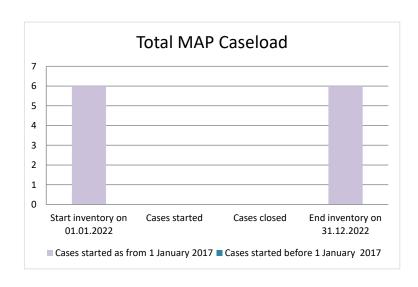
Mutual Agreement Procedure Statistics per jurisdiction

Qatar

2017-2022 (post-MAP Statistics Reporting Framework)



Qatar



| 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 | 0 | 0 | 0 |
| Other cases | 6 | 0 | 0 | 6 |

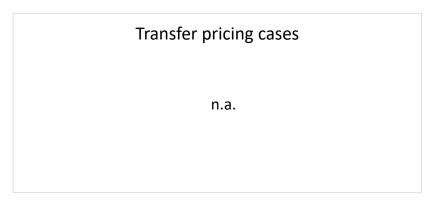
Average time needed to close MAP cases

| 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. |

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.

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| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not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 | 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 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 |

| | | | | | num | ber of pre-2 | 017 cases clo | sed during the re | porting period by | outcome: | | | | |
|-------|--|-------------------------|----------------------------------|--------------------------|----------|--------------|--|---------------------------|-------------------------------|--|-------------------|---|---|-----------|
| | category of cases in MAP inventory on 1 January 2022 | denied MAP access | objection is not justified | withdrawn by taxpayer | relief | resolved via | / fully resolving taxation not in accordance | resolving taxation not in | no taxation not in accordance | 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. |
| 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 / A | location MA | P Cases | | | | | | |
|-------|----------------|--|---|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---|-------------|------------------------|-------------------|--|
| | | | | | | | number of po | st-2016 case | es closed during the | reporting period by ou | itcome: | | | |
| | Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2022 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | there is no | including agreement to | any other 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 | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Notes: | | | | | | | | | | | | | |

| | | | | | | Table 2: Ot | her MAP Ca | ses | | | | | | |
|-------|---|--|---|---|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|----------------------|-------------|--------------|-----------|--|
| | | | | 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 2022 | no. of post- 2016 cases started during the reporting period | MAAD | 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 | tnere is no | no agreement | 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 | Malaysia | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | Total | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Notes: | | | | · | | - | | | · | | | | |

| | 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: | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

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

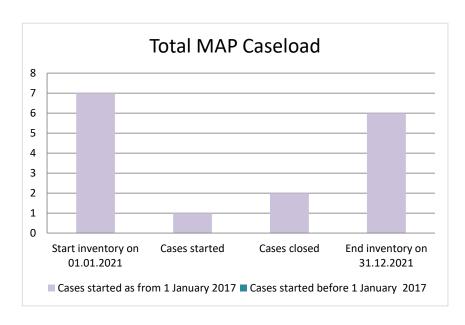
| Table 2: Other MAP Cases | | | | | | | | | |
|--|--|----------|----------|----------|--|--|--|--|--|
| average time taken (in months) for post-2016 cases from: | | | | | | | | | |
| Treaty Partner | "Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Milestone 1 to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

Row 1

2022 MAP Statistics - Qatar.xlsx Page 8/9

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

Qatar



| 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 | 0 | 0 | 0 |
| Other cases | 7 | 1 | 2 | 6 |

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.

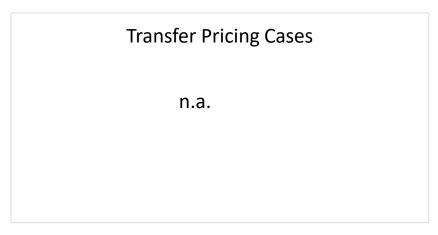
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |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

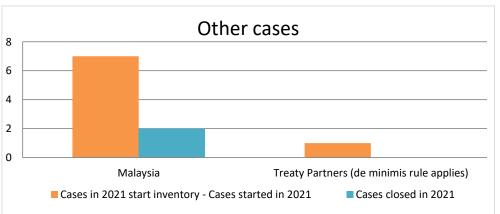
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Qatar.xlsx Page 1/9

