

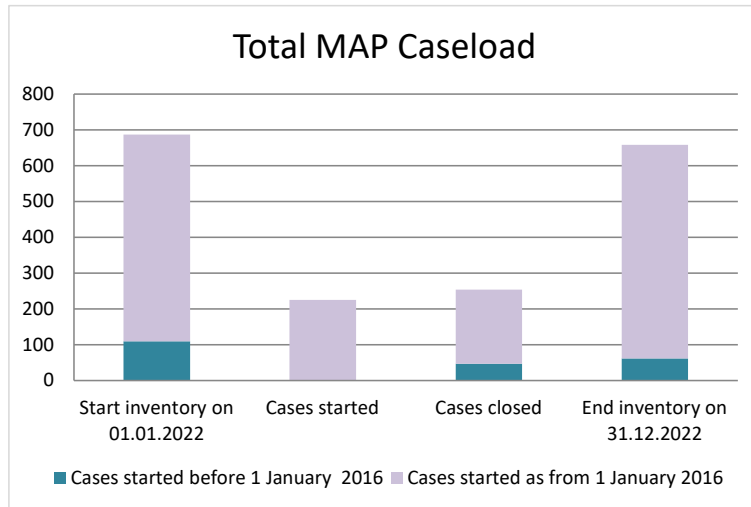
Mutual Agreement Procedure Statistics per jurisdiction

United States

2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2022 (post-MAP Statistics Reporting
Framework)



United States



| Cases started before 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 43 | 0 | 23 | 20 |
| Other cases | 66 | 0 | 24 | 42 |

| Cases started as from 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 381 | 145 | 106 | 420 |
| Other cases | 197 | 80 | 101 | 176 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 97.37 |
| Other cases | 103.55 |

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

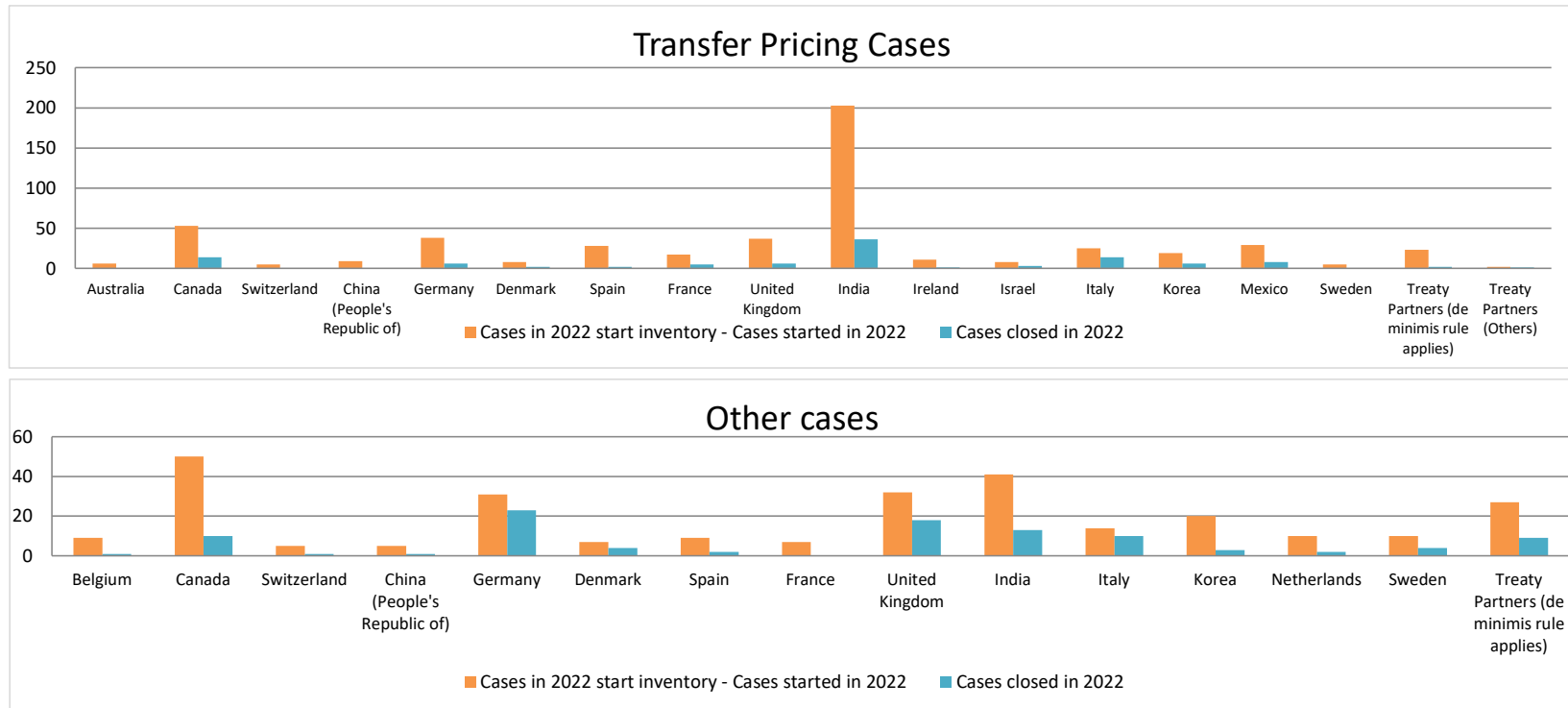
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 31.06 | 1.46 | 19.08 | 12.68 |
| Other cases | 22.31 | 2.21 | 13.91 | 15.53 |

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>

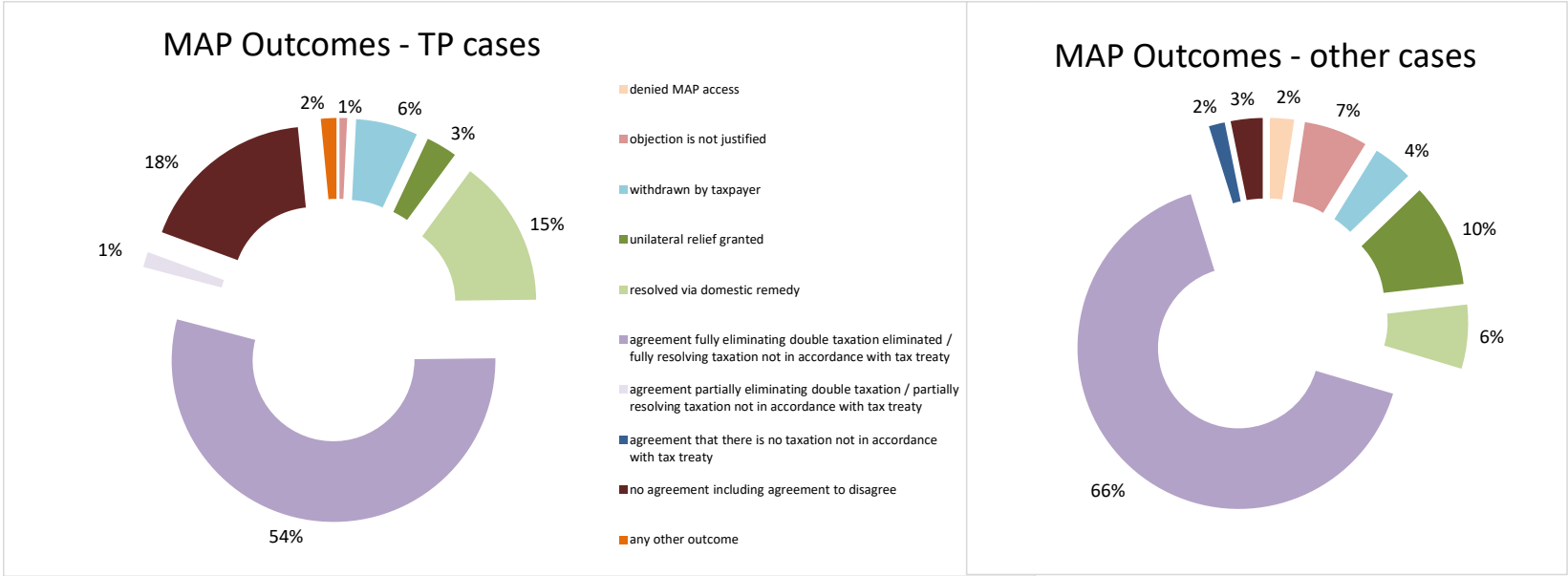
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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 | 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 | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 0 | 1 | 8 | 4 | 19 | 70 | 2 | 0 | 23 | 2 | 129 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 7 | 8 | 1 | 0 | 7 | 0 | 23 |
| Cases started as from 1 January 2016 | 0 | 1 | 8 | 4 | 12 | 62 | 1 | 0 | 16 | 2 | 106 |
| Other cases (all) | 3 | 8 | 5 | 13 | 8 | 82 | 0 | 2 | 4 | 0 | 125 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 4 | 20 | 0 | 0 | 0 | 0 | 24 |
| Cases started as from 1 January 2016 | 3 | 8 | 5 | 13 | 4 | 62 | 0 | 2 | 4 | 0 | 101 |
| All cases | 3 | 9 | 13 | 17 | 27 | 152 | 2 | 2 | 27 | 2 | 254 |

Annex A
MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2022 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|-------------------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | 43 | 0 | 0 | 0 | 0 | 7 | 8 | 1 | 0 | 7 | 0 | 20 | 97.37 |
| Row 2 Others | 66 | 0 | 0 | 0 | 0 | 4 | 20 | 0 | 0 | 0 | 0 | 42 | 103.55 |
| Row 3 Total | 109 | 0 | 0 | 0 | 0 | 11 | 28 | 1 | 0 | 7 | 0 | 62 | 100.53 |
| Notes: | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
| | | | 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 | |
| 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 | Australia | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Canada | 40 | 13 | 0 | 0 | 0 | 1 | 0 | 11 | 1 | 0 | 1 | 39 |
| | Switzerland | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | China (People's Republic of) | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Germany | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 32 |
| | Denmark | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 6 |
| | Spain | 11 | 17 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| | France | 9 | 8 | 0 | 0 | 0 | 0 | 1 | 4 | 0 | 0 | 0 | 12 |
| | United Kingdom | 27 | 10 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 0 | 1 | 31 |
| | India | 161 | 42 | 0 | 0 | 0 | 0 | 11 | 12 | 0 | 0 | 13 | 167 |
| | Ireland | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 10 |
| | Israel | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 5 |
| | Italy | 18 | 7 | 0 | 0 | 4 | 0 | 0 | 10 | 0 | 0 | 0 | 11 |
| | Korea | 16 | 3 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 13 |
| | Mexico | 25 | 4 | 0 | 1 | 1 | 1 | 0 | 3 | 0 | 0 | 2 | 21 |
| | Sweden | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 14 | 9 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 21 |
| Row 3 | Treaty Partners (Others) | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| | Total | 381 | 145 | 0 | 1 | 8 | 4 | 12 | 62 | 1 | 0 | 16 | 420 |
| Notes: | | | | | | | | | | | | | |

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|-------------------|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 | |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | | any other outcome |
| 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 |
| Belgium | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Canada | 35 | 15 | 1 | 2 | 0 | 1 | 0 | 5 | 0 | 1 | 0 | 0 | 40 |
| Switzerland | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| China (People's Republic of) | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| Germany | 20 | 11 | 0 | 3 | 4 | 0 | 0 | 14 | 0 | 0 | 2 | 0 | 8 |
| Denmark | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 3 |
| Spain | 6 | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 7 |
| France | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| United Kingdom | 15 | 17 | 0 | 1 | 0 | 9 | 0 | 6 | 0 | 1 | 1 | 0 | 14 |
| India | 36 | 5 | 0 | 0 | 0 | 0 | 3 | 10 | 0 | 0 | 0 | 0 | 28 |
| Italy | 12 | 2 | 1 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 4 |
| Korea | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 17 |
| Netherlands | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 |
| Sweden | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 6 |
| Treaty Partners (de minimis rule applies) | 16 | 11 | 1 | 1 | 1 | 3 | 0 | 2 | 0 | 0 | 1 | 0 | 18 |
| Total | 197 | 80 | 3 | 8 | 5 | 13 | 4 | 62 | 0 | 2 | 4 | 0 | 176 |

