

## MAP Statistics Reporting Framework

### I Introduction

1. The Report on Action 14: Making Dispute Resolution Mechanisms More Effective (“the 2015 Action 14 Report”) was approved by the OECD Committee of Fiscal Affairs (“CFA”) in September, presented to the OECD Council and endorsed by the G20 Finance Ministers on 8 October 2015. This Report contained a commitment by countries engaged in the work to the implementation of a minimum standard to ensure that they resolve treaty-related disputes in a timely, effective and efficient manner and to have their compliance with the minimum standard reviewed by their peers – i.e. the other members of the Forum on Tax Administration MAP Forum (“the FTA MAP Forum”).

2. One of the elements of the minimum standard<sup>1</sup> requires jurisdictions to seek to resolve mutual agreement procedure (“MAP”) cases within an average time frame of 24 months. To monitor compliance with this, jurisdictions’ progress toward meeting this target will be periodically reviewed on the basis of the statistics prepared in accordance with an agreed reporting framework. The 2015 Action 14 Report explains that the reporting framework will include agreed milestones for the initiation and conclusion/closing of a MAP case, as well as other relevant stages of the MAP process. The minimum standard also requires jurisdictions to provide timely and complete reporting of MAP statistics, pursuant to the agreed reporting framework.

3. The agreed reporting framework is set out in this note. Section II describes the MAP process to the extent it is relevant for MAP statistics reporting purposes, in particular focusing on the relevant milestones. Section III sets out the statistics reporting templates for the reporting and publication of MAP case inventory and MAP outcomes, and the average time taken for each of the key stages of the MAP process, including the definition of terms used.

### II. MAP Process

4. Article 25 of the OECD Model Tax Convention<sup>2</sup> provides for a MAP mechanism, independent from the legal remedies available under domestic law, through which the competent authorities of the Contracting Parties of a tax treaty (“Contracting Parties”) may resolve differences or difficulties regarding the interpretation or application of the tax treaty on a mutually-agreed basis. The MAP mechanism is of fundamental importance to the proper application and interpretation of tax treaties, notably to ensure that taxpayers entitled to the benefits of the tax treaty are not subject to taxation by either of the Contracting

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<sup>1</sup> See element C.2. of the Terms of Reference to monitor and review the implementation of the BEPS Action 14 minimum standard to make dispute resolution mechanisms more effective (“Terms of Reference”).

<sup>2</sup> The Report on Action 14 contains changes to Article 25 of the OECD Model Tax Convention and its Commentary. Other changes to the Commentary will be included in the next update of the OECD Model Tax Convention to reflect the conclusions of the Report on Action 14. In this regard, all references to Article 25 and its Commentary shall be read in the context of Article 25 and its Commentary as amended by the Report on Action 14 and the changes which will be made to the Commentary in the next update of the OECD Model Tax Convention unless otherwise specifically stated to refer to the 2014 version of the OECD Model Tax Convention.

Parties which is not in accordance with the provisions of the tax treaty. In this regard, paragraph 1 of Article 25 (OECD, 2014) provides that where a taxpayer considers that the actions of one or both Contracting Parties result or will result for that taxpayer in taxation not in accordance with the provisions of the treaty, the taxpayer may, irrespective of the remedies provided by the domestic law of those Parties, make a request to the competent authority of the Contracting Party which the taxpayer is a resident or, if the case comes under the provisions relating to the Non-Discrimination Article<sup>3</sup>, to that of the Contracting Party of which the taxpayer is a national of for MAP assistance.

5. To ensure that both competent authorities are aware of the MAP request being submitted and are able to give their views on whether the request is accepted or rejected and on whether the taxpayer's objection is considered to be justified, one of the options<sup>4</sup> in the Action 14 minimum standard<sup>5</sup> is that jurisdictions should ensure that their tax treaties contain a provision which provides that the taxpayer can make a request for MAP assistance to the competent authority of either Contracting Party<sup>6</sup>. The Commentary on Article 25 further explains that the taxpayer may present its case to the competent authority of either Contracting Party and the taxpayer is not precluded from presenting its case to the competent authority of both Contracting Parties at the same time. Where the taxpayer submits the MAP request to both competent authorities at the same time, he should appropriately inform both competent authorities, in order to facilitate a co-ordinated approach to the case.<sup>7</sup>

6. To be admissible, a case presented under paragraph 1 of Article 25 must be presented within the time frame stipulated in the tax treaty from the first notification of the action which gives rise to taxation not in accordance with the tax treaty. Once a case that meets the requirements of paragraph 1 of Article 25 has been accepted, the competent authority to which the case was presented must determine whether the taxpayer's objection appears to be justified. If that is the case, that competent authority may be able to resolve the case unilaterally, e.g. where the taxation contrary to the provisions of the tax treaty is due in whole or in part to a measure taken in the Contracting Party to which the taxpayer has presented its MAP case. A MAP case that has been accepted will only move to the second, bilateral stage of the MAP where it meets two requirements provided by paragraph 2 of Article 25: (i) the taxpayer's objection appear to be justified to the competent authority to which it has been presented and (ii) that competent authority is not itself able to arrive at a satisfactory unilateral solution. Paragraph 2 of Article 25 no doubt entails a duty to negotiate; but as far as reaching mutual agreement through the procedure is concerned, the competent authorities are under a duty merely to use their best endeavours and not to achieve a result.<sup>8</sup>

7. The MAP process to the extent it is relevant for MAP statistics reporting purposes, in particular the relevant milestones along with their Commentary, is set out below.

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<sup>3</sup> See paragraph 1 of Article 24 of the OECD Model Tax Convention.

