Mutual Agreement Procedure Statistics per jurisdiction

Uruguay

2016-2022 (post-MAP Statistics Reporting Framework)

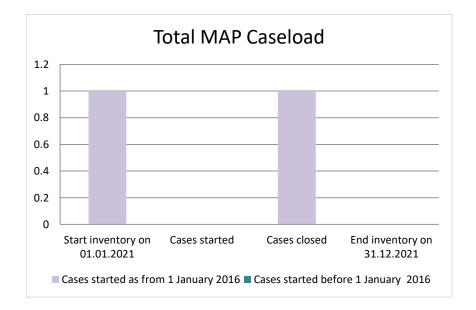


Uruguay

Cases started before 1 January 2016	2022 start inventory	Cases started	Cases closed	2022 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2022 start inventory	Cases started	Cases closed	2022 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Uruguay



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

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

Average time needed to close MAP cases

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

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

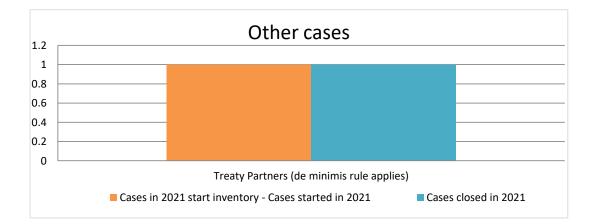
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a	n.a	n.a	n.a	
Other cases	41.35	1.18	11.17	31.13	

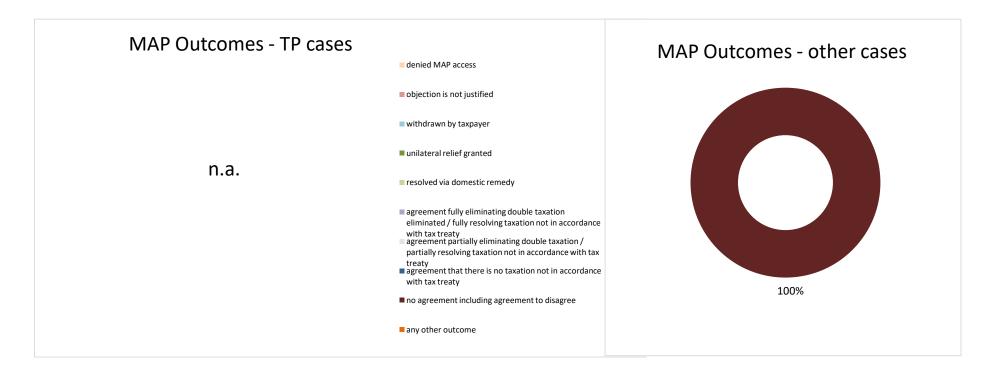
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

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



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



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

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

						number	of pre-2016 ca	ses closed during the re	eporting period by outc	ome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	in accordance with	no taxation	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													
	Notes on the co average time	omputation of	· · ·		hen the MAP re late of the clos		,	r or the date of final closu	re of the case if no agree	ement was reache	ed.			

Annex B

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

					Table 1:	Attribution / A	llocation MA	P Cases						
						r	number of pos	st-2015 case	s closed during the	reporting period by o	outcome:			l I
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1														
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Notes:</u>													

Annex B

						Table 2: O	ther MAP Ca	ises						
							number of po	st-2015 case	es closed during the	e reporting period by c	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	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	agreement to	any other outcome	no. of post-2015 cases remaining i MAP inventory on 31 December 202
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
/ 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	1	0	0
	Total	1	0	0	0	0	0	0	0	0	0	1	0	0
	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													
		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		n.a.	n.a.	n.a.	n.a.									
	Total	n.a.	n.a.	n.a.	n.a.									
	Notes:													
L														

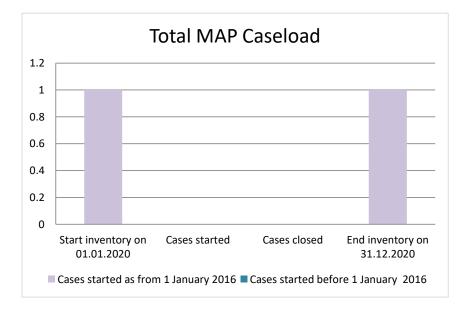
Annex B

		Table 2	: Other MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
ow 1	Treaty Partners (de minimis rule applies)	41.35	1.18	11.17	31.13
	Total	41.35	1.18	11.17	31.13
	Notes:				

Annex B

			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	41.35	1.18	11.17	31.13							
	Notes:											