Row 1

Row 2

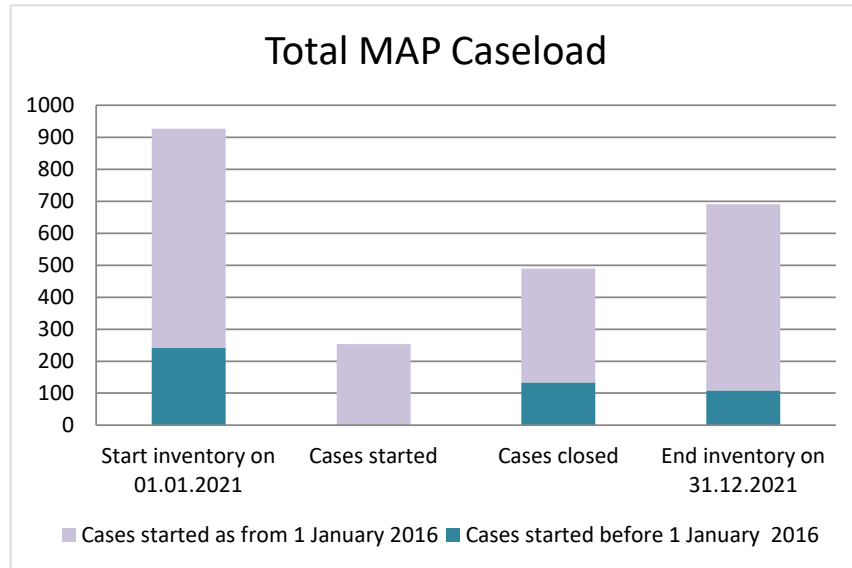
Notes:

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|--|
| Treaty Partner | 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 | Column 5 | |
| Canada | 22.15 | 2.41 | 10.46 | 14.15 | |
| Germany | 23.82 | 3.69 | 22.06 | 5.21 | |
| Denmark | 37.89 | 1.15 | 16.19 | 21.70 | |
| Spain | 11.74 | 1.15 | 5.29 | 6.44 | |
| France | 36.07 | 1.15 | 12.15 | 44.43 | |
| United Kingdom | 26.71 | 1.15 | 15.45 | 11.65 | |
| India | 37.01 | 1.09 | 21.62 | 15.39 | |
| Ireland | 41.98 | 1.15 | 21.73 | 20.25 | |
| Israel | 26.20 | 1.15 | 14.26 | 11.92 | |
| Italy | 27.67 | 1.14 | 28.46 | 0.13 | |
| Korea | 39.79 | 1.15 | 23.31 | 16.48 | |
| Mexico | 28.45 | 1.44 | 19.12 | 22.10 | |
| Treaty Partners (de minimis rule applies) | 32.98 | 1.14 | 47.24 | 2.76 | |
| Treaty Partners (Others) | 26.37 | 1.15 | n.a. | n.a. | |
| Total | 31.06 | 1.46 | 19.08 | 12.68 | |
| Notes: | | | | | |

| Table 2: Other MAP Cases | | | | | |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Belgium | 13.81 | 0.99 | 9.83 | 3.98 |
| | Canada | 8.18 | 2.05 | 5.40 | 4.14 |
| | Switzerland | 0.07 | 0.43 | 0.00 | 0.20 |
| | China (People's Republic of) | 59.54 | 1.15 | 13.05 | 46.49 |
| | Germany | 22.23 | 5.12 | 16.53 | 14.98 |
| | Denmark | 19.76 | 1.15 | 14.66 | 5.10 |
| | Spain | 13.53 | 1.15 | 12.36 | 14.70 |
| | United Kingdom | 17.21 | 1.60 | 7.86 | 26.71 |
| | India | 33.84 | 1.15 | 20.64 | 13.40 |
| | Italy | 30.14 | 1.08 | 12.38 | 21.11 |
| | Korea | 49.61 | 0.82 | 33.19 | 12.30 |
| | Netherlands | 8.52 | 1.27 | 1.58 | 6.94 |
| Row 2 | Sweden | 10.02 | 1.81 | 2.24 | 7.78 |
| | Treaty Partners (de minimis rule applies) | 24.85 | 1.00 | 11.63 | 19.09 |
| | Total | 22.31 | 2.21 | 13.91 | 15.53 |
| 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 | 26.79 | 1.83 | 16.51 | 14.09 |
| <u>Notes:</u> | | | | | |

United States



| Cases started before 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 127 | 0 | 84 | 43 |
| Other cases | 116 | 0 | 50 | 66 |

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 477 | 130 | 224 | 383 |
| Other cases | 207 | 124 | 132 | 199 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 99.52 |
| Other cases | 92.57 |

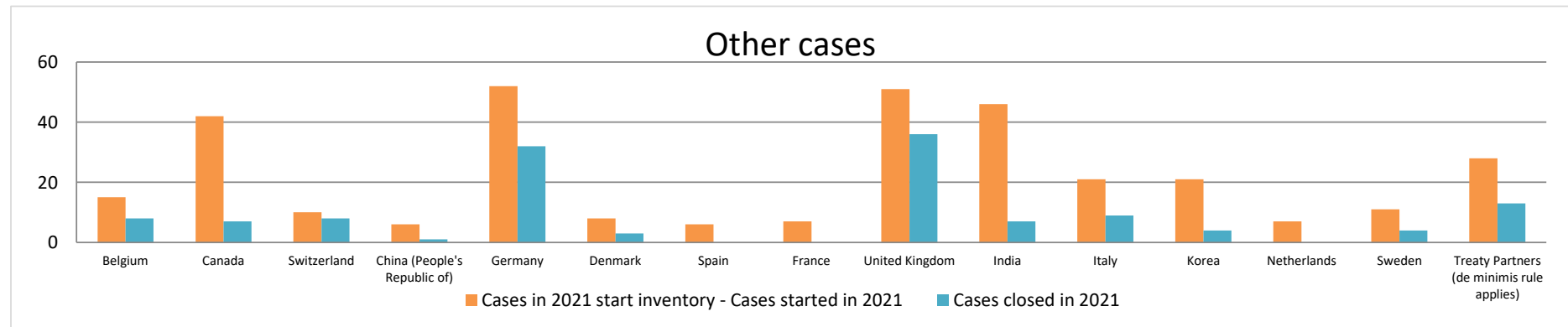
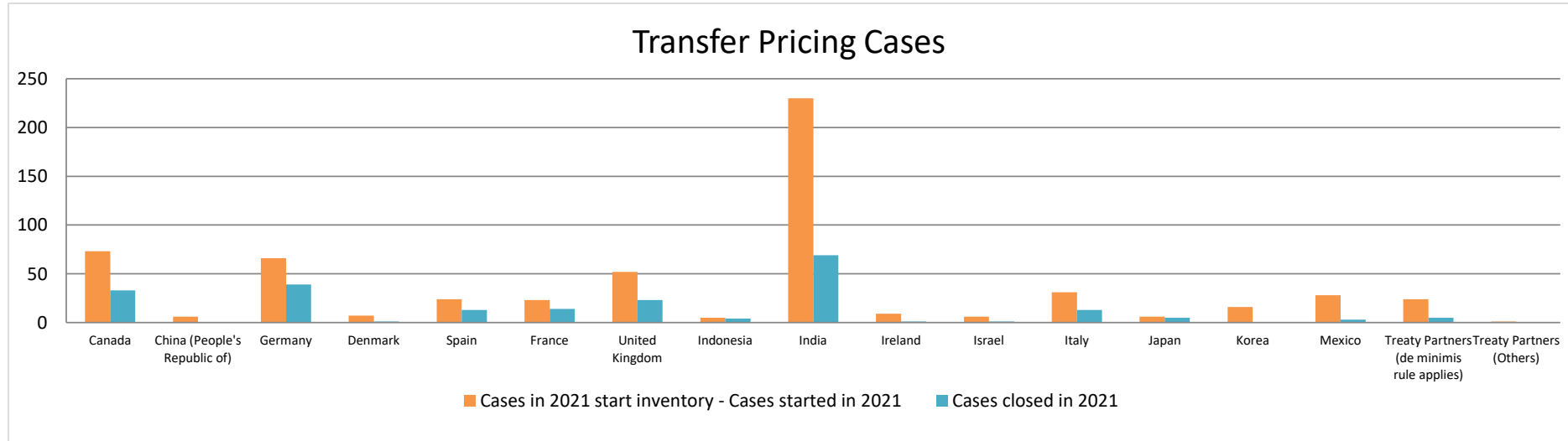
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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 | 29.36 | 1.61 | 12.68 | 13.57 |
| Other cases | 20.22 | 2.98 | 9.42 | 16.65 |

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>

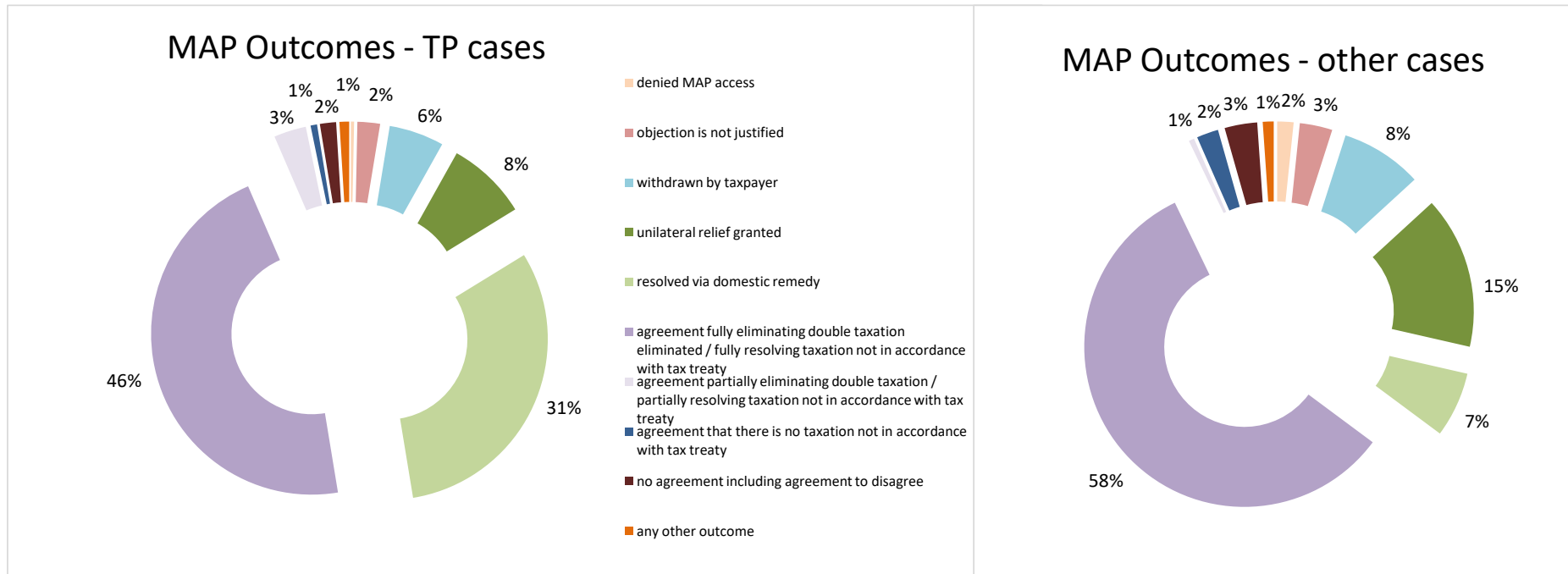
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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 | 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 | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 1 | 7 | 17 | 25 | 96 | 142 | 10 | 2 | 5 | 3 | 308 |
| Cases started before 1 January 2016 | 0 | 0 | 7 | 0 | 55 | 20 | 0 | 0 | 2 | 0 | 84 |
| Cases started as from 1 January 2016 | 1 | 7 | 10 | 25 | 41 | 122 | 10 | 2 | 3 | 3 | 224 |
| Other cases (all) | 3 | 6 | 15 | 28 | 12 | 105 | 1 | 4 | 6 | 2 | 182 |
| Cases started before 1 January 2016 | 0 | 0 | 1 | 2 | 0 | 41 | 0 | 1 | 5 | 0 | 50 |
| Cases started as from 1 January 2016 | 3 | 6 | 14 | 26 | 12 | 64 | 1 | 3 | 1 | 2 | 132 |
| All cases | 4 | 13 | 32 | 53 | 108 | 247 | 11 | 6 | 11 | 5 | 490 |

Annex A

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

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2021 | number of pre-2016 cases closed during the reporting period by 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 |
|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | 127 | 0 | 0 | 7 | 0 | 55 | 20 | 0 | 0 | 2 | 0 | 43 | 99.52 |
| Row 2 Others | 116 | 0 | 0 | 1 | 2 | 0 | 41 | 0 | 1 | 5 | 0 | 66 | 92.57 |
| Row 3 Total | 243 | 0 | 0 | 8 | 2 | 55 | 61 | 0 | 1 | 7 | 0 | 109 | 96.93 |
| <p><u>Notes:</u></p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory</p> <p>Number of pre-2016 cases in MAP inventory on 1 January 2021 differs from number previous reported to due changes during reconciliations with treaty partners and reclassification of cases from attribution/allocation to others.</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p> | | | | | | | | | | | | | |

