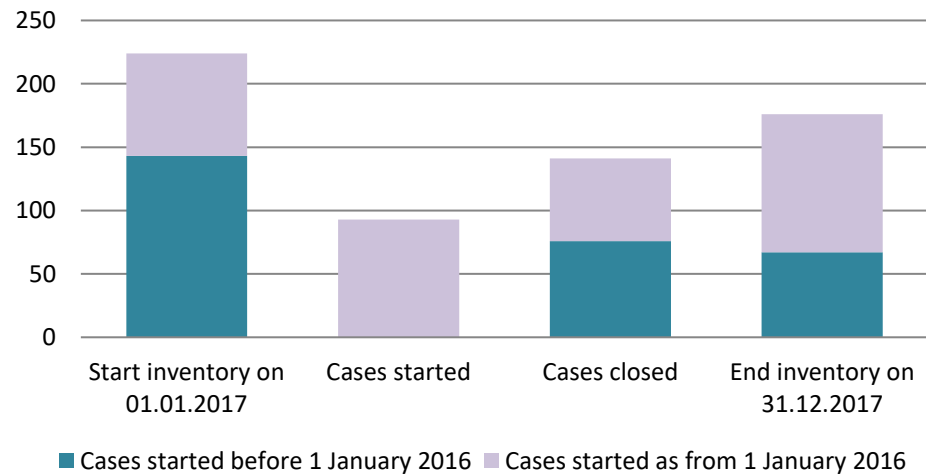


## Canada

### Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 121                  | 0             | 70           | 51                 |
| Other cases                         | 22                   | 0             | 6            | 16                 |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 61                   | 73            | 44           | 90                 |
| Other cases                          | 20                   | 20            | 21           | 19                 |

### Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 33.79        |
| Other cases                         | 22.01        |

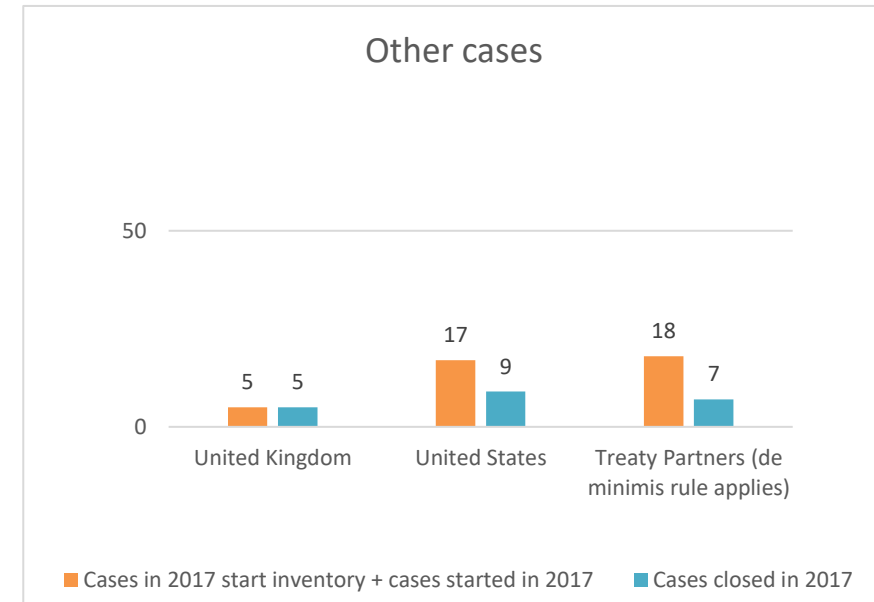
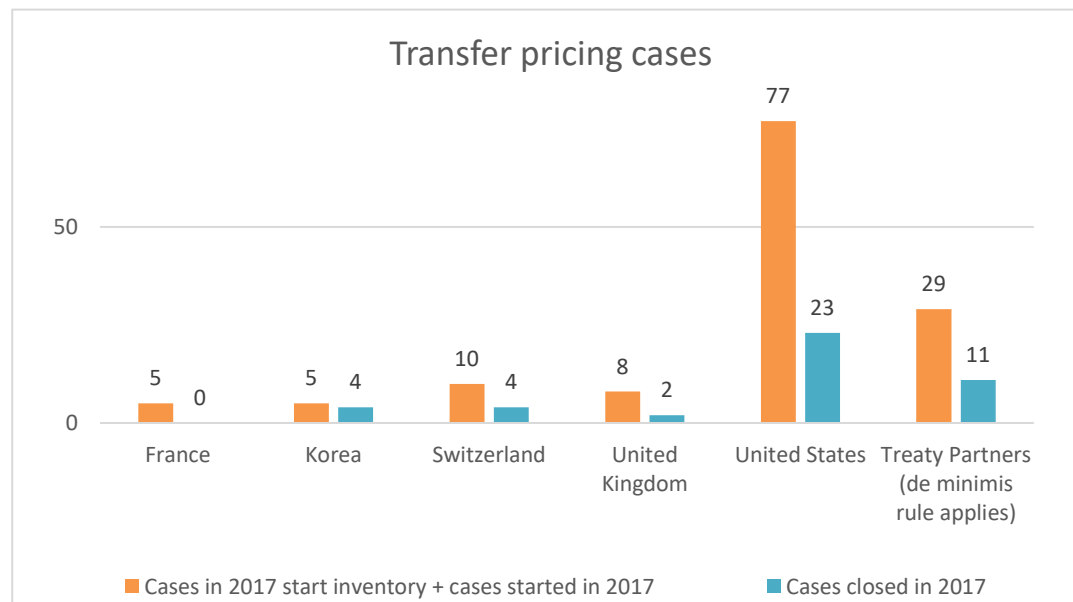
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of filing of the MAP request; and  
 (ii) end date: the date of the closing letter sent to the taxpayer.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 7.33         | 2.13             | 4.30                 | 2.99               |
| Other cases                          | 5.74         | 1.94             | 3.48                 | 3.11               |

