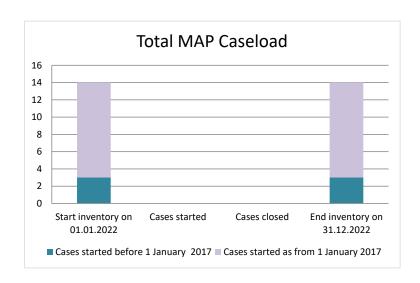
Mutual Agreement Procedure Statistics per jurisdiction

Tunisia

2017-2022 (post-MAP Statistics Reporting Framework)



Tunisia



| 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 | 3 | 0 | 0 | 3 |

| Cases started as from 1 January 2017 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 8 | 0 | 0 | 8 |

Average time needed to close MAP cases

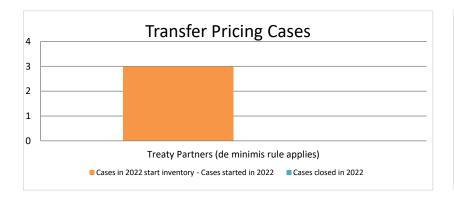
| Cases started before 1 January 2017 | Average time |
|-------------------------------------|-----------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

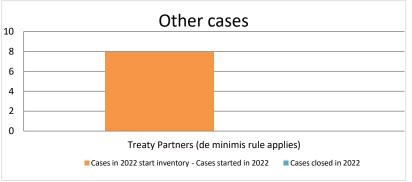
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|-----------------|---------------------|-------------------------|--------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |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

2022 MAP Statistics - Tunisia.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 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.

2022 MAP Statistics - Tunisia.xlsx Page 2/9

MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.

| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not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

| | | | | nuı | nber of pre- | 2017 cases cl | osed during the re | porting period by o | utcome: | | | | |
|----------------------------|---|-------------------------|--|--------------------------|---------------------------------|------------------------------------|--|---|------------|--|-------------------|---|---|
| category of cases | no. of pre-2017 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 | eliminating double taxation / partially resolving | 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. |
| Others | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Notes: | | | | | | | | | | | | | |
| | f a MAP case of MAP cases | We are usir | re using the definitions under the 2007 report. | | | | | | | | | | |
| Category | y of cases | Item (c) of a | of annex C of MAP Statistics Reporting Framework | | | | | | | | | | |
| | | | he method indicated in MAP Statistics Reporting Framework (Annex D). the average time indicated of the closed case were determined by the other jursidiction rerage time that we calculated. | | | | | | | | | on and matches | |

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

Notes:

| | | | | | | Table 2: Of | 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 | started during | 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 | no agreement including agreement to disagree | any other | no. of post-2016 cases remaining in MAP inventory on 31 December 2022 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Treaty Partners (de minimis rule applies) | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Total | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Mater. | | | | | | | | | | | | | - |

2022 MAP Statistics - Tunisia.xlsx Page 6/9

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

2022 MAP Statistics - Tunisia.xlsx Page 7/9

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

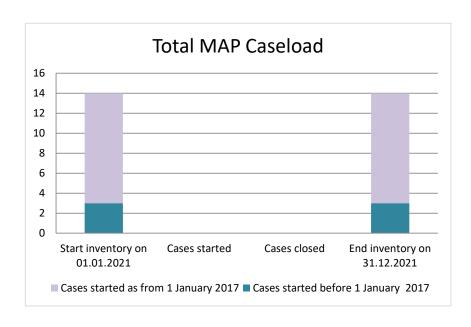
| Table 2: Other MAP Cases | | | | | | | | | | |
|--|------------------|--|------------------------|----------------------|--|--|--|--|--|--|
| average time taken (in months) for post-2016 cases from: | | | | | | | | | | |
| Treaty Partner | "Start" to "End" | Receipt of taxpayer's MAP request to "Start"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

Row 1

| | | Table 3: All MAP Cases | | | | | | | | | | |
|------|--------------------|--|---|------------------------|----------------------|--|--|--|--|--|--|--|
| | | average time taken (in months) for post-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 | | | | | | | |
| ow 1 | Total Average Time | n.a. | n.a. | n.a. | n.a. | | | | | | | |
| | Notes: | | | | | | | | | | | |

