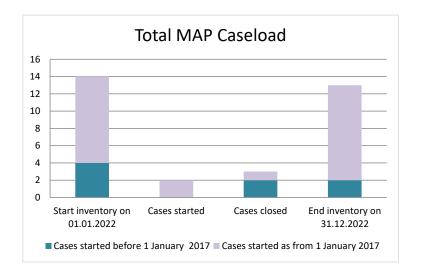
Mutual Agreement Procedure Statistics per jurisdiction

Viet Nam

2017, 2019-2022 (post-MAP Statistics Reporting Framework)



Viet Nam



Cases started before 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	2	2
Other cases	0	0	0	0

Cases started as from 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	6	1	1	6
Other cases	4	1	0	5

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	73.58
Other cases	n.a.

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

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

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.54	0.92	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

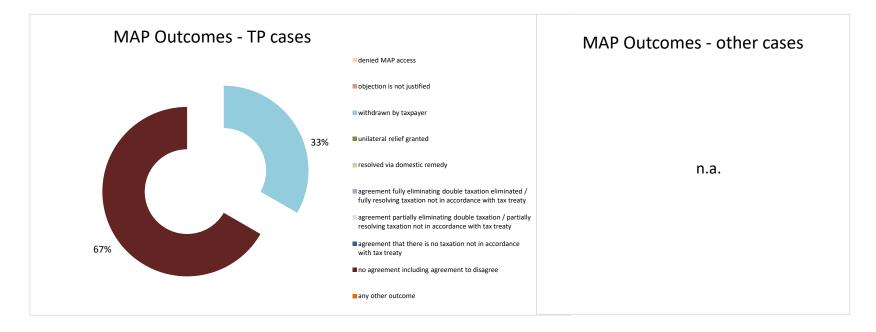
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

Note: the MAP cases started before 1 January 2017 and closed in 2022 are not shown in these graphs



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	0	0	0	2	0	3
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2017	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	1	0	0	0	0	0	2	0	3

				nu	mber of pre	-2017 cases c	losed during the r	eporting period by o	utcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	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 including agreement	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	4	0	0	0	0	0	0	0	0	2	0	2	73.58
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	4	0	0	0	0	0	0	0	0	2	0	2	73.58
Notes:													
	f a MAP case of MAP cases	Viet Nam relies on the provisions of the signed tax treaties and relies on OECD guidelines to define a MAP case and count the number of MAP cases.											
Catego	y of cases	Viet Nam re	lies on OECE	o guidelines to	categorise it	s MAP cases.							
	Notes on the computation of average time Viet Nam relies on OECD guidelines to compute average time.												
Other Note	average time verage time Other Notes on Annex A 4 pre-2017 attribution/allocation MAP cases in MAP inventory on 1 January 2022 due to the time of joining IF of Viet Nam (June 2017) is different from the partner(s).												

Row 1 Row 2 Row 3

					Table 1: /	Attribution / A	location MA	P Cases						
							number of po	st-2016 case	s closed during the	reporting period by ou	tcome:			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022	started during		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	no agreement	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	1	0	0	1	0	0	0	0	0	0	0	6
	Total	6	1	0	0	1	0	0	0	0	0	0	0	6
	<u>Notes:</u> N/A													

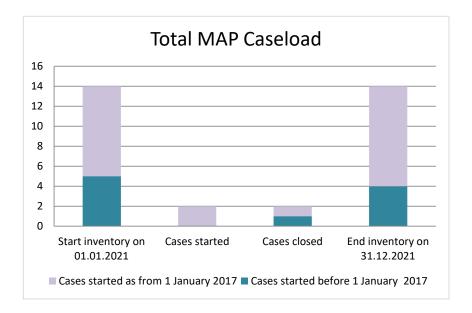
						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2016 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2022	no. of post- 2016 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	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	there is no	no agreement including agreement to disagree		no. of post-2016 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	4	1	0	0	0	0	0	0	0	0	0	0	5
	Total	4	1	0	0	0	0	0	0	0	0	0	0	5
	Notes: N/A		-											

		Table 1: Attribution	/ Allocation MAP Cases								
			average time taken (in months) for post-2016 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
ow 1	Treaty Partners (de minimis rule applies)	28.54	0.92	n.a.	n.a.						
	Total	28.54	0.92	n.a.	n.a.						
	Notes:										

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

		Table 3: All MAP Cases											
			average time taken (in months) for post-2016 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	28.54	0.92	n.a.	n.a.								
	Notes:												

2021 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	5	0	1	4
Other cases	0	0	0	0

Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	0	6
Other cases	3	2	1	4

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	72.85
Other cases	n.a.

