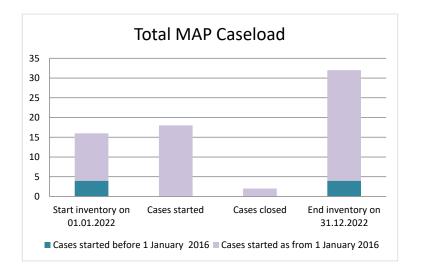
Mutual Agreement Procedure Statistics per jurisdiction

# Saudi Arabia

2018-2022 (post-MAP Statistics Reporting Framework)



#### Saudi Arabia



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	0	4
Other cases	0	0	0	0

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	10	9	1	18
Other cases	2	9	1	10

### Average time needed to close MAP cases

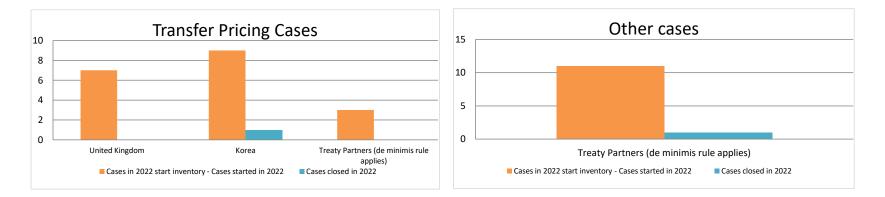
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.33	1.15	1.58	17.75
Other cases	2.93	0.95	0.82	2.10

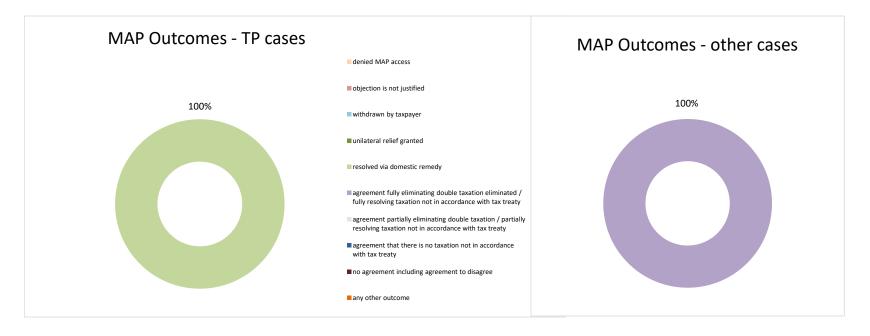
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

					nı	umber of pre	-2016 cases c	losed during the	reporting period by o	utcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	agreement including agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	2016 cases
	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	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
	Notes:													
		computation of age time		art date: the date of notification by the competent authority that received the MAP request from the taxpayer d date: the date of agreement between both competent authorities.										
		-	After a discu	ussion with th	ne other CA, we	e agreed to a	dd 4 cases for	pre-2016 that were	e not there in the 2021	MAP Statistics				
	Other notes	s on Annex A												

					Table 1: /	Attribution / A	location MA	P Cases						
			number of post-2015 cases closed during the reporting period by outcome:											
		no. of post- 2015 cases in MAP inventory on 1 January 2022			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	eliminating double taxation / partially resolving taxation not in accordance with		no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	United Kingdom	3	4	0	0	0	0	0	0	0	0	0	0	7
	Korea	5	4	0	0	0	0	1	0	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	2	1	0	0	0	0	0	0	0	0	0	0	3
	Total	10	9	0	0	0	0	1	0	0	0	0	0	18
	Notes: A mismatch has arisen based on a recategorisation of one case from "Other" to "Attribution / Allocation "													