2022 MAP Statistics - Tunisia.xlsx Page 9/9

Tunisia



| 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 | 3 | 0 | 0 | 3 |

| Cases started as from 1 January 2017 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 8 | 0 | 0 | 8 |

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:

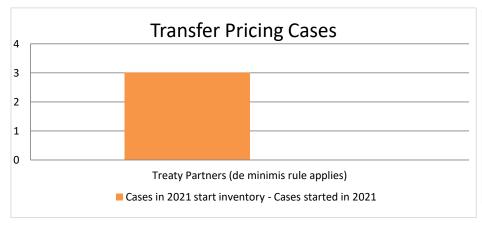
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

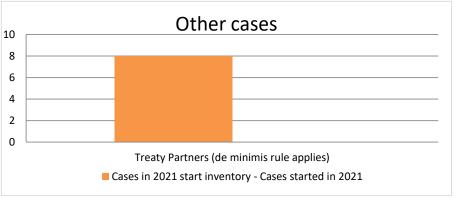
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |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

2021 MAP Statistics - Tunisia.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 - Tunisia.xlsx Page 2/9

MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | 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 | 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 |

2021 MAP Statistics - Tunisia.xlsx Page 3/9

Annex A

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

| | | | | | number o | of pre-2017 ca | ses closed during the re | eporting period by outcon | ne: | | | | |
|----------------------------|---|-------------------------|----------------------------------|--------------------------|---------------------------------|------------------------------------|--------------------------|---|------------|--|----------------------|--|---|
| category of cases | no. of pre-2017 cases in MAP inventory on 1 January 2021 | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | taxation / fully | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | accordance | no agreement including agreement to disagree | any other outcome | no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2021 | average time taken (in months) for closing pre- 2017 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Others | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Notes: | | | | | | | | | | | | | |

Row 3

Notes:

We are using the definitions under the 2007 report.

Definition of a MAP case and counting of MAP cases

Item (c) of annex C of MAP Statistics Reporting Framework

Category of cases

We used the method indicated in MAP Statistics Reporting Framework (Annex D). the average time indicated of the closed case were determined by the other jursidiction and matches with the average time that we calculated.

Notes on the computation of

average time

2021 MAP Statistics - Tunisia.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 | | | | | | | | | | | | | |
|---|--|---|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|-------------|---------------------------|-------------------|---|
| | | | | | | num | ber of post-2 | 016 cases closed during t | he reporting period by outcome: | | | | |
| Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2021 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | 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 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 |
| Treaty Partners (de minimis rule applies) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |

Row 1

Notes:

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|-----------------------|---|------------------------|-------------------|---|
| | | | | | | number of po | st-2016 case | es closed during the | reporting period by o | utcome | | | 1 |
| Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2021 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | eliminating double | agreement that there is no taxation not in accordance with tax treaty | including agreement to | any other outcome | no. of post-201 cases remaining MAP inventory 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 |
| Column 1 Treaty Partners (de minimis rule applies) | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 0 | Column 11 | Column 12 | Column 13 | Column 14 |

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 - Tunisia.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 | | | | | |
| w 1 | Total | n.a. | n.a. | n.a. | n.a. | | | | | |
| | Notes: | | | | | | | | | |

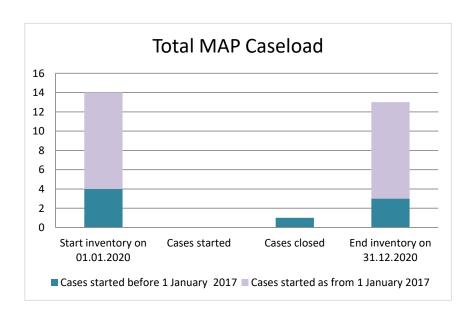
2021 MAP Statistics - Tunisia.xlsx Page 8/9

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

| | | Table 3: All MAP Cases | | | | | | | | | |
|-------|--|--|----------|----------|----------|--|--|--|--|--|--|
| | average time taken (in months) for post-2016 cases from: | | | | | | | | | | |
| | | "Start" to "End" Receipt of taxpayer's MAP request to "Start" 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: | | | | | | | | | | |