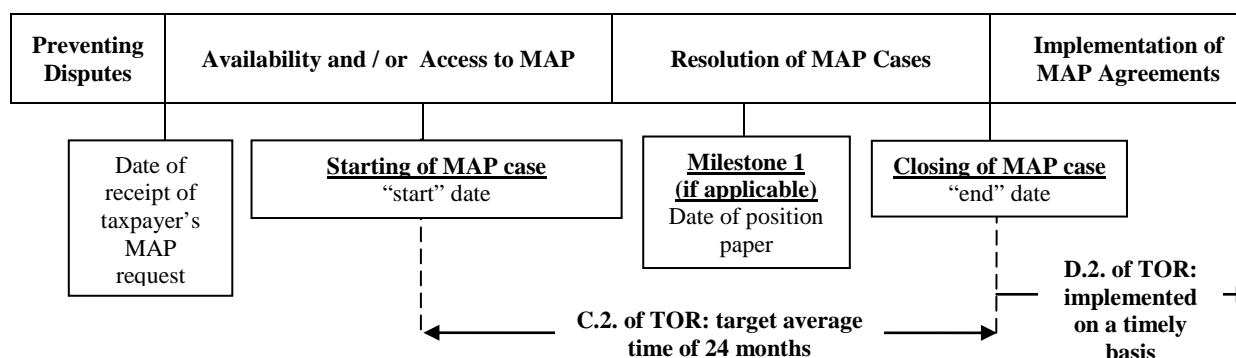
<sup>4</sup> The other option is that where the treaty does not permit a MAP request to be made to either Contracting Party and the competent authority who received the MAP request from the taxpayer does not consider the taxpayer's objection to be justified, the competent authority should implement a bilateral consultation or notification process which allows the other competent authority to provide its views on the case (such consultation shall not be interpreted as consultation as to how to resolve the case).

<sup>5</sup> See element B.2. of the Terms of Reference.

<sup>6</sup> See paragraph 1 of Article 25 and its Commentary.

<sup>7</sup> See paragraph 17 of the Commentary on Article 25.

<sup>8</sup> See paragraph 37 of the Commentary on Article 25.



8. Element C.2. of the Terms of Reference requires that jurisdictions seek to resolve MAP cases within an average time frame of 24 months. Given the collaborative approach to be taken by competent authorities to achieve the common objective to resolve MAP cases in a timely manner, this time frame applies to both jurisdictions (i.e. the jurisdiction that receives the MAP request from the taxpayer and its treaty partner). To compute the average time taken to resolve MAP cases, the "start" date and "end" date for each MAP case should be determined as below. Competent authorities should communicate effectively with each other to ensure that they have common data points for the purposes of MAP statistics reporting. The data points for each MAP request include (i) the "start" date; (ii) the date of Milestone 1 (if applicable); (iii) the "end" date; and (iv) the number of MAP cases involved in a MAP request.

(i) **Starting of MAP case ("start" date)**<sup>9</sup>

9. Given the collaborative approach to be taken by competent authorities to achieve the common objective to resolve MAP cases in a timely manner, it is important that both competent authorities are well aware of the MAP request. In this regard, the competent authority that receives the MAP request from the taxpayer should notify the other competent authority of the request within a target time frame of 4 weeks from the receipt of the taxpayer's MAP request. Such notification should include at least the following: (a) identification of the taxpayer(s) concerned (e.g. name and address, tax identification number(s) or birth date (where appropriate)); (b) tax years covered; (c) brief issue(s) (e.g. the article(s) concerned and whether the MAP case is an attribution/allocation case); and (d) the date of receipt of the taxpayer's MAP request and the taxpayer's covering letter (where appropriate). This notification should also include the contact details (e.g. contact number and email) of the official(s) handling the MAP request to facilitate efficient communication between the competent authorities on the MAP case. The competent authority that receives the notification is given the opportunity, if it so wishes, to confirm receipt of the notification and any such confirmation should be made within 1 week of the date of the notification. The notification and any confirmation of receipt should as much as possible be made by electronic means to accelerate the communication process.

10. Recognising that the taxpayer's MAP submission might not include all the information and documentation required for the competent authority to examine the MAP request, and that the notification

<sup>9</sup> The MAP statistics reporting framework defines "start date" and "end date" for purposes of computing the time taken to resolve a MAP case. These statistical purposes should be distinguished from the purposes of time frames in arbitration provisions; the time frames relevant in that latter context must be determined based on the provisions of the relevant arbitration clause and/or relevant competent authority agreements on the application of such clause.

including the confirmation of receipt of the notification (where applicable) in paragraph 9 above could be made before the competent authority receives all such information, the “start” date shall be:

- (i) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer’s MAP request, whichever is the earlier date<sup>10</sup>; except
- (ii) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the “start” date shall be the date under (i) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.

11. There are also instances where members of the same taxpayer group submit MAP requests on the same issue(s) to their respective competent authorities (for example, in transfer pricing cases where the parties to a transaction each submit a MAP request to their respective competent authorities arising from a primary adjustment made by one of the Contracting Parties). Furthermore, as described in paragraph 5 above, a taxpayer could also submit the same MAP request to both competent authorities. In these circumstances, where there are different dates for the competent authorities under the application of the rules in paragraph 10 above, the earlier date shall be the “start” date.