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

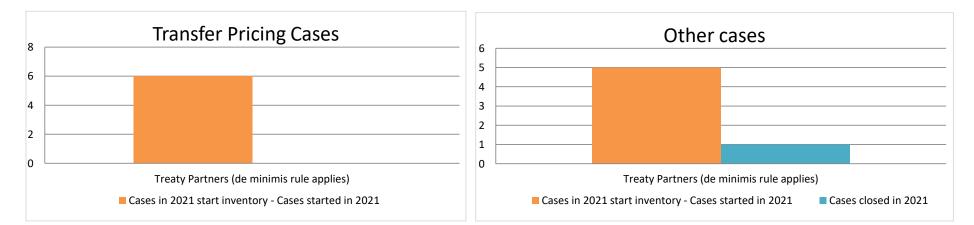
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.62	0.43	n.a.	n.a.

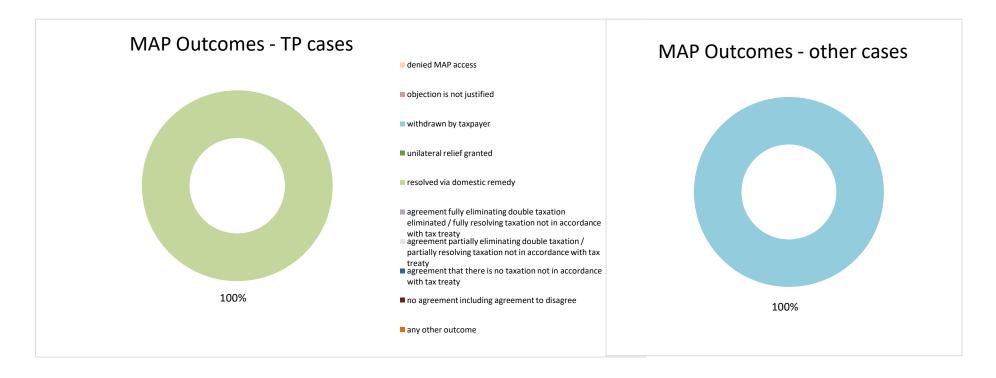
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

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



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



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	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	1	0	0	0	0	0	0	0	1
All cases	0	0	1	0	1	0	0	0	0	0	2

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

						number of p	re-2017 case	s closed during the r	eporting period by out	come:				
	category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2021 Column 13	average time taken (in months) for closing pre- 2017 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	5	0	0	0	0	1	0	0	0	0	0	4	72.85
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	5	0	0	0	0	1	0	0	0	0	0	4	72.85
	2021 start inver end inventory	- tial mismatches between start inventory and 2020 During the review of 2021 MAP statistics, Viet Nam received an email from its partner that there was one MAP case on "Attribute/Allocation" between the two courts on August 6, 2021 with outcome as "resolved via domestic remedy"									wo countries that	at was "closed"		
	Definition of a and counting of	f MAP cases						r the MAP Statistics R						
	Category of cas	ses												
	Notes on the co average time	omputation of	(i) start date	e: the date tv	vo competent a	authorities ha	ive received si		ng rules: nation and documentatio y taxpayer) or "conclude'	, 0	start the bilat	eral MAP pro	cess.	

Annex B

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

					Table 1:	Attribution / A	llocation MA	P Cases						
					•	1	number of pos	st-2016 case	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		no agreement including	any other	no. of post- 2016 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Total	6	0	0	0	0	0	0	0	0	0	0	0	6
	Notes:													

Annex B

						Table 2: O	ther MAP Ca	ses						
							number of po	st-2016 case	es closed during the	e reporting period by c	utcome	_		
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2021	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	via domestic	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post-2016 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	3	2	0	0	1	0	0	0	0	0	0	0	4
	Total	3	2	0	0	1	0	0	0	0	0	0	0	4
	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-2016 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

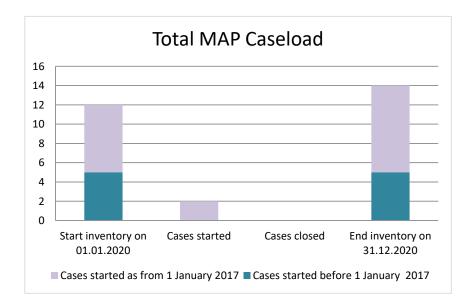
Annex B

	Table 2:	Other MAP Cases							
	average time taken (in months) for post-2016 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	3.62	0.43	n.a.	n.a.					
Total	3.62	0.43	n.a.	n.a.					
Notes:									
	Column 1 Treaty Partners (de minimis rule applies) Total	Treaty Partner "Start" to "End" Column 1 Column 2 Treaty Partners (de minimis rule applies) 3.62 Total 3.62	Treaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start"Column 1Column 2Column 3Treaty Partners (de minimis rule applies)3.620.43Total3.620.43	average time taken (in months) for post-2016 cases from: Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Column 1 Column 2 Column 3 Column 4 Treaty Partners (de minimis rule applies) 3.62 0.43 n.a. Total 3.62 0.43 n.a.					