Annex B MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

2022 MAP Statistics - Saudi Arabia.xlsx

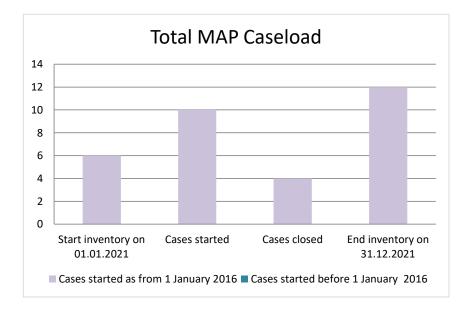
						Table 2: Of	her MAP Ca	ses						
							number of po	ost-2015 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	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	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	9	0	0	0	0	0	1	0	0	0	0	10
	Total	2	9	0	0	0	0	0	1	0	0	0	0	10
	Notes: A mismatch has arisen based on a recategorisation of one case from	"Other" to "Attributio	n / Allocation "											

	Table 1: Attribution	n / Allocation MAP Cases									
		average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Korea	19.33	1.15	1.58	17.75							
Total	19.33	1.15	1.58	17.75							
Notes:											
	Column 1 Korea Total	Treaty Partner"Start" to "End"Column 1Column 2Korea19.33Total19.33	Treaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start"Column 1Column 2Column 3Korea19.331.15Total19.331.15	average time taken (in months) for post-2015 cases from:       Treaty Partner     "Start" to "End"     Receipt of taxpayer's MAP request to "Start"     "Start" to Milestone 1       Column 1     Column 2     Column 3     Column 4       Korea     19.33     1.15     1.58       Total     19.33     1.15     1.58							

		Table 2: Other MAP Cases											
		average time taken (in months) for post-2015 cases from:											
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
<i>w</i> 1	Treaty Partners (de minimis rule applies)	2.93	0.95	0.82	2.10								
	Total	2.93	0.95	0.82	2.10								
	Notes:												

		Table 3: All MAP Cases											
			average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	11.13	1.05	1.20	9.93								
	Notes:												

### Saudi Arabia



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	9	1	10
Other cases	4	1	3	2

#### Average time needed to close MAP cases

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

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

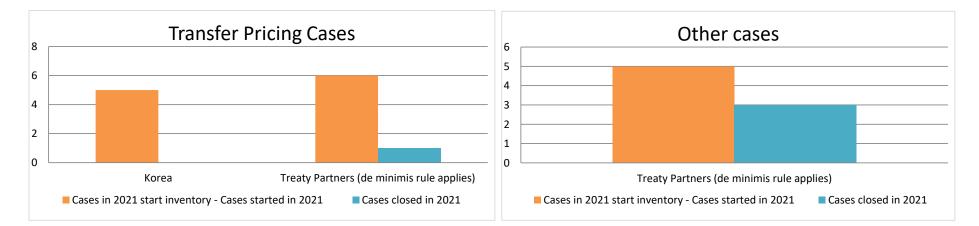
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.38	1.15	n.a.	n.a.
Other cases	33.58	2.22	10.21	23.37

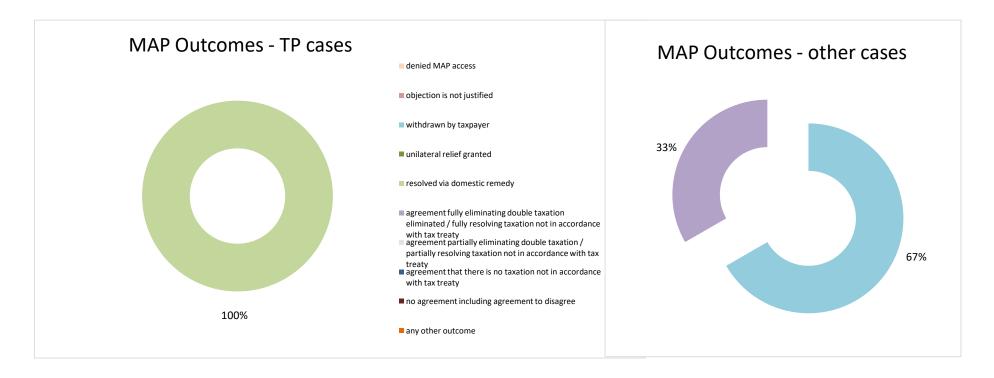
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

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



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



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

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

						number o	of pre-2016 ca	ses closed during the	reporting period by ou	tcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	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- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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:													