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

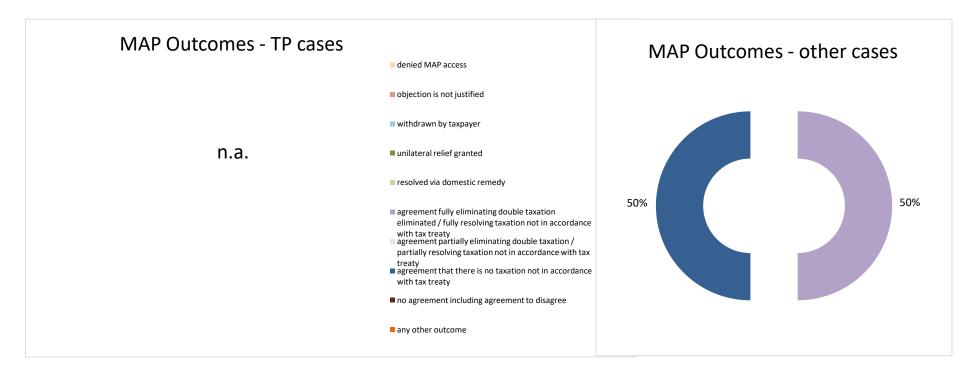
Note: the MAP cases started before 1 January 2017 and closed in 2021 are not shown in these graphs





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

2021 MAP Statistics - Qatar.xlsx Page 2/9



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

2021 MAP Statistics - Qatar.xlsx Page 3/9

Annex A

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

| | | | | | number of | pre-2017 case | es closed during the re | porting period by ou | tcome: | | | | |
|----------------------------|--|----------------|---|---------------|---------------------------------|------------------------------------|---|---|--|---|-------------------|---|--------------|
| category cases | no. of pre-2017 of cases in MAP inventory on 1 January 2021 | denied MAP | 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- 2017 cases remaining in on MAP inventory on 31 December 2021 | 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: | | | | | | | | | | | | | |
| | a MAP case g of MAP cases | The definition | e definitions used by the State of Qatar are the same as those already reported and available in the 2018 MAP statistics. | | | | | | | | | | |
| Category of | cases | The definition | definitions used by the State of Qatar are the same as those reported in the 2018 MAP statistics. | | | | | | | | | | |
| Notes on the average time | e computation of le | The State of | of Qatar is usin | g the same de | finitions as th | hose reported | in the 2018 MAP statisti | cs. | | | | | |

2021 MAP Statistics - Qatar.xlsx Page 4/9

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 | | | | | | | | | | | | | |
|-------|---|--|-----------|-------------------------|----------------------------------|--------------------------|---------------------------------|-----------------|---|---|-------------|------------------------|-----------|--|
| | | | | | | r | number of pos | 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 2021 | l started | 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 | there is no | including agreement to | | no. of post- 2016 cases remaining in MAP inventory on 31 December 2021 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 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 other Cases

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|-------------|------------------------|----------------------|--|
| | | | | | ı | number of po | st-2016 case | es closed during the | e reporting period by o | outcome | | | |
| | no. of post- 2016 cases in MAP inventory on 1 January 2021 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / 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 | including agreement to | any other outcome | no. of post-2016 cases remaining in MAP inventory on 31 December 2021 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Malaysia | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 5 |
| Treaty Partners (de minimis rule applies) | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 6 |

Row 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-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 - Qatar.xlsx Page 7/9

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 | | | | | | | |
| Malaysia | 25.97 | 0.23 | n.a. | n.a. | | | | | | | |
| Total | 25.97 | 0.23 | n.a. | n.a. | | | | | | | |

Row 1

Notes:

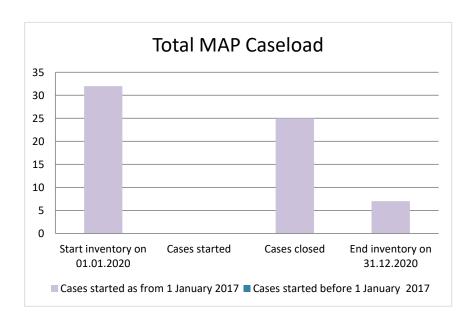
2021 MAP Statistics - Qatar.xlsx Page 8/9