Annex B

			Table 3: All MAP Cases									
			average time taken (in months) for post-2016 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	3.62	0.43	n.a.	n.a.							
	<u>Notes:</u>											

2020 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	5	0	0	5
Other cases	0	0	0	0

Cases started as from 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	6	0	0	6
Other cases	1	2	0	3

Average time needed to close MAP cases

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

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

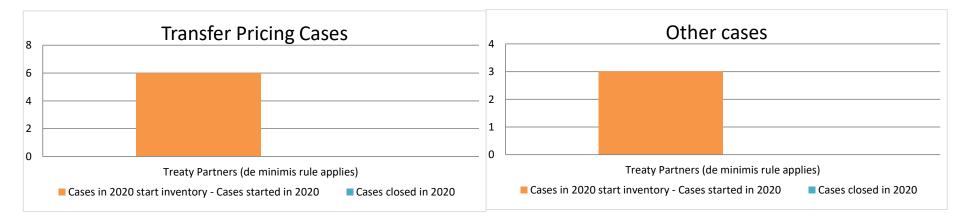
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

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 2017)

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



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

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

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

Annex A

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

					numb	er of pre-201	7 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2020	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	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
	Notes: Definition of a M and counting of	MAP Case	The definition	ons used are	e the same as	the definition	s set out unde	er the MAP Statis	tics Reporting Fra	amework.				
	Category of cas	ses	The definiti	ons used are	e the same as	the definition	s set out unde	er the MAP Statis	tics Reporting Fra	amework.				
	Notes on the co average time		(i) start date	e: the date tv	vo competent	authorities ha	we received s		ollowing rules: information and o awn by taxpayer)			start the bilat	eral MAP proce	SS.
	Other Notes on	Annex A	5 pre-2017	attribution/al	llocation MAP	cases: China	i (1), Korea (3), and Japan (1)	due to the time of	joining IF of Vie	Nam (June 2	2017) is differe	ent from the par	tner(s).

Annex B

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

					Table 1: A	ttribution / Al	location MA	P Cases						
				number of post-2016 cases closed during the reporting period by outcome:										
		no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	not in accordance		no agreement including agreement to	any other	no. of post- 2016 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Total	6	0	0	0	0	0	0	0	0	0	0	0	6
	Notes:													

Annex B

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

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2016 case	es closed during the	e reporting period by c	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2020	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	double taxation /	eliminating double taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post-2016 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	1	2	0	0	0	0	0	0	0	0	0	0	3
	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 /	Allocation MAP Cases		
			average time taken (in mon	ths) for post-2016 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

Annex B

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

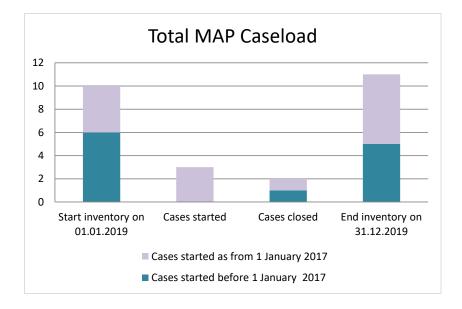
	Table 2: Other MAP Cases								
	average time taken (in months) for post-2016 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
Row 1	Total	n.a.	n.a.	n.a.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

Annex B

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

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

2019 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	6	0	1	5
Other cases	0	0	0	0

Cases started as from 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	3	3	0	6
Other cases	1	0	1	0

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	23.15
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules: (i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process.

(ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the competent authorities).

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	23.15	0.23	n.a.	n.a.

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

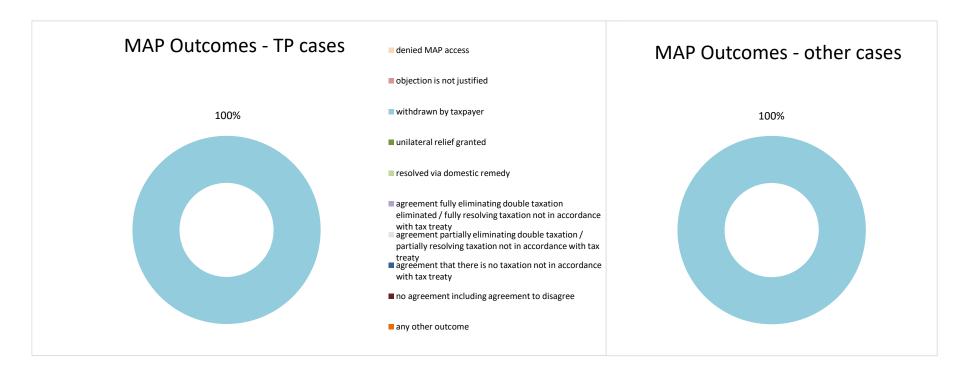
Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2019 are not shown in these graphs