**(ii) Closing of MAP case (“end” date)**

12. The “end” date of a MAP case is (i) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (ii) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request. The competent authority that receives the MAP request from the taxpayer should also duly inform the other competent authority of its notification to the taxpayer on the outcome of the MAP case or in case of a withdrawal of the MAP request by the taxpayer, of the date of such withdrawal. For (i), the outcome of a MAP request could be one of the following:

- access to MAP is denied (i.e. not an admissible request or denied for any other reasons);
- objection is not justified objection;
- objection is resolved via domestic remedy;
- unilateral relief will be granted;
- competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) fully eliminate double taxation or fully resolve taxation not in accordance with the tax treaty;
- competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) partially eliminate double taxation or partially resolve taxation not in accordance with the tax treaty;
- competent authority agreement that there is no taxation not in accordance with the tax treaty;
- no competent authority agreement is reached including agreement to disagree;

<sup>10</sup> For MAP requests received by a competent authority on or after 1 January 2016 but prior to 1 July 2016, the “start” date shall be 5 weeks from the receipt of the taxpayer’s MAP request.

- any other outcome.

13. In instances where more than one taxpayer submits a MAP request on the same issue(s) to their respective competent authorities as described in paragraph 11 above or where a taxpayer could also submit the same MAP request to both competent authorities as described in paragraph 5 above, and there are different “end” dates for the competent authorities, the “end” date shall be the earlier of these dates.

(iii) ***Milestone 1(if applicable): Date of position paper***

14. In the second stage of the MAP as described in paragraph 6 which is aimed at “resolving the dispute on an agreed basis, i.e. by agreement between competent authorities”, one of the competent authorities would present its position on the case to the other competent authority (via a “position paper”) before the commencement of discussions between the competent authorities.<sup>11</sup> The position paper should provide the basis for and explanation of the position taken by the jurisdiction and should address the arguments made by the taxpayer in its submission, to facilitate the discussion of the case with the other competent authority. The date to be captured for purposes of Milestone 1 for both competent authorities is the date the position paper is presented by one competent authority to the other competent authority. In instances where there is more than one position paper, the date of the earliest position paper shall be the date for Milestone 1.

### III. MAP Statistics Reporting and Publication

15. In accordance with one of the elements of the Action 14 minimum standard<sup>12</sup>, the Terms of Reference<sup>13</sup> require jurisdictions to provide timely and complete reporting of MAP statistics pursuant to an agreed template and reporting framework. This framework is described below:

- (i) **Annex A** is for the reporting and publication of MAP statistics relating to MAP requests that are not reported under Annex B (“pre-2016 cases”);
- (ii) **Annex B** which comprises Part (I) and Part (II) is for the reporting and publication of MAP statistics relating to MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2016 (“post-2015 cases”); and
- (iii) **Annex C** and **Annex D** contain definitions of terms and the rules for counting MAP cases for the purposes of Annex A and Annex B.

16. A jurisdiction should report its MAP statistics in accordance with the reporting templates in Annex A and Annex B for a calendar year by no later than 31 May of the following calendar year, for subsequent publication on the OECD website. Members that joined the Inclusive Framework prior to 2017 are to submit their first reports by 31 May 2017 for the 2016 calendar year (also referred to as the 2016 reporting period). For the 2016 reporting period, Annex B will be published on an aggregated basis instead of on a jurisdiction specific basis.

17. For new members that joined the Inclusive Framework after 2016, they are to submit their first reports by 31 May of the year following the year of their membership. For example, if a member joins the Inclusive Framework in 2017, it should submit its first report by 31 May 2018. In this first report, it should

<sup>11</sup> It is anticipated that, in transfer pricing cases, the competent authority of the jurisdiction raising the adjustment will prepare the first position paper.

<sup>12</sup> See element 1.5 of the minimum standard in the 2015 Action 14 Report.

<sup>13</sup> See paragraph 11 of the Terms of Reference.

report MAP statistics relating to MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2017 in Annex B (for “post-2016 cases”) and report in Annex A (“for pre-2017 cases”) statistics relating to MAP requests not reported under Annex B. In this regard, for members that joined the Inclusive Framework after 2016, all references to “pre-2016” in this note should be understood to mean “pre-year of membership” and all references to “post-2015” means “post-year preceding the year of membership”.

## Annex A

**MAP Statistics Reporting for the [YEAR] Reporting Period (1 January [YEAR] to 31 December [YEAR]) by [Name of Jurisdiction]  
for Pre-2016 Cases Closed in the [YEAR] Reporting Period**

Annex A should be submitted to the Secretariat (email: [fta.map@oecd.org](mailto:fta.map@oecd.org)) by *31 May* of the calendar year following the year of the reporting period for subsequent publication on the OECD website so long as there are pre-2016 cases in the jurisdiction's MAP inventory on 1 January of the reporting year.

For countries that are currently reporting MAP statistics for publication on the OECD website (see: [www.oecd.org/ctp/dispute/](http://www.oecd.org/ctp/dispute/)), with effect from the 2016 reporting period (1 January 2016 to 31 December 2016) they are only required to report MAP statistics for publication based on Annex A of this note.

**Jurisdictions should report their MAP statistics for pre-2016 cases based on the definition of terms and rules for counting MAP cases as contained in Annex C.**

category of cases	no. of pre-2016 cases in MAP inventory on 1 January [YEAR]	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in MAP inventory on 31 December [YEAR]	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												
Row 2	Others												
Row 3	Total												

Note: A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.