2021 MAP Statistics - Tunisia.xlsx Page 9/9

Tunisia



| Cases started before 1 January 2017 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases | 1 | 0 | 1 | 0 |
| Other cases | 3 | 0 | 0 | 3 |

| Cases started as from 1 January 2017 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 7 | 0 | 0 | 7 |

Average time needed to close MAP cases

| Cases started before 1 January 2017 | Average time |
|-------------------------------------|-----------------|
| Transfer pricing cases | 37.71 |
| 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:

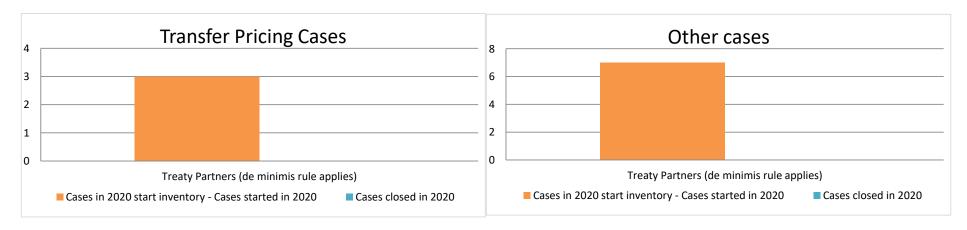
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| 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. |

2020 MAP Statistics - Tunisia.xlsx Page 1/9

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

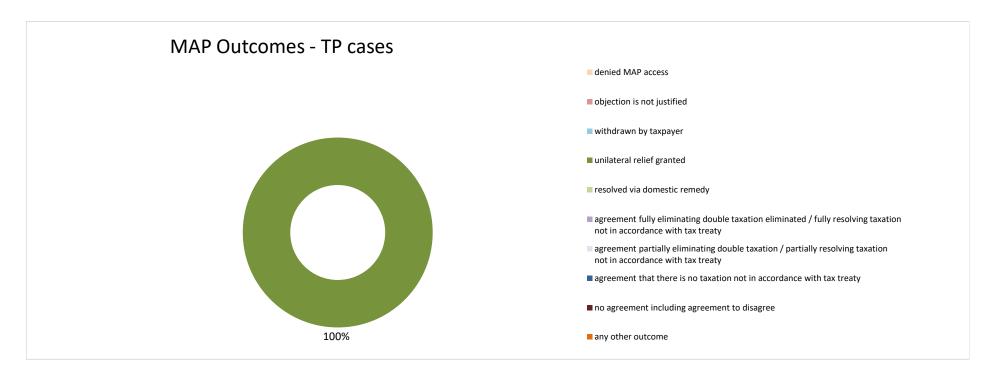
Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs



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 - Tunisia.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 | resolving taxation not in | eliminating double taxation / partially resolving | 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2017 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

2020 MAP Statistics - Tunisia.xlsx Page 3/9

Annex A

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

| | | | | numb | er of pre-20 | 17 cases clos | ed during the re | porting period b | y outcome: | | | | |
|-----------------------------|---|-------------------------|----------------------------------|--------------------------|--------------|------------------------------------|--|---------------------------|------------|--|-----------|---|---|
| category of cases | no. of pre-2017 cases in MAP inventory on 1 January 2020 | denied MAP access | objection is not justified | withdrawn by taxpayer | relief | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | resolving taxation not in | | no agreement including agreement to disagree | 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 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37.71 |
| Others | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Total | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 37.71 |
| Notes: Definition of a l | MAP case | We are usir | ng the definit | tions under the | 2007 report | t. | • | | • | | | • | |

Row 1 Row 2

and counting of MAP cases

Category of cases

Item (c) of annex C of MAP Statistics Reporting Framework

Notes on the computation of average time

We used the method indicated in MAP Statistics Reporting Framework (Annex D). the average time indicated of the closed case were determined by the other jurisdiction

and matches with the average time that we calculated.