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 | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
| | | | 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 | |
| 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 |
| Canada | 45 | 28 | 0 | 0 | 1 | 3 | 1 | 25 | 2 | 1 | 0 | 0 | 40 |
| China (People's Republic of) | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Germany | 52 | 14 | 0 | 0 | 5 | 0 | 0 | 32 | 0 | 0 | 0 | 2 | 27 |
| Denmark | 4 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |
| Spain | 9 | 15 | 0 | 5 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 11 |
| France | 15 | 8 | 1 | 0 | 0 | 1 | 0 | 12 | 0 | 0 | 0 | 0 | 9 |
| United Kingdom | 48 | 4 | 0 | 0 | 0 | 21 | 0 | 2 | 0 | 0 | 0 | 0 | 29 |
| Indonesia | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 |
| India | 196 | 34 | 0 | 0 | 0 | 0 | 40 | 27 | 1 | 1 | 0 | 0 | 161 |
| Ireland | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Israel | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| Italy | 26 | 5 | 0 | 0 | 4 | 0 | 0 | 3 | 6 | 0 | 0 | 0 | 18 |
| Japan | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 1 |
| Korea | 14 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| Mexico | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 25 |
| Treaty Partners (de minimis rule applies) | 19 | 5 | 0 | 2 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 19 |
| Treaty Partners (Others) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 477 | 130 | 1 | 7 | 10 | 25 | 41 | 122 | 10 | 2 | 3 | 3 | 383 |
| 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 | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| 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 |
| Belgium | 12 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 3 | 0 | 0 | 7 |
| Canada | 16 | 26 | 1 | 2 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 1 | 35 |
| Switzerland | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 2 |
| China (People's Republic of) | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| Germany | 38 | 14 | 1 | 0 | 8 | 0 | 6 | 16 | 1 | 0 | 0 | 0 | 20 |
| Denmark | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 5 |
| Spain | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| France | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| United Kingdom | 27 | 24 | 1 | 1 | 1 | 18 | 0 | 13 | 0 | 0 | 1 | 1 | 15 |
| India | 39 | 7 | 0 | 1 | 4 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 39 |
| Italy | 12 | 9 | 0 | 0 | 0 | 2 | 0 | 7 | 0 | 0 | 0 | 0 | 12 |
| Korea | 16 | 5 | 0 | 0 | 1 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 17 |
| Netherlands | 1 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Sweden | 6 | 5 | 0 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 | 0 | 7 |
| Treaty Partners (de minimis rule applies) | 22 | 6 | 0 | 2 | 0 | 3 | 3 | 5 | 0 | 0 | 0 | 0 | 15 |
| Total | 207 | 124 | 3 | 6 | 14 | 26 | 12 | 64 | 1 | 3 | 1 | 2 | 199 |
| 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 / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Canada | 18.05 | 1.30 | 10.45 | 10.06 |
| | Germany | 22.13 | 2.70 | 14.40 | 10.95 |
| | Denmark | 28.50 | 1.15 | 12.69 | 15.81 |
| | Spain | 16.37 | 2.84 | 5.05 | 21.55 |
| | France | 28.64 | 1.14 | 21.61 | 22.78 |
| | United Kingdom | 18.22 | 1.15 | 8.40 | 10.37 |
| | Indonesia | 48.87 | 1.15 | 18.95 | 29.93 |
| | India | 43.28 | 1.22 | 51.45 | 3.81 |
| | Ireland | 54.15 | 1.15 | 13.12 | 41.03 |
| | Israel | 8.25 | 1.15 | 6.25 | 2.01 |
| | Italy | 36.62 | 1.15 | 25.21 | 14.96 |
| | Japan | 18.62 | 0.99 | 6.25 | 12.37 |
| | Mexico | 28.72 | 1.15 | 22.16 | 22.26 |
| Row 2 | Treaty Partners (de minimis rule applies) | 31.28 | 3.61 | 11.41 | 14.68 |
| | Total | 29.36 | 1.61 | 12.68 | 13.57 |
| Notes: | | | | | |

Annex B

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

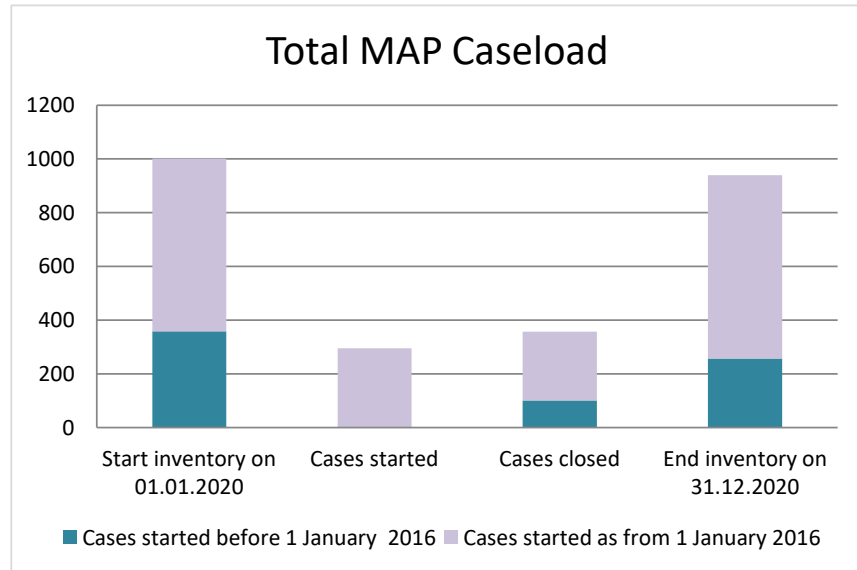
| Table 2: Other MAP Cases | | | | | |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | Belgium | 23.69 | 0.82 | 2.97 | 17.65 |
| | Canada | 21.01 | 1.33 | 19.11 | 11.13 |
| | Switzerland | 14.99 | 0.95 | 8.42 | 7.65 |
| | China (People's Republic of) | 18.08 | 0.99 | 0.30 | 17.79 |
| | Germany | 29.93 | 4.23 | 15.69 | 16.31 |
| | Denmark | 33.46 | 1.15 | 17.42 | 29.17 |
| | United Kingdom | 12.38 | 4.40 | 5.25 | 23.21 |
| | India | 34.00 | 1.08 | 15.54 | 33.38 |
| | Italy | 7.80 | 0.68 | 0.24 | 2.36 |
| | Korea | 19.45 | 1.15 | 9.80 | 13.50 |
| | Sweden | 13.65 | 1.15 | 1.45 | 12.21 |
| Row 2 | Treaty Partners (de minimis rule applies) | 19.20 | 3.80 | 2.70 | 19.81 |
| | Total | 20.22 | 2.98 | 9.42 | 16.65 |
| 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 | 25.97 | 2.12 | 11.19 | 14.98 |
| <u>Notes:</u> | | | | | |

United States



| Cases started before 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 220 | 0 | 79 | 141 |
| Other cases | 138 | 0 | 22 | 116 |

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 429 | 179 | 130 | 478 |
| Other cases | 215 | 116 | 126 | 205 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 85.98 |
| Other cases | 93.41 |

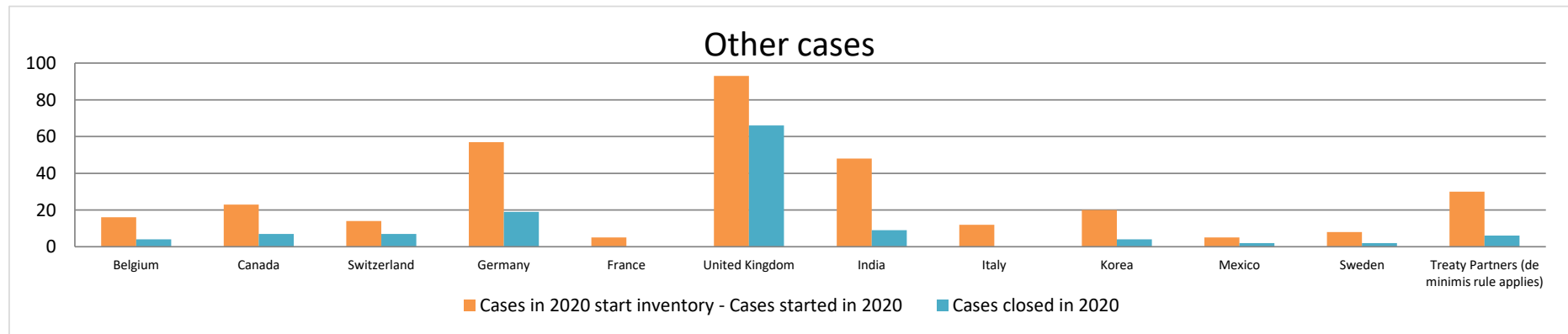
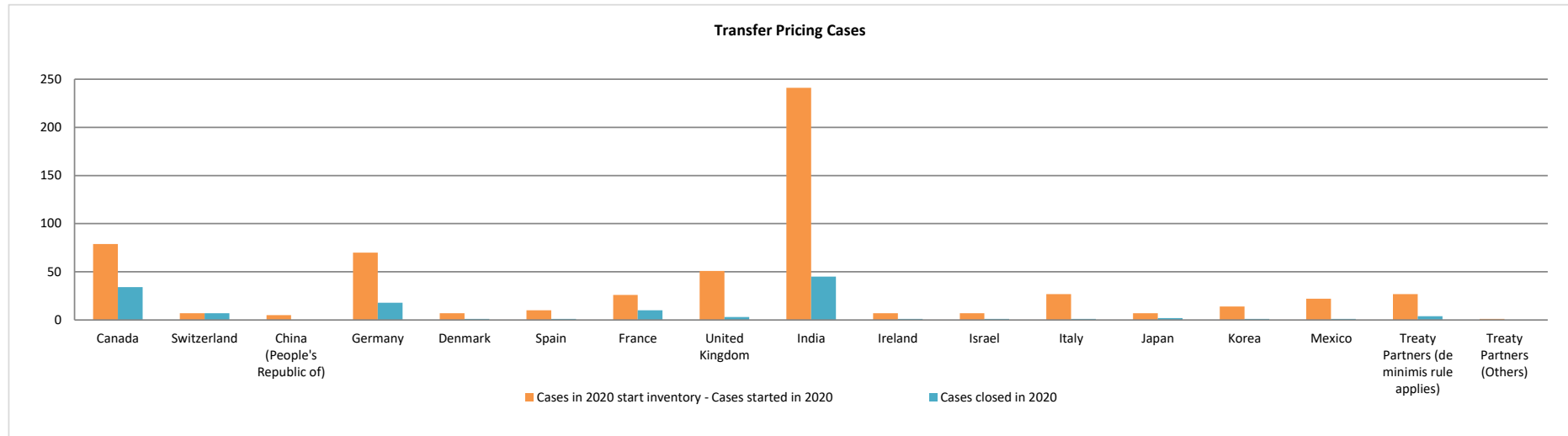
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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 | 23.48 | 1.81 | 10.45 | 10.95 |
| Other cases | 18.37 | 1.60 | 7.09 | 26.22 |

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>

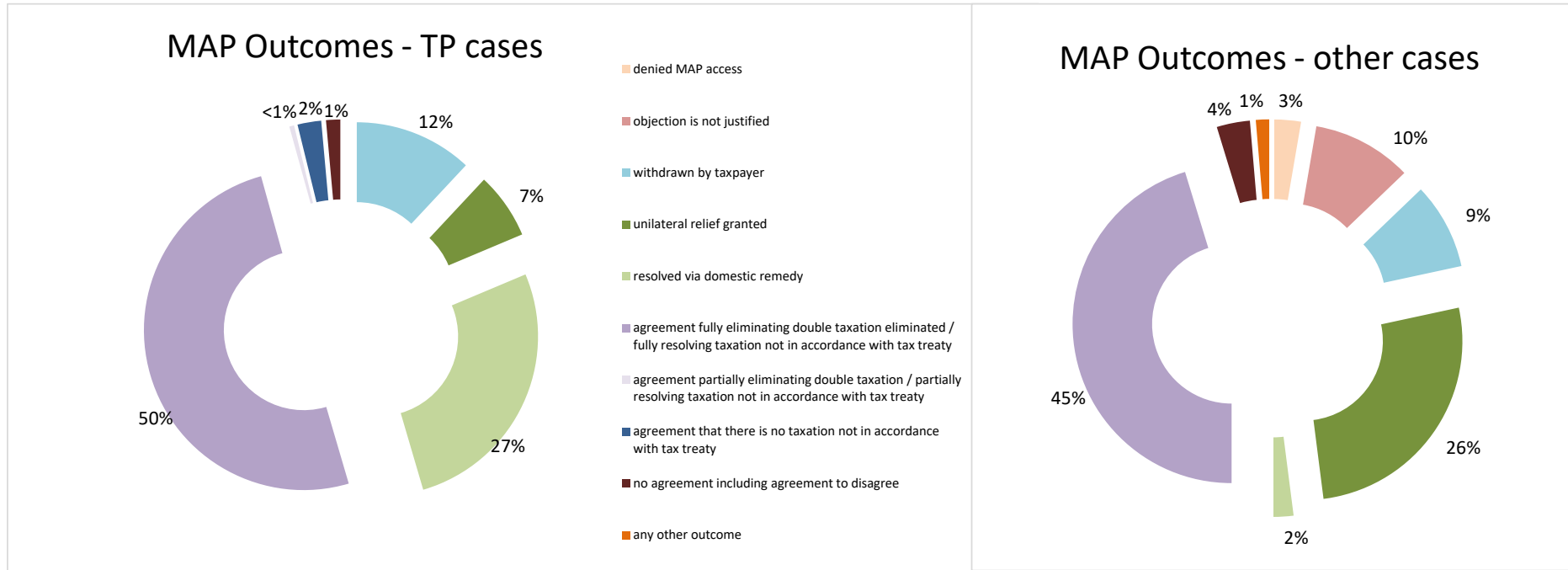
Overview of MAP partners (only for cases started as from 1 January 2016)