**Notes on Annex A (see also Annex C - Definition of Terms and Rules for Counting MAP Cases)****(i) Column 2: Number of pre-2016 cases in MAP inventory on 1 January [Year]**

Enter in this column the number of pre-2016 cases (i.e. MAP request received which are not reported in Annex B) in your MAP inventory that are pending resolution as of 1 January of the reporting period, reporting separately for “*Attribution / Allocation*” (see Row 1, Column 1) and “*Others*” (see Row 2, Column 1) MAP cases. The “*Total*” (see Row 3, Column 1) is the sum of the number of cases for “*Attribution / Allocation*” and “*Others*”.

**(ii) Columns 3 to 12: Number of pre-2016 cases closed during the reporting period with an outcome as described in Columns 3 to 12**

Enter in each of these columns the number of pre-2016 cases closed in the reporting period based on the outcome of each case as stated in the heading of each of these columns, reporting separately for “*Attribution / Allocation*” and “*Others*” MAP cases. The “*Total*” for each of these columns is the sum of the number of cases reported under each of these columns for “*Attribution / Allocation*” and “*Others*”.

**(iii) Column 13: Number of pre-2016 cases remaining in MAP inventory on 31 December [Year]**

Enter in this column the number of pre-2016 cases in your MAP inventory that are pending resolution as of 31 December of the year, reporting separately for “*Attribution / Allocation*” and “*Others*” MAP cases.

The number of pre-2016 cases relating to “*Attribution / Allocation*” and “*Others*” should reflect:

- the number of pre-2016 cases in MAP inventory on 1 January of the reporting period (Column 2) for that category of cases;
- **minus** the number of pre-2016 cases that are closed during the reporting period with outcome as stated in Columns 3 to 12 for that category of cases.

The “*Total*” number of pre-2016 cases remaining in your MAP inventory on 31 December of the year is the sum of the number of pre-2016 cases relating to “*Attribution / Allocation*” and “*Others*” that are remaining in the MAP inventory on 31 December of the year.

**(iv) Column 14: Average time taken (in months) for closing pre-2016 cases during the reporting period**

Enter in this column the average time taken (in months) from the start to the close of pre-2016 cases for such cases closed during the reporting period, reporting separately for “*Attribution / Allocation*”, “*Others*” and “*Total*”.



Annex B<sup>50</sup>

**MAP Statistics Reporting for the [YEAR] Reporting Period (1 January [YEAR] to 31 December [YEAR]) by [Name of Jurisdiction] for Post-2015 Cases Closed in the [YEAR] Reporting Period**

Annex B should be submitted to the Secretariat (email: [fta.map@oecd.org](mailto:fta.map@oecd.org)) by **31 May** of the calendar year following the year of the reporting period for subsequent publication on the OECD website. For the 2016 reporting period, Annex B will be published on an aggregated basis instead of on jurisdiction specific basis.

For countries that are currently reporting MAP statistics for publication on the OECD website (see: [www.oecd.org/ctp/dispute/](http://www.oecd.org/ctp/dispute/)), with effect from the 2016 reporting period (1 January 2016 to 31 December 2016) they are only required to report MAP statistics for publication based on Annex B of this note.

**Jurisdictions should report their MAP statistics for post-2015 cases based on the definition of terms and rules for counting MAP cases as contained in Annex D.**

**(I) MAP Statistics for Post-2015 Cases for purposes of MAP Case Inventory and MAP Outcomes for the Reporting Period**

**Table 1: Attribution / Allocation MAP Cases**

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January [YEAR]	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 [YEAR]	
				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	Treaty Partner 1													
	Treaty Partner 2													
	...													
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)													
Row 3	Treaty Partners (Others)													
	<b>Total</b>													

Note: A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.

<sup>50</sup> Reservation by Germany: Germany is reserving its position on jurisdiction-specific reporting pending staff council agreement required by Federal Law governing the production of statistics relating to the work of less than 3 staff members.

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January [YEAR]	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 [YEAR]
			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	Treaty Partner 1												
	Treaty Partner 2												
	...												
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)												
Row 3	Treaty Partners (Others)												
	Total												
Note: A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.													

**Notes on Part (I) of Annex B (see also Annex D - Definition of Terms and Rules for Counting MAP Cases)**

**(i) Column 1 of Table 1 and Table 2: Treaty Partner**

For each table (i.e. Table 1 for Attribution / Allocation MAP cases and Table 2 for Other MAP cases), separate reporting of MAP cases with a treaty partner is required only if:

- (a) the number of post-2015 cases in your MAP inventory on 1 January of the year (see e.g. Row 1, Column 2) plus the number of post-2015 cases started during the reporting period (see e.g. Row 1, Column 3) with that treaty partner is at least 5; and
- (b) that treaty partner is also reporting MAP statistics for the reporting period in accordance with this framework.

If such a number is less than 5, the MAP statistic relating to that treaty partner shall be aggregated and be reported under the category “Treaty Partners (*de minimis* rule applies)” (see Row 2), together with other treaty partners that are also reporting MAP statistics in accordance with this framework and where the number of MAP cases with each of them is also less than 5.

For MAP statistics relating to all other treaty partners (i.e. those not reporting MAP statistics for the reporting period in accordance with this framework), the MAP statistic relating to those treaty partners shall be aggregated and be reported together under the category “Treaty Partners (Others)” (see Row 3).

**(ii) Column 2 of Table 1 and Table 2: Number of post-2015 cases in MAP inventory on 1 January [Year]**

Enter in this column the number of post-2015 cases (i.e. MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2016) in your MAP inventory that are pending resolution as of 1 January of the year.

Note that for the first reporting period, i.e. 2016 reporting period, the number of post-2015 cases in your MAP inventory should be reflected as “0” since all MAP cases that are received by a competent authority from the taxpayer prior to 1 January 2016 should be reported in **Annex A** of this note.