Uruguay



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

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

Average time needed to close MAP cases

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

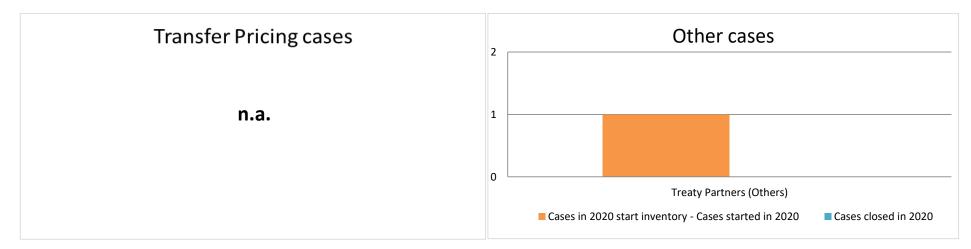
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

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

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

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

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



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

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

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

Annex A

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

					numbe	er of pre-201	6 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	resolving taxation not in	no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	closing pre-
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

Annex B

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

					Table 1: /	Attribution / Al	location MA	P Cases						
					-	r	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:		_	
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	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													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation		no agreement	any other outcome	no. of post-2015 cases remaining i MAP inventory or 31 December 202
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
1	Notes:													

Row 1

Annex B

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

		Table 1: Attribution /	Allocation MAP Cases							
		average time taken (in 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	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

Annex B

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

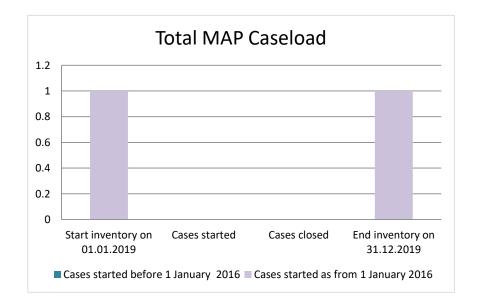
Table 2: Other MAP Cases											
		average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Total	n.a.	n.a.	n.a.	n.a.							
Notes:											
	Column 1 Total	Treaty Partner "Start" to "End" Column 1 Column 2 Total n.a.	average time taken (in montage tak	average time taken (in months) for post-2015 cases from: Treaty Partner Receipt of taxpayer's MAP request to "Start" to Milestone 1 Column 1 Column 2 Column 3 Total n.a. n.a.							

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	n.a.	n.a.	n.a.	n.a.								
	<u>Notes:</u>												

Uruguay



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

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

Average time needed to close MAP cases

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

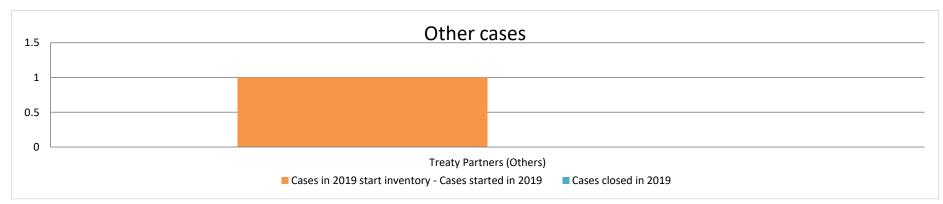
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

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

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

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

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



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

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

Row 1 Row 2

Row 3

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral	resolved via domestic remedy	agreement fully	reporting period by out agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average tii taken (ir months) f closing pr 2016 case during th reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column '
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
<u>Notes:</u>													

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

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

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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													
					number of post-2015 cases closed during the reporting period by outcome:									
		no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

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

Annex B

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

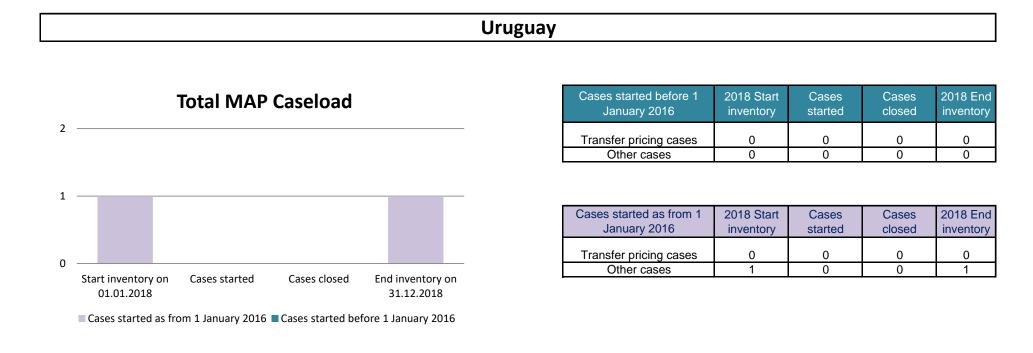
		Table 1: Attribution /	Allocation MAP Cases							
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1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