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 | 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 | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 0 | 0 | 25 | 14 | 56 | 105 | 1 | 5 | 3 | 0 | 209 |
| Cases started before 1 January 2016 | 0 | 0 | 14 | 3 | 37 | 22 | 0 | 2 | 1 | 0 | 79 |
| Cases started as from 1 January 2016 | 0 | 0 | 11 | 11 | 19 | 83 | 1 | 3 | 2 | 0 | 130 |
| Other cases (all) | 4 | 15 | 13 | 39 | 3 | 67 | 0 | 0 | 5 | 2 | 148 |
| Cases started before 1 January 2016 | 0 | 0 | 1 | 1 | 0 | 16 | 0 | 0 | 3 | 1 | 22 |
| Cases started as from 1 January 2016 | 4 | 15 | 12 | 38 | 3 | 51 | 0 | 0 | 2 | 1 | 126 |
| All cases | 4 | 15 | 38 | 53 | 59 | 172 | 1 | 5 | 8 | 2 | 357 |

Annex A

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

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2020 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | 220 | 0 | 0 | 14 | 3 | 37 | 22 | 0 | 2 | 1 | 0 | 141 | 85.98 |
| Row 2 Others | 138 | 0 | 0 | 1 | 1 | 0 | 16 | 0 | 0 | 3 | 1 | 116 | 93.41 |
| Row 3 Total | 358 | 0 | 0 | 15 | 4 | 37 | 38 | 0 | 2 | 4 | 1 | 257 | 87.60 |
| Notes: | | | | | | | | | | | | | |
| Potential mismatches between 2018 start inventory and 2017 end inventory | Number of pre-2016 cases in MAP inventory on 1 January 2020 differs from number previous reported to due changes during reconciliations with treaty partners | | | | | | | | | | | | |
| Notes on the computation of average time | The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority. | | | | | | | | | | | | |
| Note on outcomes | For one of the pre-2016 closed, the other competent authority was unable to reach the taxpayer who initiated the MAP request after several years. | | | | | | | | | | | | |

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 | | | | | | | | | | | | | |
|--|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2020 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |
| | | | 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 | |
| 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 |
| Canada | 51 | 28 | 0 | 0 | 2 | 2 | 0 | 29 | 0 | 0 | 1 | 0 | 45 |
| Switzerland | 7 | 0 | 0 | 0 | 1 | 2 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| China (People's Republic of) | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Germany | 39 | 31 | 0 | 0 | 7 | 2 | 0 | 9 | 0 | 0 | 0 | 0 | 52 |
| Denmark | 6 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Spain | 7 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| France | 22 | 4 | 0 | 0 | 0 | 2 | 0 | 8 | 0 | 0 | 0 | 0 | 16 |
| United Kingdom | 12 | 39 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 48 |
| India | 207 | 34 | 0 | 0 | 0 | 0 | 19 | 22 | 1 | 3 | 0 | 0 | 196 |
| Ireland | 4 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Israel | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 6 |
| Italy | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 26 |
| Japan | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 5 |
| Korea | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 13 |
| Mexico | 12 | 10 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| Treaty Partners (de minimis rule applies) | 20 | 7 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 23 |
| Treaty Partners (Others) | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 429 | 179 | 0 | 0 | 11 | 11 | 19 | 83 | 1 | 3 | 2 | 0 | 478 |
| Notes: | | | | | | | | | | | | | |
| Potential mismatches between 2020 start inventory and 2019 end inventory | | | The numbers have been updated based on Treaty Partners' responses during this year's reconciliations. | | | | | | | | | | |

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 | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2020 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| 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 | Belgium | 12 | 4 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 12 |
| | Canada | 16 | 7 | 0 | 2 | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 16 |
| | Switzerland | 8 | 6 | 0 | 4 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 7 |
| | Germany | 41 | 16 | 2 | 6 | 3 | 1 | 6 | 0 | 0 | 0 | 0 | 38 |
| | France | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | United Kingdom | 49 | 44 | 1 | 2 | 0 | 32 | 1 | 30 | 0 | 0 | 0 | 27 |
| | India | 32 | 16 | 0 | 0 | 4 | 0 | 1 | 4 | 0 | 0 | 0 | 39 |
| | Italy | 10 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| | Korea | 15 | 5 | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 0 | 0 | 16 |
| | Mexico | 4 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Sweden | 2 | 6 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |
| Row 2 | Treaty Partners (de minimis rule applies) | 21 | 9 | 1 | 0 | 1 | 1 | 0 | 2 | 0 | 0 | 1 | 24 |
| | Total | 215 | 116 | 4 | 15 | 12 | 38 | 3 | 51 | 0 | 0 | 2 | 205 |
| Notes: | | | | | | | | | | | | | |
| Potential mismatches between 2020 start inventory and 2019 end inventory | | | The numbers have been updated based on Treaty Partners' responses during this year's reconciliations. | | | | | | | | | | |
| Case with Treaty Partners (de minimis rule applies) - 'any other outcome' | | | Taxpayer was informed of how to address the issue using domestic procedures. | | | | | | | | | | |

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 | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Canada | 18.63 | 1.89 | 8.26 | 12.78 |
| | Switzerland | 14.91 | 0.98 | 9.52 | 3.20 |
| | Germany | 14.55 | 1.83 | 14.15 | 8.72 |
| | Denmark | 12.23 | 0.72 | n.a. | n.a. |
| | Spain | 22.88 | 1.15 | n.a. | n.a. |
| | France | 24.29 | 1.15 | 16.16 | 10.52 |
| | United Kingdom | 19.72 | 1.41 | 15.92 | 4.51 |
| | India | 33.38 | 2.25 | n.a. | n.a. |
| | Ireland | 11.75 | 1.15 | n.a. | n.a. |
| | Israel | 22.92 | 1.15 | 8.84 | 14.07 |
| | Italy | 24.59 | 1.15 | 9.21 | 15.39 |
| | Japan | 3.99 | 1.35 | 0.00 | 5.65 |
| | Korea | 20.22 | 1.15 | 13.02 | 7.20 |
| | Mexico | 16.56 | 0.91 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 27.46 | 1.15 | 10.29 | 20.94 |
| | Total | 23.48 | 1.81 | 10.45 | 10.95 |
| Notes: | | | | | |

Annex B

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

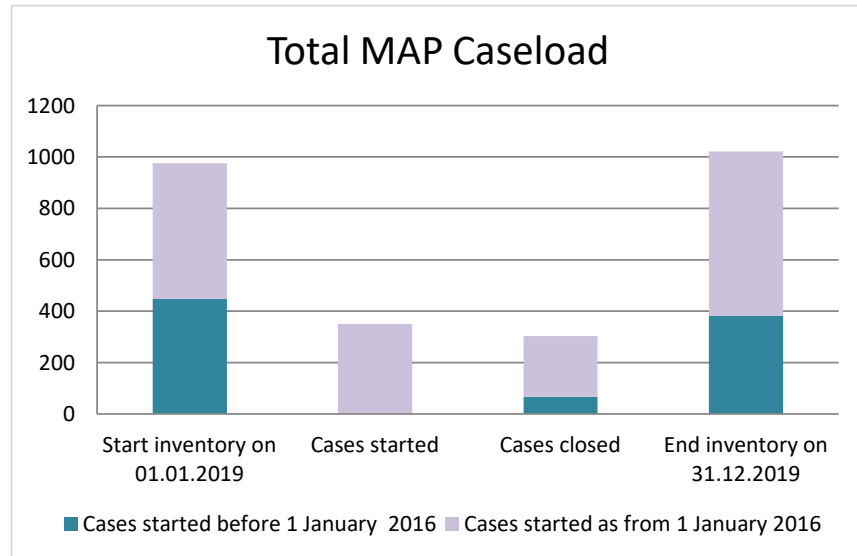
| Table 2: Other MAP Cases | | | | | |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | Belgium | 15.98 | 1.15 | 1.17 | 14.81 |
| | Canada | 11.57 | 1.57 | n.a. | n.a. |
| | Switzerland | 24.19 | 2.17 | 3.04 | 33.12 |
| | Germany | 11.28 | 2.06 | 3.41 | 18.09 |
| | United Kingdom | 19.23 | 1.66 | 8.67 | 28.07 |
| | India | 27.36 | 0.85 | 4.68 | 44.38 |
| | Korea | 24.61 | 0.93 | 17.90 | 12.54 |
| | Mexico | 26.48 | 1.15 | n.a. | n.a. |
| | Sweden | 13.13 | 2.27 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 15.48 | 0.70 | 3.80 | 12.69 |
| | Total | 18.37 | 1.60 | 7.09 | 26.22 |
| 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) 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 | 20.97 | #VALUE! | 8.69 | 18.96 |
| <u>Notes:</u> | | | | | |

United States



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 287 | 0 | 44 | 243 |
| Other cases | 160 | 0 | 22 | 138 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 342 | 188 | 98 | 432 |
| Other cases | 186 | 162 | 139 | 209 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 69.25 |
| Other cases | 63.26 |

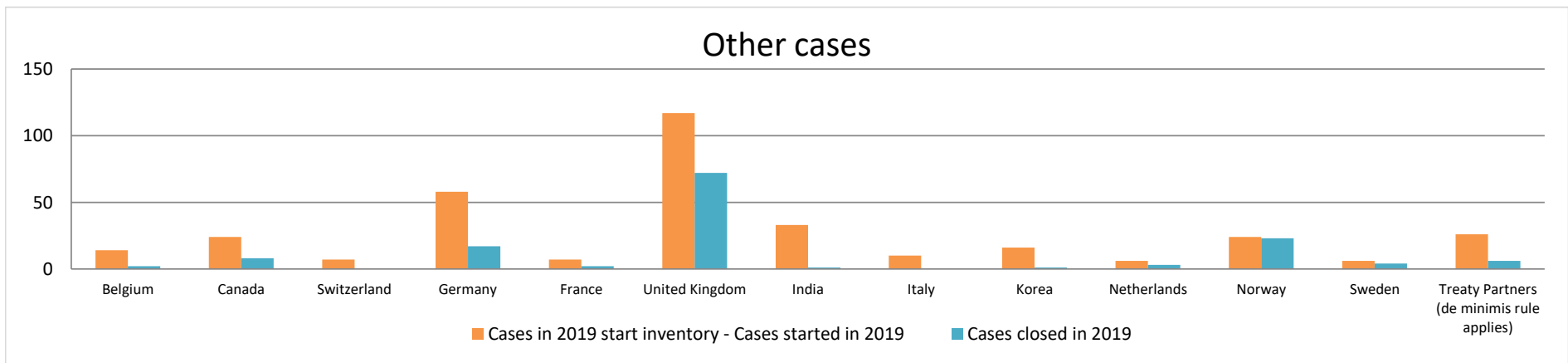
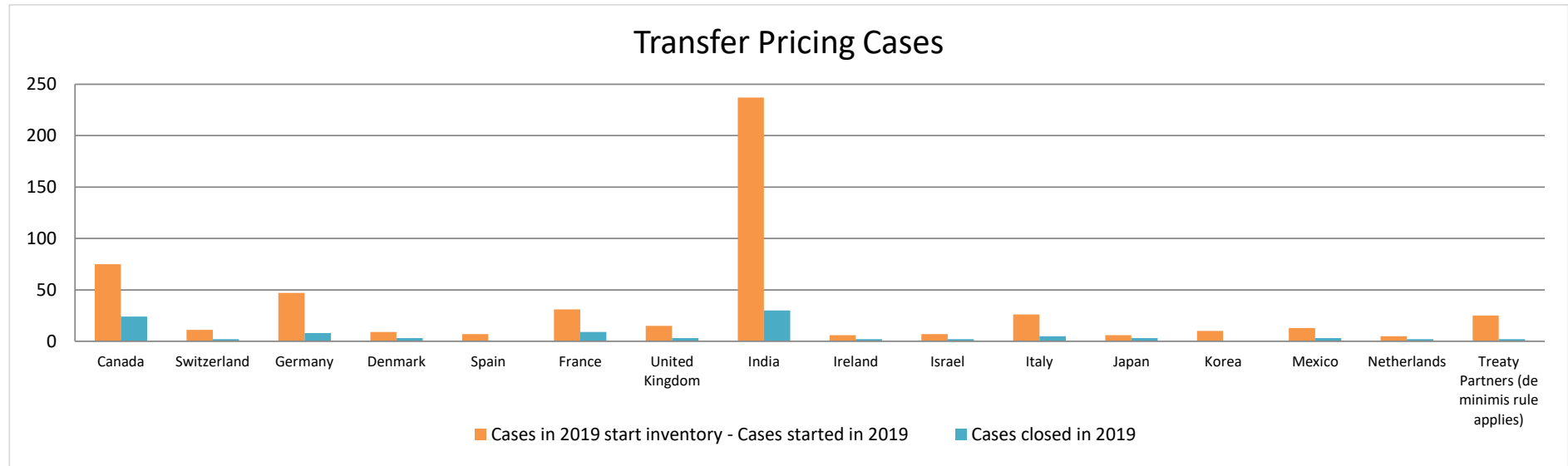
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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 | 19.91 | 2.18 | 8.57 | 9.75 |
| Other cases | 7.78 | 2.07 | 7.41 | 8.71 |