Annex B

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

					Table 1:	Attribution / A	llocation MA	P Cases						
					1	1	number of pos	st-2015 cases	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	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	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Korea	0	5	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	2	4	0	0	0	0	1	0	0	0	0	0	5
	Total	2	9	0	0	0	0	1	0	0	0	0	0	10
	Notes:													

Annex B

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

						Table 2: O	ther MAP Ca	ses						
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	4	1	0	0	2	0	0	1	0	0	0	0	2
	Total	4	1	0	0	2	0	0	1	0	0	0	0	2
	<u>Notes:</u>													

Annex B

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

		Table 1: Attribution	/ Allocation MAP Cases							
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Treaty Partners (de minimis rule applies)	25.38	1.15	n.a.	n.a.					
	Total	25.38	1.15	n.a.	n.a.					
	Notes:									

Annex B

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

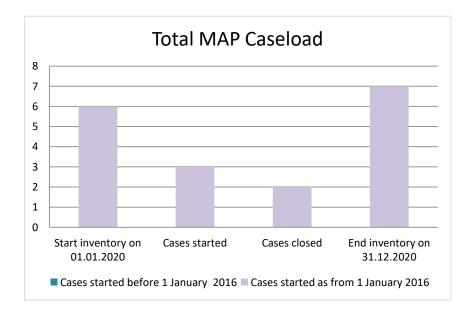
		Table 2:	Other MAP Cases							
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Treaty Partners (de minimis rule applies)	33.58	2.22	10.21	23.37					
	Total	33.58	2.22	10.21	23.37					
	Notes:									

Annex B

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

			Table 3: All MAP Cases								
			average time taken (in months) for post-2015 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	31.53	1.96	10.21	23.37						
	<u>Notes:</u>										

### Saudi Arabia



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	2	1	1	2
Other cases	4	2	1	5

#### Average time needed to close MAP cases

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

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

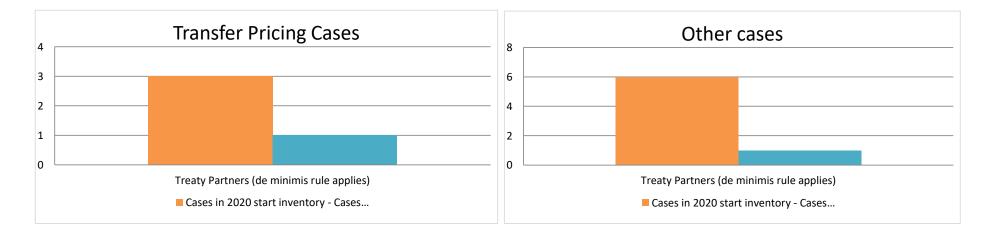
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.62	1.15	n.a.	n.a.
Other cases	9.47	1.15	1.58	7.89

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

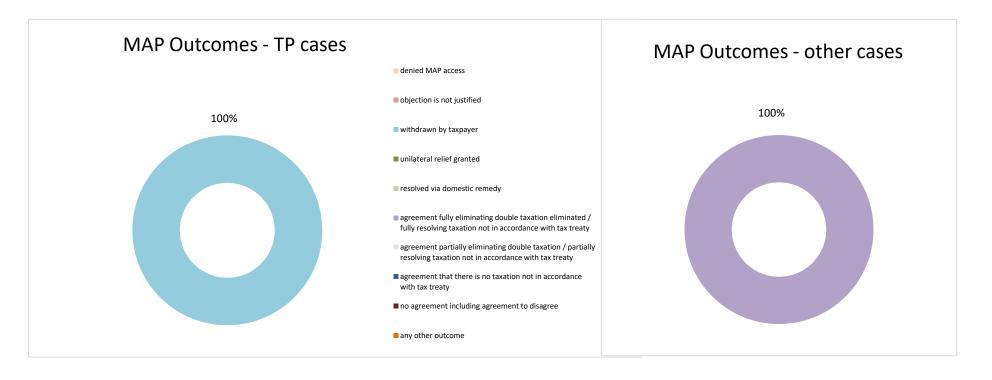
### **Overview of MAP partners (only for cases started as from 1 January 2016)**