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" | Milestone 1 to "End" | | | | | | | | |
| | | Column 1 | Column 2 | Column 3 | Column 4 | | | | | | |
| Row 1 | Total Average Time | 25.97 | 0.23 | n.a. | n.a. | | | | | | |
| | Notes: | | | | | | | | | | |

2021 MAP Statistics - Qatar.xlsx Page 9/9

Qatar



| 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 | 32 | 0 | 25 | 7 |

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 $% \left(1\right) =\left(1\right) \left(1\right) \left($
- (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.

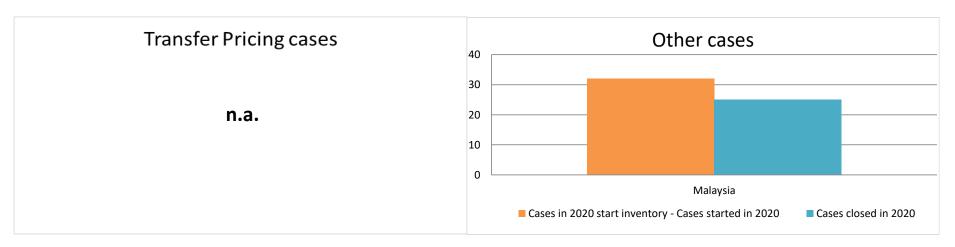
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End | |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|--|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a.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

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

2020 MAP Statistics - Qatar.xlsx Page 1/9

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

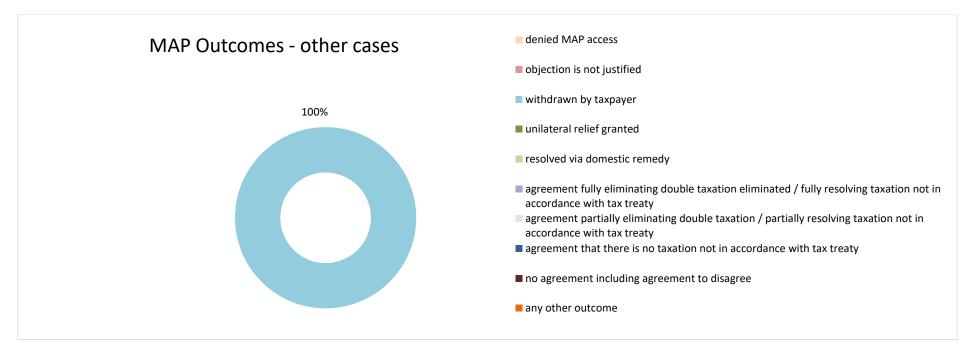
Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs



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 - Qatar.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 | 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 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| Cases started before 1 January 2017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2017 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| All cases | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |

2020 MAP Statistics - Qatar.xlsx Page 3/9

Annex A

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

| category of cases | no. of pre-2017 cases in MAP inventory on 1 January 2020 | denied MAP access | objection is not justified | | · | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving | 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- 2017 cases remaining in on MAP inventory on 31 December 2020 | average time taken (in months) for closing pre- 2017 cases during the reporting period |
|----------------------------|---|-------------------------|----------------------------------|----------|----------|------------------------------------|--|------------------------------|--|--|-------------------|---|---|
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 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. |
| Notoo: | | | • | • | | | | | | | | | |

Row 1 Row 2 Row 3

Notes:

2020 MAP Statistics - Qatar.xlsx Page 4/9

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

| | | Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | |
|-------|----------------|--|--|--|----------------------------------|--------------------------|---------------------------------|-----------------|---|--|-------------|---|-------------------|---|
| | | | | number of post-2016 cases closed during the reporting period by outcome: | | | | | | | | | | |
| | Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2020 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | 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 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 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

| | | | | | Table 2: Ot | her MAP Ca | ses | | | | | | |
|----------------|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|--|---|----------------------|--|
| | | | | | | number of po | st-2016 case | es 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 | no agreement including agreement to disagree | 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 |
| Malaysia | 32 | 0 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Total | 32 | 0 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |