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>

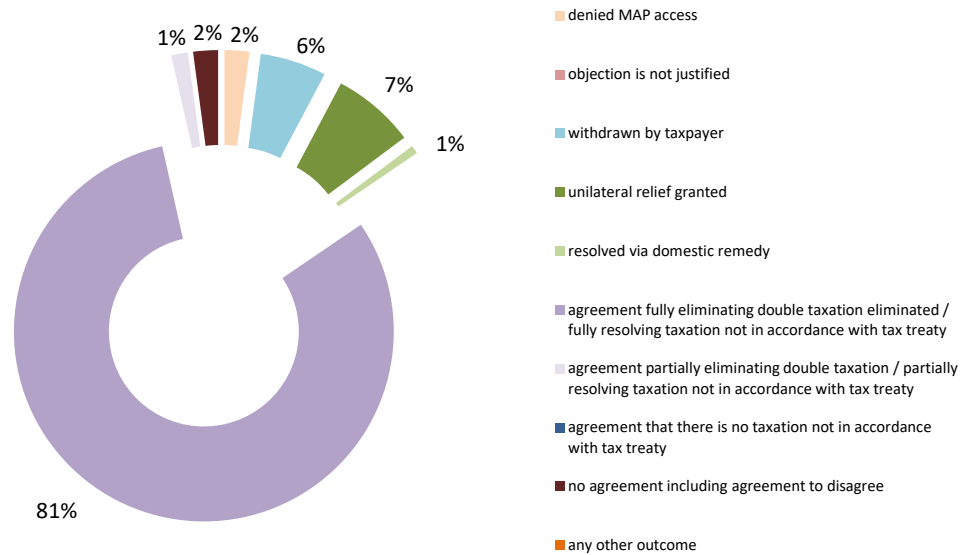
Overview of MAP partners (only for cases started as from 1 January 2016)

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

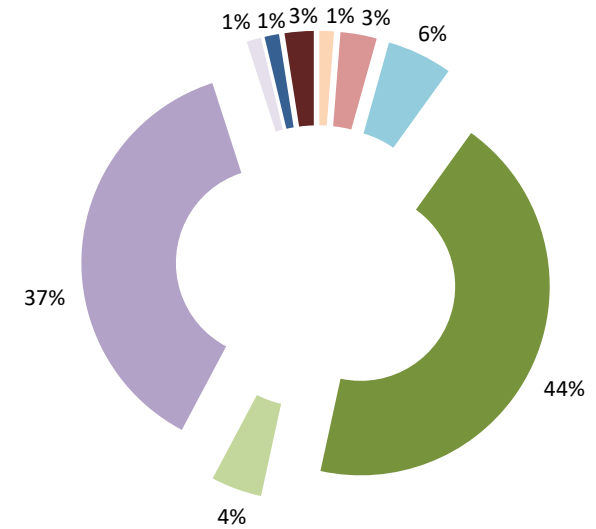


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



| 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 | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 3 | 0 | 8 | 10 | 1 | 115 | 2 | 0 | 3 | 0 | 142 |
| Cases started before 1 January 2016 | 0 | 0 | 4 | 0 | 0 | 37 | 1 | 0 | 2 | 0 | 44 |
| Cases started as from 1 January 2016 | 3 | 0 | 4 | 10 | 1 | 78 | 1 | 0 | 1 | 0 | 98 |
| Other cases (all) | 2 | 5 | 9 | 70 | 7 | 60 | 2 | 2 | 4 | 0 | 161 |
| Cases started before 1 January 2016 | 0 | 0 | 1 | 0 | 2 | 15 | 0 | 0 | 4 | 0 | 22 |
| Cases started as from 1 January 2016 | 2 | 5 | 8 | 70 | 5 | 45 | 2 | 2 | 0 | 0 | 139 |
| All cases | 5 | 5 | 17 | 80 | 8 | 175 | 4 | 2 | 7 | 0 | 303 |

Annex A

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

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2019 | number of pre-2016 cases closed during the reporting period by 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 |
|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | 287 | 0 | 0 | 4 | 0 | 0 | 37 | 1 | 0 | 2 | 0 | 243 | 69.25 |
| Row 2 Others | 160 | 0 | 0 | 1 | 0 | 2 | 15 | 0 | 0 | 4 | 0 | 138 | 63.26 |
| Row 3 Total | 447 | 0 | 0 | 5 | 0 | 2 | 52 | 1 | 0 | 6 | 0 | 381 | 67.25 |
| <p>Notes: The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p> | | | | | | | | | | | | | |

Annex B

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 | | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|--|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 | |
| | | | 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 | | |
| 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 | |
| Canada | 42 | 33 | 0 | 0 | 0 | 1 | 1 | 22 | 0 | 0 | 0 | 0 | 51 | |
| Switzerland | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 9 | |
| Germany | 26 | 21 | 0 | 0 | 0 | 1 | 0 | 7 | 0 | 0 | 0 | 0 | 39 | |
| Denmark | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 6 | |
| Spain | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | |
| France | 19 | 12 | 0 | 0 | 1 | 3 | 0 | 5 | 0 | 0 | 0 | 0 | 22 | |
| United Kingdom | 9 | 6 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 12 | |
| India | 166 | 71 | 1 | 0 | 1 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 207 | |
| Ireland | 4 | 2 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 4 | |
| Israel | 6 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 5 | |
| Italy | 16 | 10 | 0 | 0 | 1 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 21 | |
| Japan | 4 | 2 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 3 | |
| Korea | 4 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | |
| Mexico | 8 | 5 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 10 | |
| Netherlands | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 3 | |
| Treaty Partners (de minimis rule applies) | 16 | 9 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 23 | |
| Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 342 | 188 | 3 | 0 | 4 | 10 | 1 | 78 | 1 | 0 | 1 | 0 | 432 | |
| Notes: | | | | | | | | | | | | | | |

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 | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| 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 |
| Belgium | 7 | 7 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 12 |
| Canada | 9 | 15 | 0 | 2 | 0 | 0 | 1 | 3 | 1 | 1 | 0 | 0 | 16 |
| Switzerland | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Germany | 30 | 28 | 0 | 0 | 6 | 0 | 2 | 8 | 1 | 0 | 0 | 0 | 41 |
| France | 4 | 3 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| United Kingdom | 46 | 71 | 1 | 0 | 0 | 65 | 0 | 6 | 0 | 0 | 0 | 0 | 45 |
| India | 26 | 7 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 32 |
| Italy | 2 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| Korea | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 15 |
| Netherlands | 4 | 2 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 3 |
| Norway | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 0 | 1 |
| Sweden | 5 | 1 | 0 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 | 0 | 2 |
| Treaty Partners (de minimis rule applies) | 13 | 13 | 1 | 1 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 186 | 162 | 2 | 5 | 8 | 70 | 5 | 45 | 2 | 2 | 0 | 0 | 209 |
| Notes: | | | | | | | | | | | | | |

Annex B

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 | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Canada | 11.89 | 3.56 | 2.71 | 9.86 |
| | Switzerland | 34.08 | 1.15 | 21.01 | 13.07 |
| | Germany | 22.13 | 4.71 | 14.15 | 7.99 |
| | Denmark | 14.48 | 0.84 | 5.06 | 10.45 |
| | France | 13.26 | 3.02 | 17.13 | 8.10 |
| | United Kingdom | 9.57 | 1.11 | 5.65 | 10.45 |
| | India | 28.25 | 1.15 | n.a. | n.a. |
| | Ireland | 25.94 | 1.15 | 20.35 | 15.65 |
| | Israel | 22.82 | 1.15 | 16.08 | 19.66 |
| | Italy | 21.05 | 1.15 | 17.48 | 7.70 |
| | Japan | 20.65 | 0.91 | 8.75 | 11.19 |
| | Mexico | 17.40 | 1.15 | n.a. | n.a. |
| | Netherlands | 18.03 | 1.15 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 14.34 | 1.15 | 8.42 | 6.02 |
| | Total | 19.91 | 2.18 | 8.57 | 9.75 |
| Notes: | | | | | |

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 | | | | | |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Belgium | 9.55 | 0.59 | n.a. | n.a. |
| | Canada | 13.02 | 1.39 | 5.80 | 18.24 |
| | Germany | 13.69 | 3.96 | 12.01 | 7.63 |
| | France | 7.96 | 1.15 | n.a. | n.a. |
| | United Kingdom | 3.30 | 2.00 | 3.60 | 19.79 |
| | India | 31.43 | 0.36 | n.a. | n.a. |
| | Korea | 25.55 | 0.66 | 16.01 | 9.53 |
| | Netherlands | 12.01 | 0.55 | 8.70 | 9.32 |
| | Norway | 10.55 | 1.15 | 6.64 | 3.91 |
| | Sweden | 17.81 | 5.11 | 2.01 | 17.16 |
| Row 2 | Treaty Partners (de minimis rule applies) | 10.79 | 1.93 | n.a. | n.a. |
| | Total | 7.78 | 2.07 | 7.41 | 8.71 |
| Notes: | | | | | |

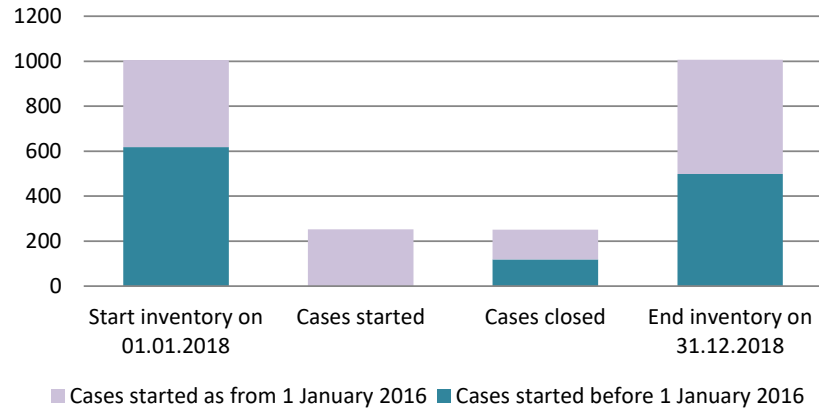
Annex B

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 | 12.79 | 2.11 | 7.97 | 9.22 |
| <u>Notes:</u> | | | | | |

United States

Total MAP Caseload



| Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 429 | 0 | 90 | 339 |
| Other cases | 189 | 0 | 29 | 160 |

| Cases started as from 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 265 | 157 | 91 | 331 |
| Other cases | 122 | 96 | 41 | 177 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 54.10 |
| Other cases | 61.19 |