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



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

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



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

Annex A

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

				number of pre-2016 cases closed during the reporting period by outcome:										
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving	partially resolving taxation not in	no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	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
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.
	<u>Notes:</u>													

Annex B

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

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

Row 1

Annex B

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

	Table 2: Other MAP Cases													
ſ				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	double taxation /	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	adreement that	no agreement	any other outcome	no. of post-2015 cases remaining i MAP inventory or 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
	Treaty Partners (de minimis rule applies)	4	2	0	0	0	0	0	1	0	0	0	0	5
	Total	4	2	0	0	0	0	0	1	0	0	0	0	5
<u> </u>	Notes:													

Row 1

Annex B

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

		Table 1: Attribution	/ Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
	Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.
	Total	0.62	1.15	n.a.	n.a.
<u>:</u>					

Annex B

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

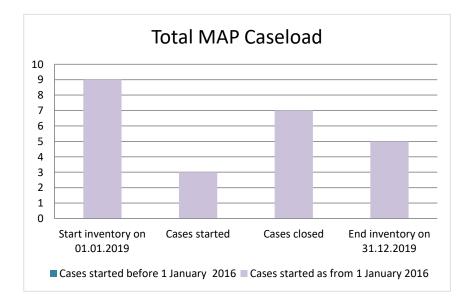
		Table 2:	Other MAP Cases								
			average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Treaty Partners (de minimis rule applies)	9.47	1.15	1.58	7.89						
	Total	9.47	1.15	1.58	7.89						
	Notes:										

Annex B

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

			Table 3: All MAP Cases		
			average time taken (in months) fo	r post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	5.05	1.15	n.a.	n.a.
	Notes:				

#### Saudi Arabia



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

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	2	0	1	1
Other cases	7	3	6	4

#### Average time needed to close MAP cases

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

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

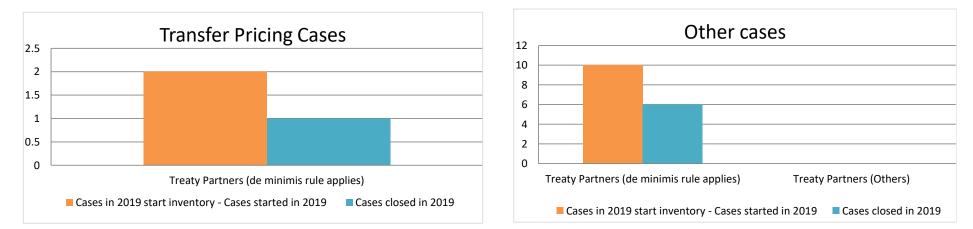
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	11.41	1.15	n.a.	n.a.
Other cases	18.08	1.13	0.06	4.00

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

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

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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

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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	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	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
Other cases (all)	1	0	0	0	1	1	1	0	2	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	1	1	1	0	2	0	6
All cases	2	0	0	0	1	1	1	0	2	0	7

Annex A

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

						number o	of pre-2016 ca	ases closed during the	reporting period by outc	ome:				
	category of cases	no. of pre-2016 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	accordance with	no agreement including agreement to disagree	any other outcome	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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.
	<u>Notes:</u>													

Annex B

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

					Tab	le 1: Attribution	on / Allocatio	on MAP Cases	5					
							numbe	of post-2015 c	ases closed during the re	eporting period by outcon	ne:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation 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- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	0	1	0	0	0	0	0	0	0	0	0	1
	Total	2	0	1	0	0	0	0	0	0	0	0	0	1
	<u>Notes:</u>													

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

						Table	2: Other MA	P Cases						
							number	of post-2015 c	ases closed during the rep	orting period by outcom	e		-	
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no taxation not in	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Treaty Partners (de minimis rule applies)	7	3	1	0	0	0	1	1	1	0	2	0	4
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	7	3	1	0	0	0	1	1	1	0	2	0	4
	Notes:													

Annex B

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

		average time taken (in montl	average time taken (in months) for post-2015 cases from:							
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	11.41	1.15	n.a.	n.a.						
Total	11.41	1.15	n.a.	n.a.						
otes:										
of	Column 1 Treaty Partners (de minimis rule applies) Total	"Start" to "End"   Column 1 Column 2   Treaty Partners (de minimis rule applies) 11.41   Total 11.41	"Start" to "End"request to "Start"Column 1Column 2Column 3Treaty Partners (de minimis rule applies)11.411.15Total11.411.15	Column 1Column 2Column 3Column 4Treaty Partners (de minimis rule applies)11.411.15n.a.Total11.411.15n.a.						

