31 December 2018
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
2	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	1	0	0	0	0	0	0	0	0	0	0	1

The CA of one of the treaty partners falling under the de minimis rule competent authority received the MAP request on 21 December 2017. According to the MAP Statistics Reporting Framework, the start date is 3 January 2018. For that reason, it was not reported in the 2017 MAP statistics. (i) According to paragraph 10(i) of the MAP Statistics Reporting Framework, the start date is the earlier of: - 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. (ii) the treaty partner's competent authority sent Peru the MAP initiation letter on 27 December 2017. Therefore, 1 week from this date is 3 January 2018. The date of receipt of the MAP request is 21 December 2017. Consequently, 5 weeks from this date is 25 January 2018. Taking into account that the start date is 3 January 2018, the MAP case is not included in the MAP inventory on 1 January 2018.

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

Milestone 1 to "End'
Column 5
n.a.
n.a.
n.a.

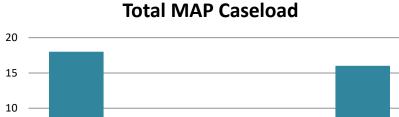
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

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

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

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

Peru





)						_		
5						_		
)								
		rt inventory 01.01.2017		Cases started	Cases closed		l inventory 31.12.2017	on
	Cas	es started a	as fron	n 1 January 2017	Cases started bef	ore 1.	January 20	17

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

Average time needed to close MAP cases (in months)

Cases started before 1 January 2017	Average time
Transfer pricing cases	16.73
Other cases	27.29

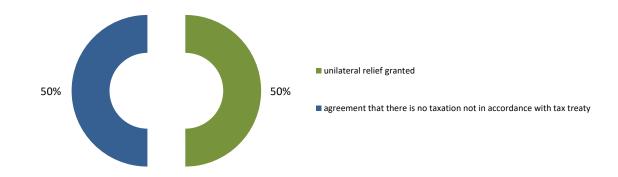
Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules:

- (i) The start date: the date of receipt of the MAP request from the taxpayer or the date Peru receives a MAP initiation letter from the other competent authority; and
- (ii) The end date: the date of the notification of the outcome to the taxpayer.

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

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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	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	1	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	1	0	0	0	0	0	0	1
Cases started as from 1 January 2017	0	0	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 2017	0	0	0	0	0	0	0	1	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	1	0	0	2

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Annex A

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

				numb	er of pre-20	17 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	relief		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- 2017 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	1	0	0	0	0	0	0	0	16.73
Others	17	0	0	0	0	0	0	0	1	0	0	16	27.29
Total	18	0	0	0	1	0	0	0	1	0	0	16	22.01

Notes:

- 1) 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 directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to 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 other similar provision, 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.
- 2) A MAP request submitted by the taxpayer to one Contracting Party to a tax treaty shall be counted as only one MAP cases if the request concerns the taxation of only one taxpayer.
- 3) 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. An other MAP case is a case that is not an attribution / allocation MAP case.
- 4) The average time taken to close pre-2017 cases was computed by applying the following rules:
- (i) The start date: the date of receipt of the MAP request from the taxpayer or the date Peru receives a MAP initiation letter from the other competent authority; and
- (ii) The end date: the date of the notification of the outcome to the taxpayer.

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

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

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

Table 2: Other MAP Cases												
			number of post-2016 cases closed during the reporting period by outcome									
no. of post- 2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases started during the reporting period	denied MAP access			unilateral relief granted	resolved via domestic remedy	taxation not in	taxation / partially resolving taxation not	there is no taxation not in accordance	including agreement to	any other	no. of post-2016 cases remaining ii MAP inventory or 31 December 2017
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
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
	2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases in MAP inventory on 1 January 2017 2017 2016 cases started during the reporting period	no. of post- 2016 cases in MAP inventory on 1 January 2017 2016 cases started during the reporting period denied denied MAP access	no. of post- 2016 cases in MAP inventory on 1 January 2017 2017 2016 cases started during the reporting period denied MAP access not justified	no. of post- 2016 cases in MAP inventory on 1 January 2017 no. of post- 2016 cases started during the reporting period denied MAP access not justified objection is withdrawn by not justified taxpayer	no. of post- 2016 cases in MAP inventory on 1 January 2017 no. of post- 2016 cases started during the reporting period no. of post- 2016 cases started during the reporting period nobjection is withdrawn by taxpayer relief granted	no. of post-2016 cases in MAP inventory on 1 January 2017 no. of post-2016 cases started during the reporting period no. of post-2016 cases objection is not justified objection is not justified taxpayer of post-2016 cases withdrawn by not justified taxpayer of post-2016 cases in number of post-2016 cases objection is not justified o	no. of post-2016 cases closed during the reporting period no. of post-2016 cases closed during the reporting period no. of post-2016 cases closed during the withdrawn by taxpayer on tight period no. of post-2016 cases closed during the withdrawn by taxpayer on tight period number of post-2016 cases closed during the resolved during the via domestic granted of fully resolving taxation not in accordance with tax treaty	no. of post-2016 cases closed during the reporting period by our started during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed during the reporting period by our number of post-2016 cases closed d	no. of post-2016 cases closed during the reporting period by outcome no. of post-2016 cases in MAP inventory on 1 January 2017 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 9 Column 10 number of post-2016 cases closed during the reporting period by outcome agreement fully eliminating double taxation / geliminating double taxation / fully resolving taxation not in accordance with tax treaty agreement that there is no taxation not in accordance with tax treaty Column 9 Column 10 Column 11	no. of post-2016 cases in MAP inventory on 1 January 2017 Column 2 Column 3 Column 4 Column 5 Column 6 Column 6 Column 7 Column 8 Column 8 Column 9 Column 9 Column 10 Column 11 Column 12 Column 12 Column 10 Column 11 Column 12	no. of post-2016 cases in MAP inventory on 1 January 2017

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

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

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

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

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

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

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