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 | | | | | | | | | | | | | |
|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|---|---|---|---------------------------|----------------------|--|
| | | | | | n | umber of pos | t-2016 case: | s closed during the | reporting period by o | utcome: | | | |
| Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2020 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / 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 | including agreement to | 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 |
| Treaty Partners (de minimis rule applies) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |

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 | | | | | | |
|-------|---|--|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|---|---|------------------------|-----------|--|
| | | | | | | ı | number of po | st-2016 case | es closed during the | e reporting period by o | utcome | | | |
| | Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2020 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | including agreement to | any other | no. of post-2016 cases remaining in MAP inventory on 31 December 2020 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Treaty Partners (de minimis rule applies) | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Total | 7 | 0 | 0 | 0 | 0 | 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

| | 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 | | | | | |
| w 1 | Total | n.a. | n.a. | n.a. | n.a. | | | | | |
| | Notes: | | | | | | | | | |

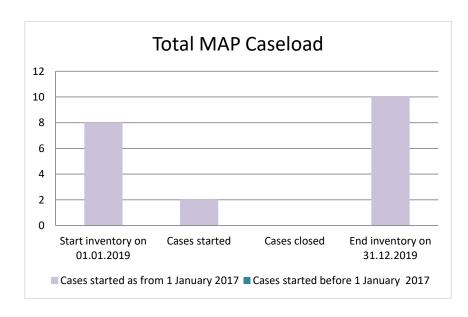
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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

| | | 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 | | | | | | | |
| ow 1 | Total Average Time | n.a. | n.a. | n.a. | n.a. | | | | | | | |
| | Notes: | | | | | | | | | | | |

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Tunisia



| 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 | 2 | 1 | 0 | 3 |
| Other cases | 6 | 1 | 0 | 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 2017 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.

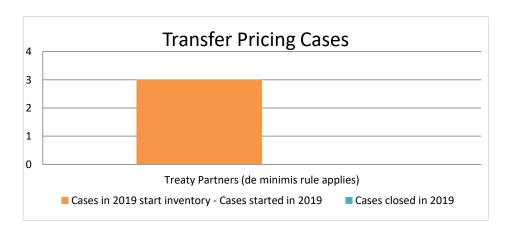
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |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

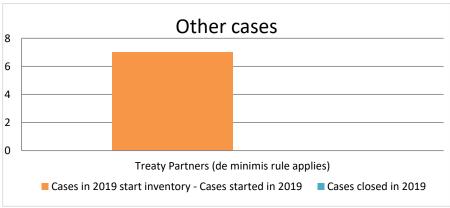
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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 2019 are not shown in these graphs





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

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

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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 ca | ses closed during the | reporting period by outo | ome: | | | | |
|--|----------|---------------|-------------------------------|--------------------------|---------------------------------|------------------------------------|---|---|---|---|-------------------|---|---|
| category of cases in MAI inventory on January 201: | | denied MAP | 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 - Tunisia.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 p | ost-2016 cases c | losed during the report | ing period by outcom | e: | | | |
| | 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 | domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | taxation / partially resolving taxation | there is no | including agreement to | outcome | no. of post- 2016 cases remaining in MAP inventory on 31 December 2019 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Treaty Partners (de minimis rule applies) | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Total | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |

Notes:

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

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

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

| | Table 1: Attribution / Allocation MAP Cases | | | | | | | | | |
|-------|---|------------------|--|-------------------------------|----------------------|--|--|--|--|--|
| | | | average time taken (in 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 2019 - Tunisia.xlsx Page 6/8

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

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

MAP Statistics 2019 - Tunisia.xlsx Page 7/8

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

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

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Tunisia

Total MAP Caseload



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

| Cases started as from 1 January 2017 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|---|----------------------|------------------|--------------|--------------------|
| Transfer pricing cases | 1 | 1 | 0 | 2 |
| Other cases | 6 | 6 | 0 | 12 |

Average time needed to close MAP cases

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

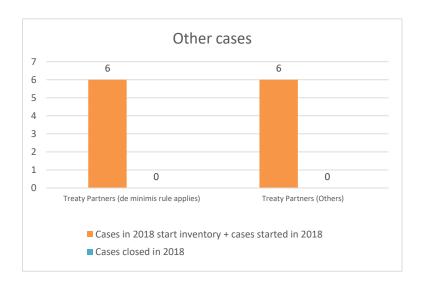
| Cases started as from 1 January 2017 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|---------------------|-------------------------|-----------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |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

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

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





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

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

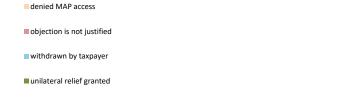
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MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.