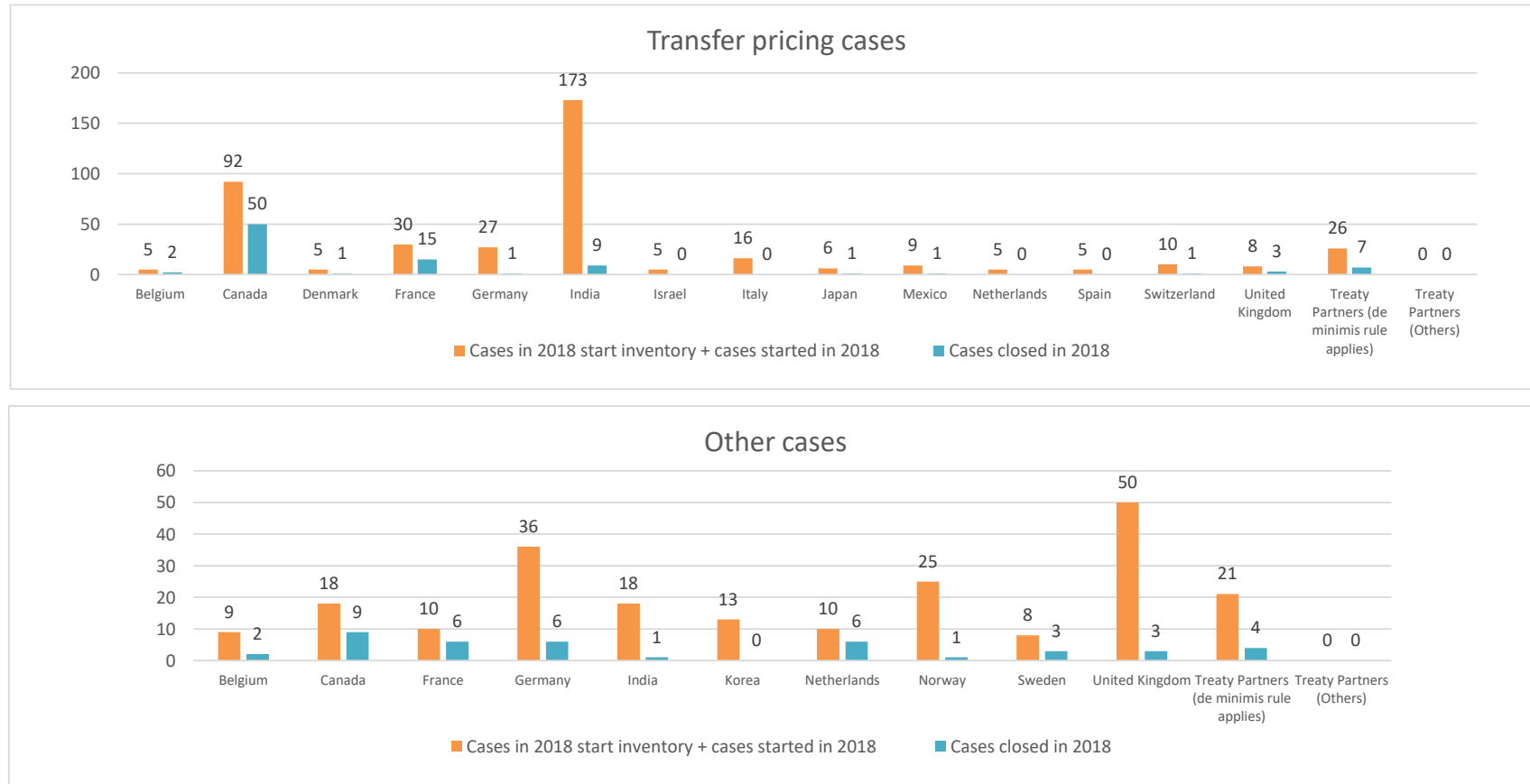
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and
 (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 16.07 | 1.23 | 10.98 | 6.61 |
| Other cases | 12.68 | 1.29 | 3.65 | 12.68 |

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)

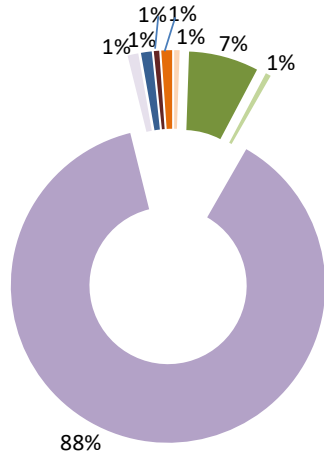
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



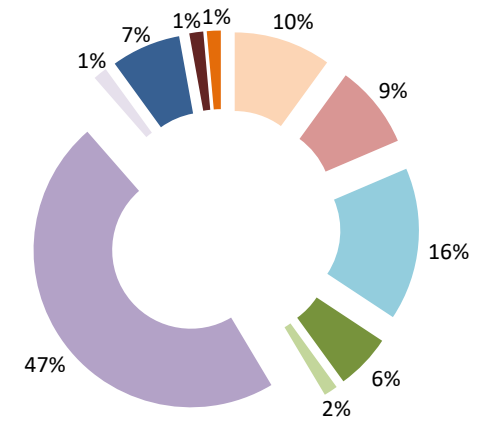
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



MAP Outcomes - other cases



- 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

| 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 | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 1 | 0 | 0 | 13 | 1 | 159 | 2 | 2 | 1 | 2 | 181 |
| Cases started before 1 January 2016 | 1 | 0 | 0 | 6 | 0 | 79 | 2 | 0 | 0 | 2 | 90 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 7 | 1 | 80 | 0 | 2 | 1 | 0 | 91 |
| Other cases (all) | 7 | 6 | 11 | 4 | 1 | 33 | 1 | 5 | 1 | 1 | 70 |
| Cases started before 1 January 2016 | 0 | 2 | 4 | 0 | 1 | 17 | 1 | 2 | 1 | 1 | 29 |
| Cases started as from 1 January 2016 | 7 | 4 | 7 | 4 | 0 | 16 | 0 | 3 | 0 | 0 | 41 |
| All cases | 8 | 6 | 11 | 17 | 2 | 192 | 3 | 7 | 2 | 3 | 251 |

Annex A

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

| | category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2018 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018 | average time taken (in months) for closing pre-2016 cases during the reporting period | |
|--|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | | | any other outcome |
| | 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 | 429 | 1 | 0 | 0 | 6 | 0 | 79 | 2 | 0 | 0 | 2 | 339 | 54.10 |
| Row 2 | Others | 189 | 0 | 2 | 4 | 0 | 1 | 17 | 1 | 2 | 1 | 1 | 160 | 61.19 |
| Row 3 | Total | 618 | 1 | 2 | 4 | 6 | 1 | 96 | 3 | 2 | 1 | 3 | 499 | 55.83 |
| <p>Notes:</p> <p>1) One Other case was closed with the outcome of "any other outcome" because the competent authorities could not locate the taxpayer despite repeated efforts and proceeded to close the case.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p> | | | | | | | | | | | | | | |

Annex B

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 | | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|-----|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 | |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | Belgium | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 3 |
| | Canada | 54 | 38 | 0 | 0 | 0 | 4 | 0 | 46 | 0 | 0 | 0 | 0 | 42 |
| | Denmark | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| | France | 17 | 13 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 15 |
| | Germany | 11 | 16 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 26 |
| | India | 126 | 47 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 164 |
| | Israel | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Italy | 9 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| | Japan | 4 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Mexico | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| | Netherlands | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Spain | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Switzerland | 6 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 9 |
| | United Kingdom | 3 | 5 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 16 | 10 | 0 | 0 | 0 | 2 | 1 | 3 | 0 | 0 | 1 | 0 | 19 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 265 | 157 | 0 | 0 | 0 | 7 | 1 | 80 | 0 | 2 | 1 | 0 | 331 |
| | Notes | | | | | | | | | | | | | |
| | Column 2 numbers have been updated based on Treaty Partners responses during this year's reconciliations. | | | | | | | | | | | | | |

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 | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| 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 | Belgium | 1 | 8 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 7 |
| | Canada | 8 | 10 | 0 | 2 | 1 | 1 | 0 | 4 | 0 | 1 | 0 | 9 |
| | France | 2 | 8 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 2 | 0 | 4 |
| | Germany | 24 | 12 | 1 | 1 | 1 | 1 | 0 | 2 | 0 | 0 | 0 | 30 |
| | India | 10 | 8 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 17 |
| | Korea | 6 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| | Netherlands | 7 | 3 | 3 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 4 |
| | Norway | 1 | 24 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 24 |
| | Sweden | 5 | 3 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 5 |
| | United Kingdom | 45 | 5 | 1 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 47 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 13 | 8 | 2 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 17 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 122 | 96 | 7 | 4 | 7 | 4 | 0 | 16 | 0 | 3 | 0 | 177 |
| Notes: 1) The relevant treaty partners and the United States identified additional Other cases started in 2017 during the process of matching statistics for 2018. 2) The United States considers its cases with one of the treaty partners falling under the <i>de minimis</i> rule to be pre-2015 cases. | | | | | | | | | | | | | |

Annex B

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 | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Belgium | 7.41 | 1.36 | n.a. | n.a. |
| | Canada | 15.15 | 1.28 | 11.71 | 5.30 |
| | Denmark | 23.47 | 1.15 | n.a. | n.a. |
| | France | 16.44 | 1.15 | 10.25 | 8.25 |
| | Germany | 18.61 | 1.15 | 15.48 | 3.12 |
| | India | 18.70 | 1.15 | n.a. | n.a. |
| | Japan | 17.39 | 1.15 | n.a. | n.a. |
| | Mexico | 31.15 | 1.22 | n.a. | n.a. |
| | Switzerland | 29.00 | 1.15 | 7.43 | 21.57 |
| | United Kingdom | 20.47 | 1.15 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 13.49 | 1.16 | 2.07 | 10.59 |
| Row 3 | Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| | Total Average Time | 16.07 | 1.23 | 10.98 | 6.61 |
| <u>Notes:</u> | | | | | |

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 | | | | | |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Belgium | 7.43 | 5.57 | n.a. | 14.86 |
| | Canada | 10.53 | 1.02 | 6.41 | 7.93 |
| | France | 12.53 | 1.15 | n.a. | 25.42 |
| | Germany | 12.94 | 1.60 | 3.95 | 5.54 |
| | India | 14.96 | 0.62 | n.a. | 15.19 |
| | Netherlands | 14.84 | 0.79 | 4.52 | 19.82 |
| | Norway | 13.71 | 0.56 | 5.13 | 8.58 |
| | Sweden | 19.12 | 0.96 | 0.66 | 18.47 |
| | United Kingdom | 15.35 | 0.84 | 3.27 | 12.09 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 9.07 | 1.15 | 5.33 | 4.34 |
| Row 3 | Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| | Total Average Time | 12.68 | 1.29 | 3.65 | 12.68 |
| Notes: | | | | | |

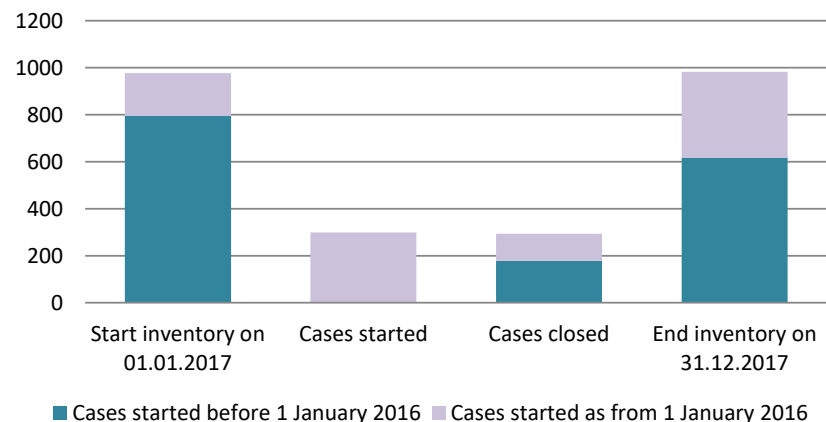
Annex B

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 | 15.02 | 1.25 | 8.26 | 8.86 |
| <u>Notes:</u> | | | | | |

United States

Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 574 | 0 | 145 | 429 |
| Other cases | 221 | 0 | 32 | 189 |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 135 | 195 | 83 | 247 |
| Other cases | 47 | 104 | 33 | 118 |

Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 35.53 |
| Other cases | 46.63 |