Notes:

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

| 1 | | | | | | | | | |
|-------|---|--|--|------------------------|----------------------|--|--|--|--|
| | 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 | | | | | | |
| Malaysia | 18.64 | 0.23 | 14.89 | 3.75 | | | | | | |
| Total | 18.64 | 0.23 | 14.89 | 3.75 | | | | | | |

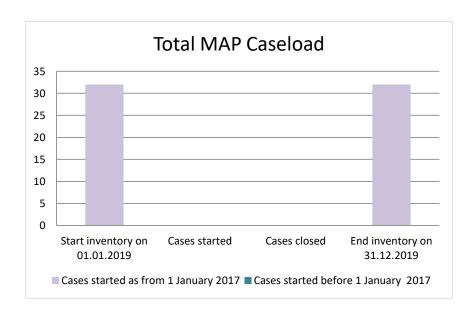
Row 1

Notes:

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 | 18.64 | 0.23 | 14.89 | 3.75 | | | | | | |
| | Notes: | | | | | | | | | | |

Qatar



| 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 | 32 | 0 | 0 | 32 |

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:

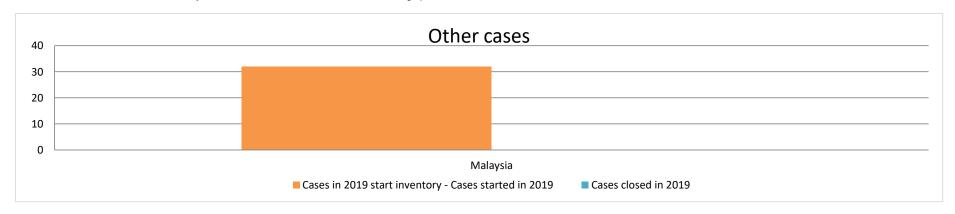
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| 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. |

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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 2019 are not shown in these graphs



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | resolving taxation not in | 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 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 of | pre-2017 case | es closed during the r | eporting period by outco | ome: | | | | |
|----------------------------|---|----------|-------------------------------|--------------------------|------------------------------|------------------------------------|---|---|--|---|-------------------|--|---|
| category of cases | no. of pre-2017 cases in MAP inventory on 1 January 2019 | denied | 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 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. |
| Notes: | | | | | | | | | | | | | |

MAP Statistics 2019 - Qatar.xlsx Page 3/8

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

| Table 1: Attribution / Allocation MAP Cases number of post-2016 cases closed during the reporting period by outcome: | | | | | | | | | | | | | |
|---|--|--|-------------------------|-------------------------------|--------------------------|---------------------------------|------------------------------------|--|---|--------------------------------|------------------------|-------------------|---|
| | | | | | | numbe | r of post-2016 ca | ases closed during the re | porting period by outcome: | | | | |
| | no. of post- 2016 cases in MAP inventory on 1 January 2019 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | eliminating double taxation / partially resolving taxation not in accordance with tax | there is no taxation not in | 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 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Row 1

Notes:

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

| | | | | | Table 2 | : Other MAF | 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 | resolving taxation not | taxation / partially resolving taxation not | taxation not in | no agreement | | no. of post-2016 cases remaining ir 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 |
| Malaysia | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 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 |
| Total | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |

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: | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

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

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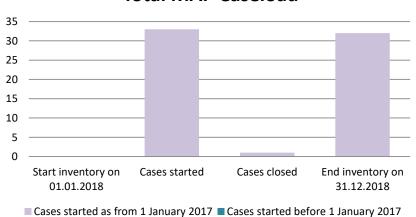
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

| | | Table 3: All MAP Cases | | | | | | | | |
|-------|--------------------|--|---|------------------------|----------------------|--|--|--|--|--|
| | | average time taken (in months) 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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Qatar





| 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 | 33 | 1 | 32 |

Average time needed to close MAP cases

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

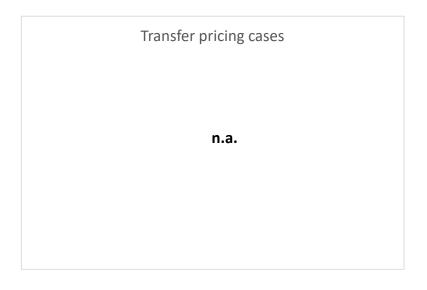
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|-------------------------|-----------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |
| Other cases | 3.35 | 1.15 | n.a. | n.a. |