**(iii) Column 3 of Table 1 and Table 2: Number of post-2015 cases started during the reporting period**

Enter in this column the number of post-2015 cases started during the reporting period (i.e. where the start date of the case falls within the reporting period).

**(iv) Columns 4 to 13 of Table 1 and Table 2: Number of post-2015 cases closed during the reporting period with an outcome as described in Columns 4 to 13**

Enter in each of these columns the number of post-2015 cases closed in the reporting period based on the outcome of each case as stated in the heading of each of these columns.

Note that these cases should not include pre-2016 cases which are closed in the reporting period as such cases should be reported in **Annex A** of this note.

**(v) Column 14 of Table 1 and Table 2: Number of post-2015 cases remaining in MAP inventory on 31 December [Year]**

Enter in this column the number of post-2015 cases in your MAP inventory that are pending resolution as of 31 December of the year.

The number of post-2015 cases remaining in the MAP inventory on 31 December of the year should reflect:

- the number of post-2015 cases in MAP inventory on 1 January of the reporting period (Column 2);
- **plus** the number of post-2015 cases started during the reporting period (Column 3);
- **minus** the number of post-2015 cases that are closed during the reporting period with outcome as stated in Columns 4 to 13.

**(II) MAP Statistics for purposes of Average Time Taken for Key Stages of the MAP Process for Post-2015 Cases Closed during the Reporting Period**

<b>Table 1: Attribution / Allocation MAP Cases</b>				
<b>Treaty Partner</b>	<b>average time taken (in months) for post-2015 cases from:</b>			
	<b>“Start” to “End”</b>	<b>Receipt of taxpayer’s MAP request to “Start”</b>	<b>“Start” to Milestone 1</b>	<b>Milestone 1 to “End”</b>
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Row 1</b>	<b>Treaty Partner 1</b>			
	<b>Treaty Partner 2</b>			
	...			
	<b>Treaty Partners (de minimis rule applies)</b>			
<b>Row 2</b>	<b>Treaty Partners (Others)</b>			
<b>Row 3</b>	<b>Total Average Time</b>			
<p><u>Notes</u>                      A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.</p>				

<b>Table 2: Other MAP Cases</b>				
<b>Treaty Partner</b>	<b>average time taken (in months) for post-2015 cases from:</b>			
	<b>“Start” to “End”</b>	<b>Receipt of taxpayer’s MAP request to “Start”</b>	<b>“Start” to Milestone 1</b>	<b>Milestone 1 to End”</b>
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Row 1</b>	<b>Treaty Partner 1</b>			
	<b>Treaty Partner 2</b>			
	...			
	<b>Treaty Partners (de minimis rule applies)</b>			
<b>Row 2</b>	<b>Treaty Partners (Others)</b>			
<b>Row 3</b>	<b>Total Average Time</b>			
<p><u>Notes</u>                      A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.</p>				

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	<b>Total Average Time</b>			
<p><u>Notes</u></p> <p>A reporting jurisdiction can include in this notes section any information which in its view would be useful in providing clarification or understanding on any of the statistics reported above.</p>				

**Notes on Part (II) of Annex B (see also Annex D - Definition of Terms and Rules for Counting MAP Cases)**

**(i) Column 1 of Table 1 and Table 2: Treaty Partner**

For each table (i.e. *Table 1 for Attribution / Allocation MAP cases* and *Table 2 for Other MAP cases*), separate reporting of MAP cases with a treaty partner is required only if the MAP statistics in Part (I) of Annex B are separately reported for that treaty partner.

**(ii) Columns 2 to 5 of Table 1 and Table 2: Average time taken (in months) for post-2015 cases closed during the reporting period for the completion of the action as described in Columns 2 to 5**

Enter in each of these columns the average time taken (in months) for the completion of the action as stated in the heading of each of these columns for post-2015 cases closed during the reporting period.

In instances where a treaty partner is not reporting MAP statistics under this reporting framework for the reporting period concerned (see Row 2), the “start” date shall be determined based on paragraphs 10 or 11 of this note *to the extent possible*. Otherwise, these dates shall be determined on a reasonable basis.

**(iii) Row 3 of Table 1: Total average time**

Enter in Columns 2 to 5 of Row 3 the total average time (in months) for the completion of the action as stated in the heading of each of these columns for all post-2015 “*Attribution / Allocation*” cases closed during the reporting period.

**(v) Row 3 of Table 2: Total average time**

Enter in Columns 2 to 5 of Row 3 the total average time (in months) for the completion of the action as stated in the heading of each of these columns for all post-2015 “*Others*” cases closed during the reporting period.

**(vi) Row 1 of Table 3: Total average time**

Enter in Columns 1 to 4 of Row 1 the total average time (in months) for the completion of the action as stated in the heading of each of these columns for all post-2015 cases (i.e. “*Attribution / Allocation*” and “*Others*”) closed during the reporting period.

## Annex C

### Definition of Terms and Rules for Counting MAP Cases for Purposes of MAP Statistics Reporting under the Reporting Template in Annex A

1. Jurisdictions shall apply the following definitions and counting methods for purposes of their MAP statistics reporting as required under Annex A of this note:

**(a) MAP case**

- (i) Countries that are currently reporting MAP statistics<sup>51</sup> pursuant to the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report “Improving the Resolution of Tax Treaty Disputes”<sup>52</sup> (“existing reporting framework”) could adopt the definition of MAP cases based on the definition as contained in that framework and should clearly indicate this in the “Notes” section. As required under the existing reporting framework, where a tax administration does not accept a definition or is unable to report based upon the definition, that administration is requested to explain the difference between its reporting and the definition of terms provided in the existing reporting framework. Such explanation should be contained in the “Notes” section.
- (ii) For all other jurisdictions, they should clearly indicate in the “Notes” section the definition of a MAP case adopted by them.