Annex B

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

		Table 2:	Other MAP Cases						
		average time taken (in months) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
Row 1	Treaty Partners (de minimis rule applies)	20.30	1.15	n.a.	n.a.				
	Treaty Partners (de minimis rule applies)	16.97	1.11	0.06	4.00				
	Total	18.08	1.13	0.06	4.00				
	Notes:								

Annex B

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

			Table 3: All MAP Cases								
			average time taken (in months) for post-2015 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	17.12	1.13	0.06	4.00						
	<u>Notes:</u>										

# Saudi Arabia

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

Cases started before 1 January 2016	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 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	0	0	2
Other cases	2	0	0	2

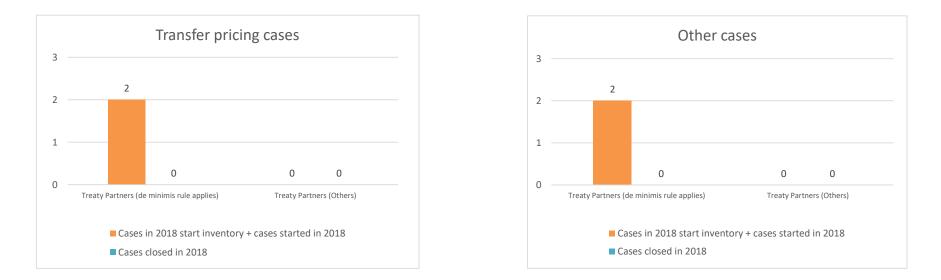
# Average time needed to close MAP cases

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

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

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

Note: the MAP cases started before 1 January 2016 and closed in 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 Outcomes - TP cases**

n.a.

#### **MAP Outcomes - other cases**

n.a.

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

denied MAP access

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	eliminated / fully resolving taxation not in accordance with	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 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

	no. of pre-2016 cases in MAP cases inventory on 1 January 2018				numb	per of pre-20	16 cases clos	ed during the re	porting period b	y 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	resolving	no taxation not in accordance with tax treaty	agreement	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	2016 cases
	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.
	<u>Notes:</u>													

Annex B

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

no. of post- 2015 cases in MAP inventory on 1 January 2018	started		objection is not justified		unilatoral	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement	no agreement including agreement to disagree	any other outcome	no. of post 2015 cases remaining i MAP invento on 31 December 20
2015 cases in MAP inventory on 1 January 2018	2015 cases started during the reporting	denied MAP	is not	withdrawn by	/ relief	via domestic remedy	eliminating double taxation eliminated / fully resolving taxation not in accordance with	eliminating double taxation / partially resolving taxation not in accordance	that there is no taxation not in accordance	including agreement to disagree	any other outcome	2015 case remaining MAP invent on 31
Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 1
2	0	0	0	0	0	0	0	0	0	0	0	2
0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	2
				0 0 0 0	0 0 0 0 0	0 0 0 0 0 0						

Annex B

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

[	Table 2: Other MAP Cases													
						n	number of pos	st-2015 case	s closed during the	e reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		no. of post-2015 cases remaining ir 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
ow 2	Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	0	0	0	2
ow 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	0	0	0	0	0	0	0	0	0	0	0	2
	Notes:													

Annex B

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

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

Annex B

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

	Table 2: Other MAP Cases												
			average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
ow 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.								
ow 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.								
	Total Average Time	n.a.	n.a.	n.a.	n.a.								
	<u>Notes:</u>												

Annex B

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:										