resolved via domestic remedy

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

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

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

■ no agreement including agreement to disagree

any other outcome

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

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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 | relief | fully eliminating eliminating double taxation / fully taxation / fully partially eliminating double taxation / fully taxation / fully taxation / fully resolving resolving agreement including any other outcome in secondaries. | inventory on 31 December | 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

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) 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 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 ii 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 Partners (de | minimis rule applies) | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | | | |
| Treaty Partners (Ot | hers) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Total | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | | | |

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

| | Table 2: Other MAP Cases | | | | | | | | | | | | |
|---|---|----------|-------------------------|---|--------------------------|---------------------------------|---------------------------------------|---|--|--|---|-----------|--|
| | | | | number of post-2016 cases closed during the reporting period by outcome | | | | | | | | | |
| Treaty Partner | no. of post- 2016 cases ir MAP inventor on 1 January 2018 | started | 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 | any other | no. of post-2016 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 app | lies) 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| ow 3 Treaty Partners (Others) | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Total | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| Notes: | | | | | | | | | | | | | |

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

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

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other 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 |
| Treaty Partners (de minimis rule applies) | n.a. | n.a. | n.a. | n.a. |
| Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| Total Average Time | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

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

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

Tunisia





| Cases started before 1 January 2017 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--|----------------------|------------------|-----------------|--------------------|
| Transfer pricing cases | 1 | 0 | 0 | 1 |
| Other cases | 3 | 0 | 0 | 3 |

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

Average time needed to close MAP cases (in months)

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

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

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MAP Outcomes

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

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Annex A

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

| | no. of pre-2017 | dominal | | numb | er of pre-20 | 17 cases clos | ed during the re agreement fully eliminating | porting period b agreement partially eliminating | agreement | no | | no. of pre- 2017 cases remaining in | average time taken (in months) for |
|----------------------------|--|-------------------------|----------------------------------|--------------------------|---------------------------------|---------------|---|---|-----------------|---|-------------------|--|---|
| category of cases | cases in MAP inventory on 1 January 2017 | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | | _ | resolving taxation not in | with tax treaty | agreement including agreement to disagree | any other outcome | on MAP inventory on 31 December 2017 | closing pre- 2017 cases during the reporting period |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Attribution/ Allocation | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Others | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |

Notes:

¹⁾ a MAP case was considered as such when a taxpayer submits a request to challenge the taxation paid in Tunisia or a contracting state and that Tunisia considers such taxation is not levied in accordance with the tax treaty entered into or when the competent authority of a contracting state contacts Tunisia for a case where taxation is not in accordance.

²⁾ Tunisia has followed the same definition of MAP cass as the one existing in the MAP statistics reporting framework

³⁾ Tunisia has adopted the same categorisation of MAP cases, whereby attribution/allocation MAP cases are cases falling under article 7 of the OECD Model Tax Convention (Profit allocation to permanent establishments) or Article 9 (associated enterprises).

⁴⁾ no pre-2017 cases were closed in 2017.

⁵⁾ the cases reported here are either being under analysis or dealt with by the administration in charge of the reimbursement, and at this stage no notification was sent to the taxpayer.

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

| | | | | number of post-2016 cases closed during the reporting period by outcome: | | | | | | | | | |
|---|--|--|-------------------------|--|--------------------------|---------------------------------|---------------------------------------|---|--------------------------------------|---|------------------------|-----------|--|
| Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2017 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | resolving taxation not in accordance | agreement that there is no taxation not in accordance with tax treaty | including agreement to | any other | no. of post 2016 cases remaining i MAP invento on 31 December 2017 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| 2 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | Table 2: Of | ther MAP Ca | ises | | | | | | |
|---|--|--|---|----------------------------------|--------------------------|---------------------------------|---------------------------------------|--|--|--|---|-------------------|---|
| | | | number of post-2016 cases closed during the reporting period by outcome | | | | | | | | | | |
| Treaty Partner | no. of post- 2016 cases in MAP inventory on 1 January 2017 | no. of post- 2016 cases started during the reporting period | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | eliminating double taxation / partially resolving taxation | 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 MAP inventory o 31 December 201 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| 2 Treaty Partners (de minimis rule applies) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Treaty Partners (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 |
| Notes: | | | | | | | | | | | | | |

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

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

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

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

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

| | 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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