**(b) Counting of MAP cases**

- (i) Countries that are currently reporting MAP statistics pursuant to the existing reporting framework could adopt the counting method contained in that framework and to clearly indicate that in the “Notes” section. If a different counting method is adopted instead, please explain the different method used in the “Notes” section.
- (ii) For all other jurisdictions, they should clearly indicate in “Notes” section the method of counting MAP cases.

**(c) Category of Cases (Attribution / Allocation and Others) – See Column 1**

Jurisdictions could categorise pre-2016 cases based on any definition adopted by them and explain the definition used in the “Notes” section.

**(d) Number of pre-2016 cases in MAP inventory on 1 January [YEAR] – See Column 2**

The number of pre-2016 cases in the MAP inventory on 1 January of the year is the number of MAP requests that are not reported in Annex B which are pending resolution as of 1 January of that year.

<sup>51</sup> These countries are all the OECD Member States and Argentina, People's Republic of China, Costa Rica, Latvia and South Africa.

<sup>52</sup> Available at [www.oecd.org/ctp/dispute/38055311.pdf](http://www.oecd.org/ctp/dispute/38055311.pdf).



(e) **Number of cases closed during the reporting period with outcomes as stated in Columns 3 to Column 12**

- (i) *cases denied MAP access (Column 3)*: A MAP case shall be counted as a case denied MAP access if the date of notification from the competent authority to the taxpayer that its MAP request is denied access to MAP (see paragraphs 12 and 13 of this note) falls within the reporting period. A MAP request is denied MAP access if it not an admissible objection or is denied access to MAP for any other reason. In instance whereby the taxpayer had sought the decision of an administrative appeal or judicial review following the notification from the competent authority that the MAP request is denied MAP access, and the decision is such that the case should be granted MAP access, this case shall be considered as a new case with the “start” date determined as (i) date of the decision of the administrative appeal or judicial review; or (ii) where the taxpayer is required to submit a new MAP request, the date as determined by the competent authority.
- (ii) *objection is not justified (Column 4)*: A MAP case shall be counted as a case where the objection is not justified if the date of notification from the competent authority to the taxpayer that its objection is not a justified objection (see paragraphs 12 and 13 of this note) falls within the reporting period. In instance whereby the taxpayer had sought the decision of an administrative appeal or judicial review following the notification from the competent authority that the objection from the taxpayer is not justified, and the decision is such that the case is a justified request, this case shall be considered as a new case with the “start” date determined as (i) date of the decision of the administrative appeal or judicial review; or (ii) where the taxpayer is required to submit a new MAP request, the date as determined by the competent authority.
- (iii) *withdrawn by taxpayer (Column 5)*: A MAP case shall be counted as a case withdrawn by the taxpayer if the date of receipt of the taxpayer’s notification to the competent authority (see paragraphs 12 and 13 of this note) falls within the reporting period. However, if the case is withdrawn by taxpayer following the resolution of the issues through remedies provided by the domestic law of a Contracting Party, that case shall be reflected as a case closed with the outcome “resolved via domestic remedy” (see *Column 7*).
- (iv) *unilateral relief granted (Column 6)*: A MAP case shall be counted as a case closed with unilateral relief granted if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. Such cases shall not include cases whereby unilateral relief will be granted by a Contracting Party following the outcome reached via (i) domestic remedy (such outcome shall be reflected under *Column 7*); and (ii) competent authority agreement (such outcome shall be reflected in either *Column 8 or 9*).
- (v) *resolved via domestic remedy (Column 7)*: A MAP case shall be counted as a case closed with the outcome “resolved via domestic remedy” if the date of that outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. If the case is withdrawn by the taxpayer following an outcome reached via domestic remedy which lead to unilateral relief granted by a jurisdiction, that case shall be reflected as a case under this column and not as a case withdrawn (see *Column 5*) or closed with unilateral relief granted (see *Column 6*).
- (vi) *agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty (Column 8)*: A MAP case shall be counted as a case closed with agreement

fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.

- (vii) *agreement partially eliminating double taxation / partially resolving taxation not in accordance with the tax treaty (Column 9)*: A MAP case shall be counted as a case closed with agreement partially eliminating double taxation / partially resolving taxation not in accordance with the tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.
- (viii) *agreement that there is no taxation not in accordance with the tax treaty (Column 10)*: A MAP case shall be counted as a case closed with agreement that there is no taxation not in accordance with the tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.
- (ix) *no agreement including agreement to disagree (Column 11)*: A MAP case shall be counted as a case closed with no agreement if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. “No agreement” includes agreement to disagree.
- (x) *any other outcome (Column 12)*: A MAP case shall be counted as a case closed with any other outcome (not falling within any of the outcomes described above) if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period.

For purposes of this statistics reporting framework, if there are more than one outcome relating to a MAP request (for example, part of the MAP request is denied MAP access, part of the MAP request is granted unilateral relief and part of the MAP request is resolved with the outcome that double taxation is fully eliminated), the MAP case shall be considered closed based on the date of notification (if there is more than one notification, the date of the last notification) from the competent authority and the outcome communicated in that notification to the taxpayer.

**(f) Number of pre-2016 cases remaining in MAP inventory on 31 December [YEAR] – see Column 13)**

The number of pre-2016 cases remaining in the MAP inventory on 31 December of the year is the number of MAP cases in a competent authority’s inventory that are pending resolution as of 31 December of that year.