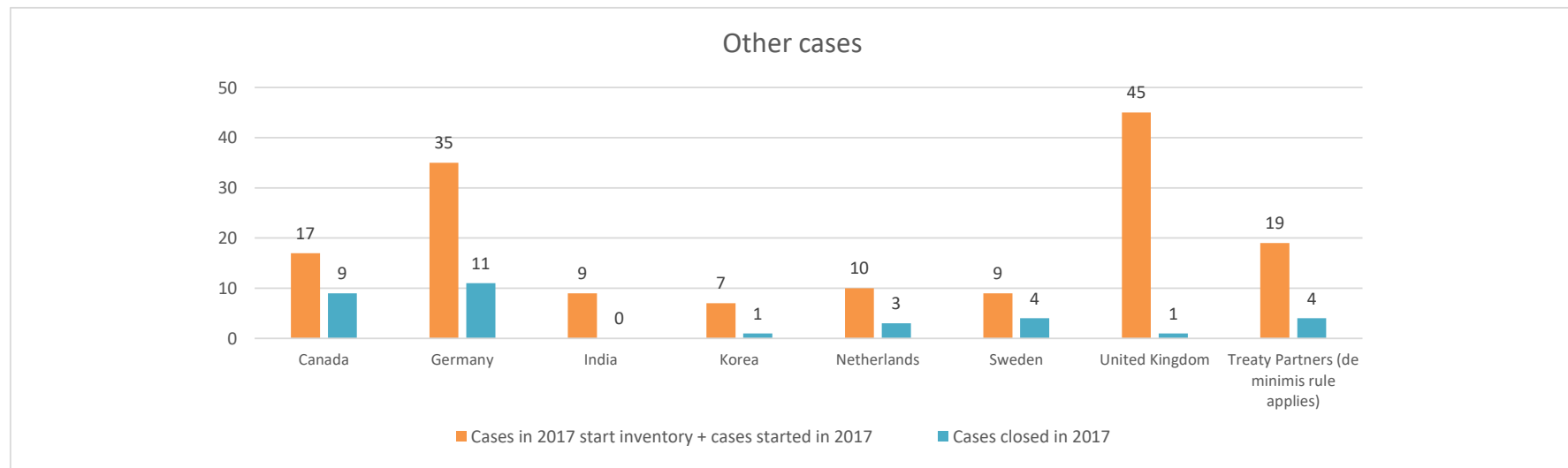
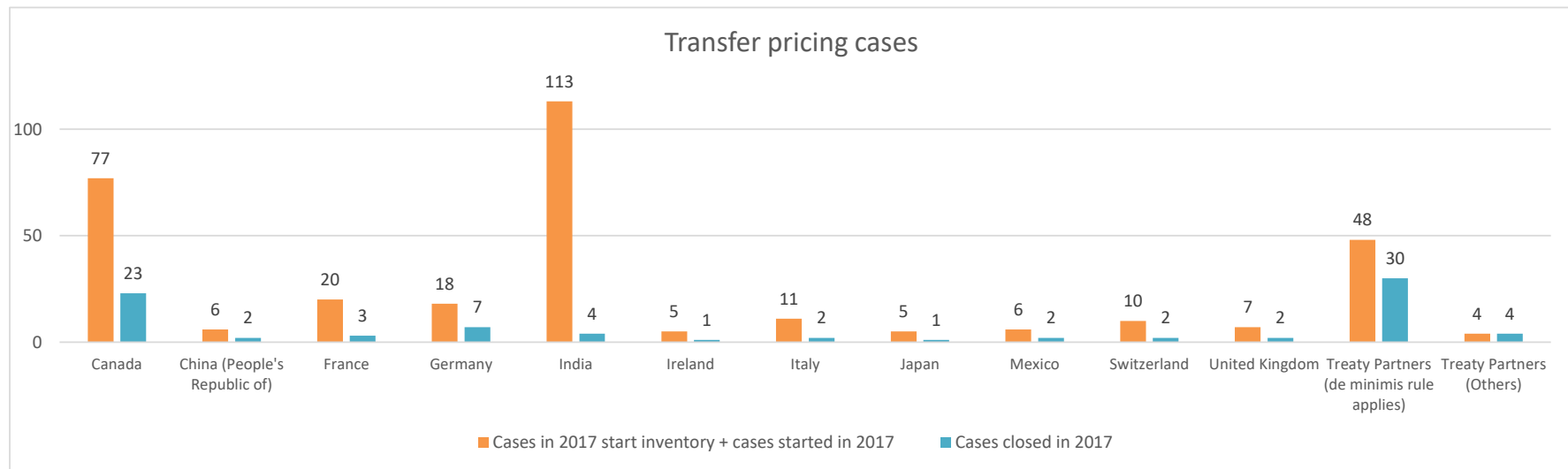
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and
 (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 5.03 | 1.79 | 3.60 | 2.79 |
| Other cases | 6.03 | 1.37 | 4.36 | 4.72 |

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)

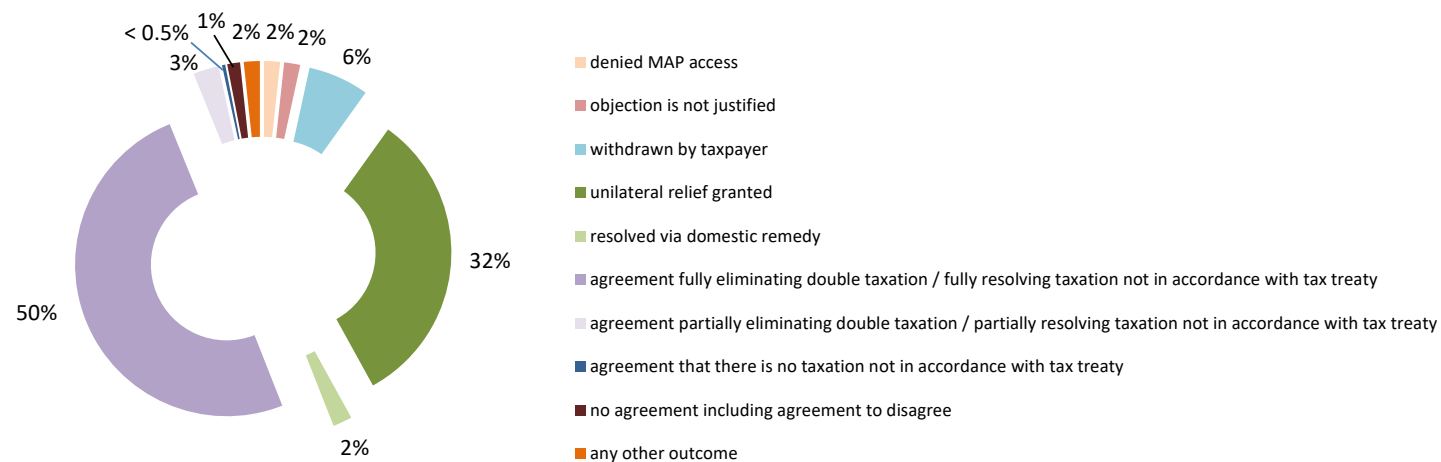
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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



| 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 | 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) | 2 | 0 | 9 | 90 | 3 | 111 | 6 | 0 | 2 | 5 | 228 |
| Cases started before 1 January 2016 | 0 | 0 | 5 | 45 | 0 | 87 | 6 | 0 | 2 | 0 | 145 |
| Cases started as from 1 January 2016 | 2 | 0 | 4 | 45 | 3 | 24 | 0 | 0 | 0 | 5 | 83 |
| Other cases (all) | 3 | 5 | 10 | 4 | 3 | 35 | 2 | 1 | 2 | 0 | 65 |
| Cases started before 1 January 2016 | 0 | 0 | 2 | 1 | 2 | 22 | 2 | 1 | 2 | 0 | 32 |
| Cases started as from 1 January 2016 | 3 | 5 | 8 | 3 | 1 | 13 | 0 | 0 | 0 | 0 | 33 |
| All cases | 5 | 5 | 19 | 94 | 6 | 146 | 8 | 1 | 4 | 5 | 293 |

Annex A

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

| category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2017 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| 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 | 574 | 0 | 0 | 5 | 45 | 0 | 87 | 6 | 0 | 2 | 0 | 429 | 35.53 |
| Row 2 Others | 221 | 0 | 0 | 2 | 1 | 2 | 22 | 2 | 1 | 2 | 0 | 189 | 46.63 |
| Row 3 Total | 795 | 0 | 0 | 7 | 46 | 2 | 109 | 8 | 1 | 4 | 0 | 618 | 37.54 |
| <p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and</p> <p>(ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p> | | | | | | | | | | | | | |

Annex A

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|-----|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 | |
| | | | 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 | | |
| 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 | Canada | 31 | 46 | 0 | 0 | 0 | 2 | 0 | 16 | 0 | 0 | 0 | 5 | 54 |
| | China (People's Republic of) | 3 | 3 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | France | 9 | 11 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 17 |
| | Germany | 7 | 11 | 0 | 0 | 2 | 1 | 3 | 1 | 0 | 0 | 0 | 0 | 11 |
| | India | 44 | 69 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 109 |
| | Ireland | 2 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Italy | 5 | 6 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Japan | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| | Mexico | 3 | 3 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Switzerland | 9 | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| | United Kingdom | 4 | 3 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 15 | 33 | 0 | 0 | 1 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| Row 3 | Treaty Partners (Others) | 0 | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 135 | 195 | 2 | 0 | 4 | 45 | 3 | 24 | 0 | 0 | 0 | 5 | 247 |

Notes

1) The United States was unable to confirm post-2015 case data with six jurisdictions included in Treaty Partners (de minimis rule applies) despite repeated attempts at reconciliation.

2) The five cases reported as closed "any other outcome" with Canada were cases filed as protective MAP requests in one jurisdiction and as MAP requests in the other jurisdiction. They were counted as MAP requests in the 2016 report. However, upon review it is concluded that they should be treated as protective MAP requests.

3) The number of post-2015 cases in MAP inventory on 1 January 2017 is greater than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United States and its treaty partners have determined that some cases with 2016 start dates were inadvertently not included in statistical reporting for 2016. These cases have now been added to open post-2015 case inventory. However, for two MAP partners, the number of post-2015 cases in MAP inventory on 1 January 2017 is lower because when the US reconciled this year's stats with these two treaty partners it was discovered that the US had inadvertently included a case for each country that our treaty partner thought should not have been reported so we made the correction in this year's report.

Annex A

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| 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 | Canada | 7 | 10 | 0 | 3 | 0 | 1 | 0 | 5 | 0 | 0 | 0 | 8 |
| | Germany | 8 | 27 | 1 | 0 | 6 | 0 | 0 | 4 | 0 | 0 | 0 | 24 |
| | India | 3 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Korea | 2 | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |
| | Netherlands | 6 | 4 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 7 |
| | Sweden | 4 | 5 | 0 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 5 |
| | United Kingdom | 8 | 37 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 44 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 9 | 10 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 15 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 47 | 104 | 3 | 5 | 8 | 3 | 1 | 13 | 0 | 0 | 0 | 118 |
| | Notes: | | | | | | | | | | | | |

Annex A

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|------|
| Treaty Partner | 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 | Column 5 | |
| Row 1 | Canada | 5.60 | 3.11 | 3.29 | 2.92 |
| | China (People's Republic of) | 3.51 | 1.15 | | |
| | France | 9.03 | 0.90 | | |
| | Germany | 4.58 | 2.44 | | |
| | India | 8.47 | 1.15 | | |
| | Ireland | 10.62 | 1.15 | | |
| | Italy | 6.36 | 1.15 | | |
| | Japan | 0.00 | 1.15 | | |
| | Mexico | 10.06 | 1.15 | | |
| | Switzerland | 11.87 | 1.15 | 7.17 | 5.95 |
| | United Kingdom | 4.59 | 1.07 | 4.59 | 0.00 |
| Row 2 | Treaty Partners (de minimis rule applies) | 3.39 | 1.15 | | |
| Row 3 | Treaty Partners (Others) | 2.60 | 1.15 | | |
| | Total Average Time | 5.03 | 1.79 | 3.60 | 2.79 |
| Notes: | | | | | |
| No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper. | | | | | |

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 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 | Canada | 6.04 | 2.42 | 4.02 | 3.99 |
| | Germany | 5.51 | 1.08 | 10.43 | 4.46 |
| | Korea | 3.72 | 1.15 | | |
| | Netherlands | 11.65 | 0.83 | 0.99 | 5.59 |
| | Sweden | 7.78 | 0.67 | 1.79 | 7.66 |
| | United Kingdom | 1.12 | 1.15 | 1.12 | 0.00 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 3.28 | 0.99 | 0.00 | 7.79 |
| Row 3 | Treaty Partners (Others) | | | | |
| | Total Average Time | 6.03 | 1.37 | 4.36 | 4.72 |
| <u>Notes:</u> | | | | | |
| No values in columns 4 and 5 indicate that the cases were closed without the use of a position paper or, in the case of column 4, a "0.00" value indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework. | | | | | |

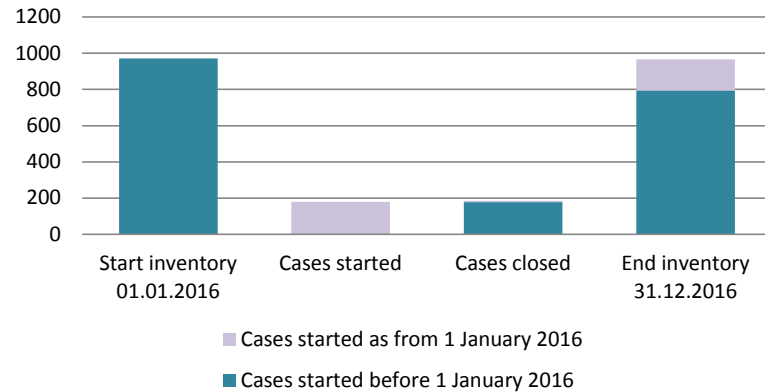
Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 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 | 5.31 | 1.67 | 3.90 | 3.56 |
| Notes: | | | | | |

United States

Total MAP Caseload



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases | 716 | 0 | 142 | 574 |
| Other cases | 256 | 0 | 35 | 221 |

Number of cases in MAP inventory on 1 January 2016 exceeds the amount of ending inventory reported in 2015 due to addition of cases that were received by the U.S. competent authority on or after 1 January 2016 but were received by the applicable treaty partner before 1 January 2016.

| Cases started as from 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|--------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases | 0 | 130 | 3 | 127 |
| Other cases | 0 | 49 | 4 | 45 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 32.20 |
| Other cases | 31.53 |

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rule (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 3.86 | 0.78 | 2.51 | 1.34 |
| Other cases | 3.43 | 1.09 | - | 5.06 |

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>

The nil value specified for other cases indicates that the position paper was provided before the "Start" date as determined in accordance with the MAP Statistics Reporting Framework.