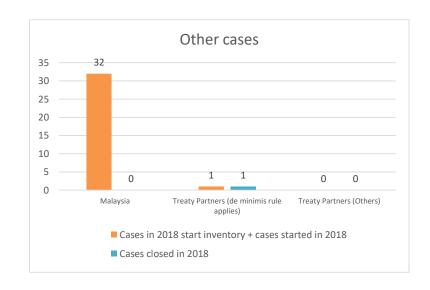
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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 2018 are not shown in these graphs





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

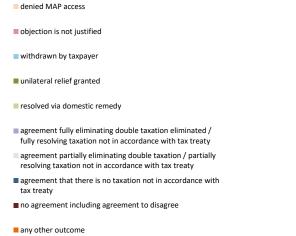
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

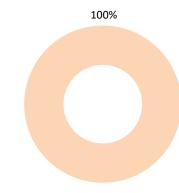
MAP Statistics 2018 Qatar.xlsx Page 2/9

MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases





| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | remeay | 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) | 1 | 0 | 0 | 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| All cases | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

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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 | resolving | 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:

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

| | | | | | | 1: Attribution | | | | reporting period by o | utcome: | | | |
|--------------|-------------------------------|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---|--|---|----------------------|---|
| | Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2018 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | no. of post- 2016 cases remaining ir MAP invento on 31 December 20 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Treaty Partn | ers (de minimis rule applies) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Treaty Partn | ers (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | Table 2: Other MAP Cases | | | | | | | | | | | | | |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|--|---|-----------|--|
| | | | | | | n | umber of pos | 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 2018 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other | no. of post-2016 cases remaining in MAP inventory on 31 December 2018 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Malaysia | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| Row 2 | Treaty Partners (de minimis rule applies) | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 33 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| Ī | Notes: | | | | | | | | | | | | | |

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

| | | average time taken (in months) for post-2016 cases from: | | | | | | | | |
|---|---|---|---|---|--|--|--|--|--|--|
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | | | | | | |
| Treaty Partners (de minimis rule applies) | 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. | | | | | | |
| | Column 1 Treaty Partners (de minimis rule applies) Treaty Partners (Others) | Column 1 Column 2 Treaty Partners (de minimis rule applies) n.a. Treaty Partners (Others) n.a. Total Average Time n.a. | Treaty Partner Column 1 Column 2 Column 3 Treaty Partners (de minimis rule applies) Treaty Partners (Others) Total Average Time Receipt of taxpayer's MAP request to "Start" Column 2 Column 3 n.a. n.a. n.a. n.a. n.a. | Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2 Column 3 Column 4 Treaty Partners (de minimis rule applies) n.a. n.a. Treaty Partners (Others) n.a. n.a. n.a. Total Average Time Receipt of taxpayer's MAP request to "Start" Column 3 Column 4 Tolumn 4 Tolumn 5 N.a. n.a. n.a. n.a. n.a. n.a. 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 | | | | | | |
| reaty Partners (de minimis rule applies) | 3.35 | 1.15 | n.a. | n.a. | | | | | | |
| reaty Partners (Others) | n.a. | n.a. | n.a. | n.a. | | | | | | |
| otal Average Time | 3.35 | 1.15 | n.a. | n.a. | | | | | | |

Row 3

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

| | | | Table 3: All MAP Cases | | |
|-----|--------------------|------------------|---|--------------------------|----------------------|
| | | | average time taken (in months) f | or post-2015 cases from: | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| w 1 | Total Average Time | 3.35 | 1.15 | n.a. | n.a. |
| | Notes: | | | | |

Qatar

| Cases started before 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 |

| 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 |

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