(g) **Average time taken (in months) for closing pre-2016 cases during the reporting period – see Column 14**

- (i) Countries that are currently reporting MAP statistics pursuant to the existing reporting framework could report in Column 14 the “average cycle time for cases completed, closed or withdrawn during the reporting period” as per that reporting framework and should clearly indicate this in the “Notes” section. As required under the existing reporting framework, where a tax administration does not accept a definition or is unable to report based upon the definition, that administration is requested to explain the difference between its reporting and the definition of terms provided in the existing reporting framework. Such explanation should be contained in the “Notes” section.
- (ii) For all other jurisdictions, they should clearly indicate in the “Notes” section their method of computing the average time taken to close a case MAP, including their definition of the “start” and “end” date for purposes of computing this average.

## Annex D

### Definition of Terms and Rules for Counting MAP Cases for Purposes of MAP Statistics Reporting under the Reporting Template in Annex B

1. Jurisdictions shall apply the following definitions and counting methods for purposes of their MAP statistics reporting as required under Annex B of this note:

**(a) MAP case**

A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. A MAP case is also a case arising from a request submitted under the EU Arbitration Convention<sup>53</sup>.

A MAP case however shall not include (i) a request for an Advance Pricing Arrangement (APA) including a request to apply the outcome of the APA to previous filed tax years not included within the original scope of the APA (i.e. a request for the “roll-back” of the APA); or (ii) a “protective” MAP request. A “protective” MAP request is a MAP request submitted by the taxpayer in order to ensure that its request is made within the time frame permitted under the relevant tax treaty but the taxpayer has indicated to the competent authority or agreed with the competent authority that the request should not be examined until further notification is received from the taxpayer to do so. Once such notification (that a taxpayer asks that a previously protective MAP request should now be examined) is received by the competent authority, the MAP request shall be regarded as “received by a competent authority” in the sense of paragraphs 9 and 10 of this note.

**(b) Counting of MAP cases**

A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if

- (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or
- (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party.

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<sup>53</sup> EU Member States are free to note any specificity on MAP requests received by them under the EU Arbitration Convention, including providing a breakdown of the MAP statistics relating to such cases in the Notes section of the MAP statistics reporting template.

In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; and (iii) the MAP request is submitted to the competent authorities under both a tax treaty and the EU Arbitration Convention.

Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then -

- if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or
- if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number.

Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.

**(c) Attribution/Allocation MAP Cases – see Table 1 of Part (I) and Part (II) of Annex B**

An attribution/allocation MAP case is a MAP case where the taxpayer’s MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.

**(d) Other MAP Cases – see Table 2 of Part (I) and Part (II) of Annex B**

Any MAP case that is not an attribution / allocation MAP case shall be reported as “Others” in Table 2 of Part (I) and Part (II) of Annex B.

2. Jurisdictions shall apply the following definitions and counting methods for purposes of their MAP statistics reporting as required under Part (I) of Annex B of this note:

**(a) Number of post-2015 cases closed during the reporting period with outcomes as stated in Columns 4 to 13 of Table 1 and Table 2**

- (i) *cases denied MAP access (Column 4)*: A MAP case shall be counted as a case denied MAP access if the date of notification from the competent authority to the taxpayer that its MAP request is denied access to MAP (see paragraphs 12 and 13 of this note) falls within the reporting period. A MAP request is denied MAP access if it not an admissible objection or is denied access to MAP for any other reason. In instance whereby the taxpayer had sought the decision of an administrative appeal or judicial review following the notification from the competent authority that the MAP request is denied MAP access, and the decision is such that the case should be granted MAP access, this case shall be considered as a new case with the “start” date determined as (i) date of the decision of the administrative appeal or judicial review; or (ii) where the taxpayer is required to submit a new MAP request, the date as determined based on paragraphs 10 or 11 of this note.

- (ii) *objection is not justified (Column 5)*: A MAP case shall be counted as a case where the objection is not justified if the date of notification from the competent authority to the taxpayer that its objection is not a justified objection (see paragraphs 12 and 13 of this note) falls within the reporting period. In instance whereby the taxpayer had sought the decision of an administrative appeal or judicial review following the notification from the competent authority that the objection from the taxpayer is not justified, and the decision is such that the case is a justified request, this case shall be considered as a new case with the “start” date determined as (i) date of the decision of the administrative appeal or judicial review; or (ii) where the taxpayer is required to submit a new MAP request, the date as determined based on paragraph 10 or 11 of this note.
- (iii) *withdrawn by taxpayer (Column 6)*: A MAP case shall be counted as a case withdrawn by the taxpayer if the date of receipt of the taxpayer’s notification to the competent authority (see paragraphs 12 and 13 of this note) falls within the reporting period. However, if the case is withdrawn by taxpayer following the resolution of the issues through remedies provided by the domestic law of a Contracting Party, that case shall be reflected as a case closed with the outcome “*resolved via domestic remedy*” (see **Column 8**).
- (iv) *unilateral relief granted (Column 7)*: A MAP case shall be counted as a case closed with unilateral relief granted if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. Such cases shall not include cases whereby unilateral relief will be granted by a Contracting Party following the outcome reached via (i) domestic remedy (such outcome shall be reflected under **Column 8**); and (ii) competent authority agreement (such outcome shall be reflected in either **Column 9 or 10**).
- (v) *resolved via domestic remedy (Column 8)*: A MAP case shall be counted as a case closed with the outcome “*resolved via domestic remedy*” if the date of that outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. If the case is withdrawn by the taxpayer following an outcome reached via domestic remedy which lead to unilateral relief granted by a jurisdiction, that case shall be reflected as a case under this column and not as a case withdrawn (see **Column 6**) or closed with unilateral relief granted (see **Column 7**).
- (vi) *agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty (Column 9)*: A MAP case shall be counted as a case closed with agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.
- (vii) *agreement partially eliminating double taxation / partially resolving taxation not in accordance with the tax treaty (Column 10)*: A MAP case shall be counted as a case closed with agreement partially eliminating double taxation / partially resolving taxation not in accordance with the tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes

cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.