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 | 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 | 7 | 20 | 0 | 102 | 5 | 0 | 0 | 11 | 145 |
| Cases started before 1 January 2016 | 0 | 0 | 6 | 20 | 0 | 100 | 5 | 0 | 0 | 11 | 142 |
| Cases started as from 1 January 2016 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 3 |
| Other cases (all) | 0 | 2 | 5 | 7 | 5 | 18 | 0 | 0 | 0 | 2 | 39 |
| Cases started before 1 January 2016 | 0 | 1 | 3 | 7 | 5 | 17 | 0 | 0 | 0 | 2 | 35 |
| Cases started as from 1 January 2016 | 0 | 1 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| All cases | 0 | 2 | 12 | 27 | 5 | 120 | 5 | 0 | 0 | 13 | 184 |

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*¹³⁰) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

¹³⁰ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS¹ FOR THE 2015 REPORTING PERIOD²

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2009 or prior | | | | | | | | | | | | |
| 2010 | | | | | | | | | | | | |
| 2011 | | | | | | | | | | | | |
| 2012 | | | | | | | | | | | | |
| 2013 | | | | | | | | | | | | |
| 2014 | | | | | | | | | | | | |
| 2015 | | | | 289 | | | | | | | | |
| Total | 956³ | | 289⁴ | | 215⁵ | | 998⁶ | | 11 | | 31.2⁷ | |

¹ These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

² Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. The statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. Subsequent years report on a calendar year basis. For example, the statistics reported for the 2015 reporting period cover the twelve-month period of January 1, 2015 through December 31, 2015.

³ These cases comprise 718 APMA cases and 238 TAIT cases.

⁴ These cases comprise 237 requests received by APMA and 52 requests received by TAIT.

⁵ These cases comprise 193 cases resolved by APMA and 22 cases resolved by TAIT.

⁶ As noted above, beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty). These cases reported in ending inventory comprise 755 pending APMA requests and 243 TAIT requests.

⁷ Reported average cycle time for cases resolved in the 2015 reporting period were 32.1 months for APMA cases and 23.3 months for TAIT cases.

MAP PROGRAM STATISTICS¹ FOR THE 2014 REPORTING PERIOD²

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2008 or prior | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | |
| 2010 | | | | | | | | | | | | |
| 2011 | | | | | | | | | | | | |
| 2012 | | | | | | | | | | | | |
| 2013 | | | | | | | | | | | | |
| 2014 | | | | 354 | | | | | | | | |
| Total | 733³ | | 354⁴ | | 185⁵ | | 956⁶ | | 8 | | 20.95⁷ | |

¹ These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (*e.g.* matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

² Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. These statistics reported for the 2013 reporting period covered the fifteen month period of October 1, 2012 through December 31, 2013. The statistics reported for the 2014 reporting period cover the twelve-month period of January 1, 2014 through December 31, 2014.

³ These cases comprise 524 APMA cases and 209 TAIT cases.

⁴ These cases comprise 286 requests received by APMA and 68 requests received by TAIT.

⁵ These cases comprise 133 cases resolved by APMA and 52 cases resolved by TAIT.

⁶ As noted above, beginning with the 2013 reporting period TAIT's statistics include MAP matters that are not taxpayer specific (*e.g.* matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty). These cases reported in ending inventory comprise 718 pending APMA requests and 238 TAIT requests.

⁷ Reported average cycle time for cases resolved in the 2014 reporting period were 21.4 months for APMA cases and 19.8 months for TAIT cases.

MAP PROGRAM STATISTICS¹ FOR THE 2013 REPORTING PERIOD²

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2007 or prior | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | |
| 2010 | | | | | | | | | | | | |
| 2011 | | | | | | | | | | | | |
| 2012 | | | | | | | | | | | | |
| 2013 | | | 403 | | | | | | | | | |
| Total | 573 | | 403³ | | 261⁴ | | 732⁵ | | -- | | 23.40⁶ | |

¹ These statistics include cases handled by both the Advance Pricing and Mutual Agreement (APMA) Program and the Treaty Assistance and Interpretation Team (TAIT). APMA has primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. income tax treaties. TAIT has primary responsibility for cases arising under all other articles of U.S. income tax treaties, including but not limited to articles concerning residence, dividends, interest, royalties, income from employment, social security, annuities, pensions and pension funds, other income and limitation on benefits. Note that beginning with the 2013 reporting period these statistics include MAP matters that are not taxpayer specific (e.g. matters endeavoring to resolve any difficulties or doubts arising as to the interpretation or application of a U.S. income tax treaty).

² Until the 2012 reporting period, U.S. MAP statistics were tracked on a fiscal year basis (covering the period October 1 through September 30). The U.S. competent authority now tracks its statistics on a calendar year basis. These statistics thus cover the fifteen month period of October 1, 2012 through December 31, 2013.

³ These cases comprise 266 requests received by APMA and 137 requests received by TAIT.

⁴ These cases comprise 159 cases resolved by APMA and 102 cases resolved by TAIT.

⁵ Note that this ending inventory also includes MAP matters that are not taxpayer specific and that were not reflected in the opening inventory on the first day of the 2013 reporting period.

⁶ Reported average cycle time for cases resolved in the 2013 reporting period were 26.1 months for APMA cases and 19.2 months for TAIT cases.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD¹

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2012**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2006 or prior | | | | | | | | | | | | |
| 2007 | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | |
| 2010 | | | | | | | | | | | | |
| 2011 | | | | | | | | | | | | |
| 2012 | | | 236 | | | | | | | | | |
| Total | 477 | | 236 | | 140² | | 573 | | -- | | 24.17³ | |

¹ For FY 2011 (and earlier years), the statistics reported by the United States included Advance Pricing Agreement (APA) cases. For FY 2012, these statistics do not include APA cases. The FY 2012 opening inventory (477 cases) thus does not correspond to the FY 2011 ending inventory (686 cases). The FY 2012 opening inventory includes allocation cases (312 cases) and non-allocation/permanent establishment/limitation on benefits cases (165 cases).

² For FY 2012, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and the amounts do not include taxpayer withdrawals):

| | |
|-------------------------------|--------|
| Correlative Adjustment | 32.40% |
| Adjustment Withdrawn | 63.59% |
| Partial Relief | 1.84% |
| No Relief | 2.17% |

³ Reported average cycle time for cases closed in FY 2012 was 790 days for allocation cases (90 cases disposed in FY 2012) and 638 days for non-allocation/permanent establishment/limitation on benefits cases (50 cases disposed in FY 2012).

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **United States/Etats-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2011**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2005 or prior | | | | | | | | | | | | |
| 2006 | | | | | | | | | | | | |
| 2007 | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | |
| 2010 | | | | | | | | | | | | |
| 2011 | | | | 279 | | | | | | | | |
| Total | 705 | | 279 | | 298¹ | | 686 | | | | 27.6² | |

¹ For FY 2011, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and the amounts do not include taxpayer withdrawals):

| | |
|-------------------------------|---|
| Correlative Adjustment | 22.06% |
| Adjustment Withdrawn | 55.68% |
| Partial Relief | 0.78% |
| No Relief | 21.48% (83% of this figure is attributable to a single case in which no relief was granted) |

² Reported average cycle time for cases closed in FY 2011 was 840 days.

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2010**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2004 or prior | | | | | | | | | | | | |
| 2005 | | | | | | | | | | | | |
| 2006 | | | | | | | | | | | | |
| 2007 | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | |
| 2009 | | | | | | | | | | | | |
| 2010 | | | 252 | | | | | | | | | |
| Total | 724 | | 252 | | 271¹ | | 705 | | | | 29² | |

¹ For FY 2010, competent authority relief was provided in completed cases as follows (figures represent a percentage of the total dollar adjustment and do not include taxpayer withdrawals):

| | |
|-------------------------------|---------------|
| Correlative Adjustment | 33.03% |
| Adjustment Withdrawn | 63.59% |
| Partial Relief | 1.78% |
| No Relief | 1.60% |

² Reported average cycle time for cases closed in FY 2010 was 868 days.

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2009**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period | | Initiated During Reporting Period | | Completed During Reporting Period | | Ending Inventory on Last Day of Reporting Period | | Closed or Withdrawn with Double Taxation During Reporting Period | | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) | |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
| | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD | OECD | non-OECD |
| 2003 or prior | | | | | | | | | | | | |
| 2004 | | | | | | | | | | | | |
| 2005 | | | | | | | | | | | | |
| 2006 | | | | | | | | | | | | |
| 2007 | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | |
| 2009 | | | | 326 | | | | | | | | |
| Total | 578 | | 326 | | 180¹ | | 724 | | | | 24² | |

¹ Number of cases completed includes cases closed or withdrawn with double taxation during the year. For FY 2009, competent authority relief was provided in completed cases as follows:

| | |
|-------------------------------|---------------|
| Correlative adjustment | 34.76% |
| Adjustment withdrawn | 60.83% |
| Partial relief | 3.40% |
| No relief | 1.01% |

² Reported average cycle time for cases closed in FY 2009 was 722 days.

MAP PROGRAM STATISTICS FOR 2008 REPORTING PERIOD

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 September 2008**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|-----------------------------|--|---------------------------------|---------------------------------|--|--|---|
| 2002 or prior | | --- | | | | |
| 2003 | | --- | | | | |
| 2004 | | --- | | | | |
| 2005 | | --- | | | | |
| 2006 | | --- | | | | |
| 2007 | | --- | | | | |
| 2008 | --- | 308 | | | | |
| Total | 500 | 308 | 230 ¹ | 578 | | 22 ² |

¹ Number of cases completed includes cases closed or withdrawn with double taxation during the year. For FY 2008, competent authority relief was provided in completed cases as follows (by percentage of cases):

| | |
|-------------------------------|--------|
| Correlative Adjustment | 56.45% |
| Adjustment Withdrawn | 32.82% |
| Partial Relief | 3.34% |
| No Relief | 7.40% |

² Reported average cycle time for cases closed in FY 2008 was 649 days.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|-----------------------------|--|---------------------------------|---------------------------------|--|--|---|
| 2001 or prior | | --- | | | | |
| 2002 | | --- | | | | |
| 2003 | | --- | | | | |
| 2004 | | --- | | | | |
| 2005 | | --- | | | | |
| 2006 | | --- | | | | |
| 2007 | --- | 257 | | | | |
| Total | 430 | 257 | 187 ¹ | 500 | | 19 ² |

¹ Number of cases completed includes cases closed or withdrawn with double taxation during the year. For 2007, competent authority relief was provided in completed cases as follows (by percentage of cases):

| | |
|-------------------------------|--------|
| Correlative Adjustment | 35.61% |
| Adjustment Withdrawn | 60.14% |
| Partial Relief | .23% |
| No Relief | 4.02% |

² Reported average cycle time for cases closed in 2007 was 570 days.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **United States/États-Unis**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|-----------------------------|--|---------------------------------|---------------------------------|--|--|---|
| 2000 or prior | | --- | | | | |
| 2001 | | --- | | | | |
| 2002 | | --- | | | | |
| 2003 | | --- | | | | |
| 2004 | | --- | | | | |
| 2005 | | --- | | | | |
| 2006 | -- | 240 | | | | |
| Total | 424 | 240 | 234 ¹ | 430 | | 24 ² |

¹ Number of cases completed includes cases closed or withdrawn with double taxation during the year. For 2006, competent authority relief was provided in completed cases as follows (by percentage of cases):

| | |
|-------------------------------|--------|
| Correlative Adjustment | 53.8% |
| Adjustment Withdrawn | 28.6% |
| Partial Relief | 4.42% |
| No Relief | 13.18% |

² Reported average cycle time for cases closed in 2006 was 722 days.