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

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



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

Annex A

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

				numb	er of pre-20 [°]	17 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in	accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	6	0	0	1	0	0	0	0	0	0	0	5	23.15
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	6	0	0	1	0	0	0	0	0	0	0	5	23.15
Notoo													

Notes:

The average time taken to close pre-2017 cases was computed by applying the following rules:

(i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process.

(ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the competent authorities).

Row 1 Row 2 Row 3

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										
						n	umber of pos	st-2016 cases	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2019	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		no agreement including agreement to disagree	any other outcome	no. of post- 2016 cases remaining in MAP inventory on 31 December 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
1	Treaty Partners (de minimis rule applies)	3	3	0	0	0	0	0	0	0	0	0	0	6
	Total	3	3	0	0	0	0	0	0	0	0	0	0	6
ļ	Notes:													

Row 1

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

Row

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		
		ths) for post-2016 cases from:			
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

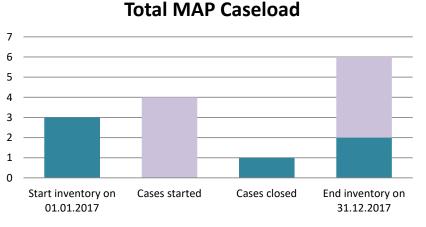
Annex B

		Table 2:	Other MAP Cases		
			average time taken (in mont	hs) for post-2016 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Treaty Partners (de minimis rule applies)	23.15	0.23	n.a.	n.a.
	Total	23.15	0.23	n.a.	n.a.
	Notes:		•		

Annex B

			Table 3: All MAP Cases								
			average time taken (in months) for post-2016 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	23.15	0.23	n.a.	n.a.						
	Notes:										

2017 MAP Statistics - Viet Nam



Cases started as from 1 January 2017 Cases started before 1 January 2017

Cases started before 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	3	0	1	2
Other cases	0	0	0	0

Cases started as from 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	3	0	3
Other cases	0	1	0	1

Average time needed to close MAP cases (in months)

Cases started before 1 January 2017	Average time
Transfer pricing cases	28.00
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules: (i) the start date: when two Tax Authorities receive sufficient relevant information and document and ready for the first MAP meeting. The starting date is calculated when the two CAs agreed to start the MAP process; and

(ii) the end date: when two Tax Authorities agree to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the CAs). The date is calculated when the two CAs agreed to close or conclude the MAP.

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

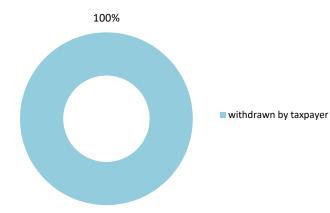
Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 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.

MAP Outcomes



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

Annex A

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

				numt	per of pre-20	17 cases clos	ed during the re	porting period by	/ outcome:			-	
category of cases	no. of pre-2017 cases in MAP inventory on 1 January 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	double taxation	agreement that there is no taxation not in accordance with tax treaty	agreement including agreement	any other outcome	no. of pre- 2017 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2017 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ v 1 Allocation	3	0	0	1	0	0	0	0	0	0	0	2	28.00
Allocation													
v 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

(i) the start date: when two Tax Authorities receive sufficient relevant information and document and ready for the first MAP meeting. The starting date is calculated when the two CAs agreed to start the MAP process; and

(ii) the end date: when two Tax Authorities agree to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the CAs). The date is calculated when the two CAs agreed to close or conclude the MAP.

Annex B

					n	umber of pos	t-2016 cases	closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	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 2016 cases remaining i MAP invento on 31 December 2017
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	3	0	0	0	0	0	0	0	0	0	0	3
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	3	0	0	0	0	0	0	0	0	0	0	3
Notes	•											•	,

Annex B

						Table 2: Ot	her MAP Ca	ses						
						ı	number of po	st-2016 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2016 cases in MAP inventory on 1 January 2017	no. of post- 2016 cases started during the reporting period		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	lagreement that	no agreement		no. of post-2016 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-2016 cases from:							
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"			
Column 1	Column 2	Column 3	Column 4	Column 5			
2 Treaty Partners (de minimis rule applies)							
3 Treaty Partners (Others)							
Total Average Time	n.a.	n.a.	n.a.	n.a.			

Annex B

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

Annex B

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