Annex B

		Table 2: Other MAP Cases											
		average time taken (in mont	ne 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	Total	n.a.	n.a.	n.a.	n.a.								
	Notes:												

Annex B

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



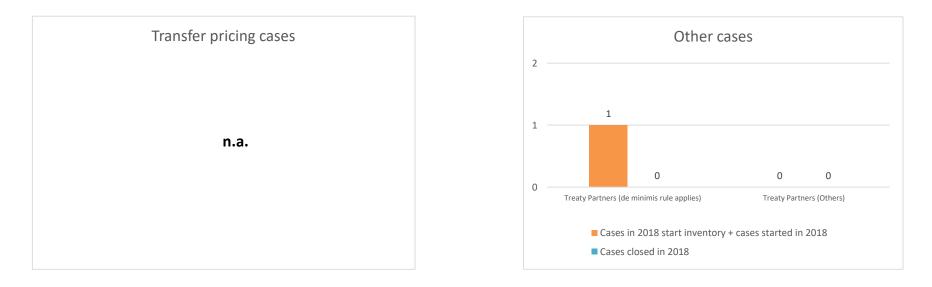
Average time needed to close MAP cases

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

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

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

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



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

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

MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.

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	resolving	accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

					numb	per of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving	no taxation not in accordance with tax treaty	agreement	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	2016 cases
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	<u>Notes:</u>													

Annex B

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

					n	umber of pos	st-2015 cases	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post 2015 case remaining MAP invento on 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
						^	•	0	0	0	0	0	0

Annex B

	Table 2: Other MAP Cases													
						n	umber of pos	st-2015 case	s closed during the	e reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		no. of post-2015 cases remaining ir MAP inventory on 31 December 2018
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 2	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
ow 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

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											
			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 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.								
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.								
	Total Average Time	n.a.	n.a.	n.a.	n.a.								
	Notes:												

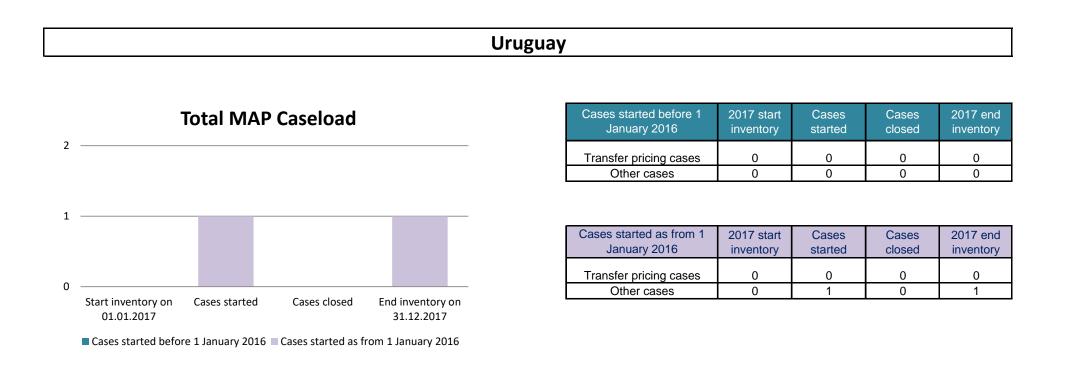
Annex B

		Та	ble 2: Other MAP Cases		
			average time taken (in mon	ths) 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
low 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
ow 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	n.a.	n.a.	n.a.	n.a.
	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	n.a.	n.a.	n.a.	n.a.								
	Notes:												



Average time needed to close MAP cases (in months)

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

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

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

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



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

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

Annex A

					numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied	objection is not justified	withdrawn by taxpayer	relief		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	<u>Notes:</u>										-		-	

Annex B

			number of post-2015 cases closed during the reporting period by outcome:										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance		no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining in MAP invento on 31 December 2017
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

						Table 2: Of	ther MAP Ca	ises						
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
·	Total	0	1	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

Annex B

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

Annex B

	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 2	Treaty Partners (<i>de minimis</i> rule applies)										
Row 3	Treaty Partners (Others)										
	Total Average Time	n.a.	n.a.	n.a.	n.a.						
	Notes:										

Annex B

		evenene time teken (in menthe) f	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									
1 Total Average Time	n.a.	n.a.	n.a.	n.a.									

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

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0