- (viii) *agreement that there is no taxation not in accordance with the tax treaty (Column 11)*: A MAP case shall be counted as a case closed with agreement that there is no taxation not in accordance with the tax treaty if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an agreement reached via competent authority discussion (regardless of whether the taxpayer accepts that outcome) (see paragraphs 12 and 13 of this note) falls within the reporting period. This includes cases where such an outcome is arrived at following the submission of the case to arbitration in instances where the tax treaty contains an arbitration provision.
- (ix) *no agreement including agreement to disagree (Column 12)*: A MAP case shall be counted as a case closed with no agreement if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period. “No agreement” includes agreement to disagree.
- (x) *any other outcome (Column 13)*: A MAP case shall be counted as a case closed with any other outcome (not falling within any of the outcomes described above) if the date of notification from the competent authority to the taxpayer informing the taxpayer of such an outcome (see paragraphs 12 and 13 of this note) falls within the reporting period.

For purposes of this statistics reporting framework, if there are more than one outcomes relating to a MAP request (for example, part of the MAP request is denied MAP access, part of the MAP request is granted unilateral relief and part of the MAP request is resolved with the outcome that double taxation is fully eliminated), the MAP case shall be considered closed based on the date of notification (if there is more than one notification, the date of the last notification) from the competent authority and the outcome communicated in that notification to the taxpayer.

**(b) Number of post-2015 cases remaining in MAP inventory on 31 December [YEAR] – see Column 14 of Table 1 and Table 2**

The number of post-2015 cases remaining in the MAP inventory on 31 December of the year is the number of post-2015 cases in a competent authority’s inventory that are pending resolution as of 31 December of that year.

3. Jurisdictions shall apply the following definitions and counting methods for purposes of their MAP statistics reporting as required under Part (II) of Annex B of this note:

**(a) Average time take from “Start” to “End” of MAP case – see Column 2 of Table 1 and Table 2 and Column 1 of Table 3**

The average time taken from “start” to “end” of MAP case shall be calculated by first aggregating the number of months from the “start” date (as determined in paragraph 10 or 11 of this note) to the “end” date (as determined in paragraph 12 or 13 of this note) for each case where the “end” date for the case falls within the reporting period.

The number of months taken for each case shall be computed as the number of days taken from the “start” date to the “end” date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of

cases where the “end” date for the case falls within the reporting period. The result is the average time taken from the “start” to the “end” of a MAP case in months (rounded to 2 decimal places).

**(b) Average time taken from receipt of taxpayer’s MAP request to “Start” – see Column 3 of Table 1 and Table 2 and Column 2 of Table 3**

The average time taken from the receipt of a taxpayer’s MAP submission to the “start” of MAP case (as determined in paragraph 10 or 11 of this note) shall be calculated by first aggregating the number of months from the date the taxpayer’s MAP submission is received by the competent authority (as referred to in paragraph 9 of this note) to the “start” date for each case where the “end date” (as determined in paragraph 12 or 13 of this note) falls within the reporting period.

The number of months taken for each case shall be computed as the number of days taken from the date of receipt of the taxpayer’s MAP submission to the “start” date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of all cases where the “end” date for the case falls within the reporting period. The result is the average time taken from a taxpayer’s MAP submission to the “start” of MAP case in months (rounded to 2 decimal places).

**(c) Average time taken from “Start” to Milestone 1 – see Column 4 of Table 1 and Table 2 and Column 3 of Table 3**

The average time taken from “start” of a MAP case to Milestone 1 shall be calculated by first aggregating the number of months it took from the “start” date (as determined in paragraph 10 or 11 of this note) to the “date of Milestone 1” (as determined in paragraph 14 of this note) for each case that has an applicable “date of Milestone 1” and where the “end” date (as determined in paragraph 12 or 13 of this note) falls within the reporting period.

The number of months taken for each case that has an applicable “date of Milestone 1” shall be computed as the number of days taken from the “start” date to the date of Milestone 1 divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases that have an applicable “date of Milestone 1” and where the “end” date for the case falls within the reporting period. The result is the average time taken from the “start” of a MAP case to Milestone 1 in months (rounded to 2 decimal places).

**(d) Average time taken from Milestone 1 to “End” – see Column 5 of Table 1 and Table 2 and Column 4 of Table 3**

The average time taken from Milestone 1 to the “end” of a MAP case shall be calculated by first aggregating the number of months from the date of Milestone 1 (as determined in paragraph 14 of this note) to the “end” date (as determined in paragraph 12 or 13 of this note) for each case that has an applicable “date of Milestone 1” and where the “end” date (as determined in paragraph 12 or 13 of this note) falls within the reporting period.

The number of months taken for each case that has an applicable “date of Milestone 1” shall be computed as the number of days taken from the date of Milestone 1 to the “end” date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases that have an applicable “date of Milestone 1” and where the “end” date for the case falls within the reporting period. The result is the average time taken from Milestone 1 to the “end” of a MAP case in months (rounded to 2 decimal places).