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

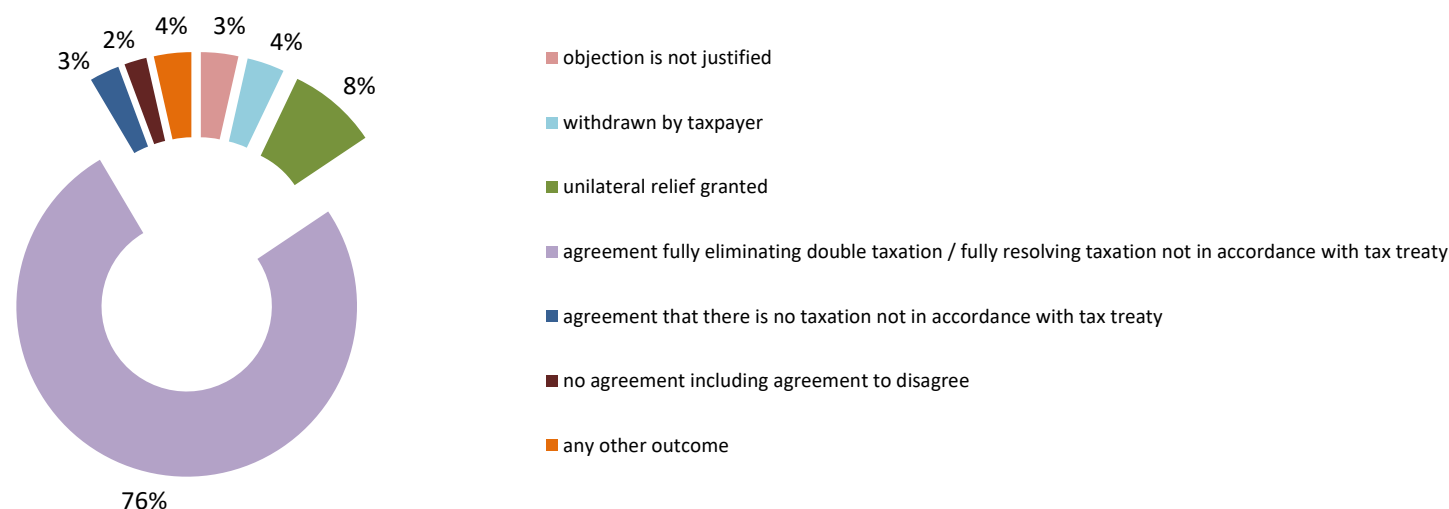
## Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

## MAP Outcomes



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>0</b>          | <b>0</b>                   | <b>3</b>              | <b>9</b>                  | <b>0</b>                     | <b>95</b>  | <b>0</b>   | <b>1</b>  | <b>1</b>                                     | <b>5</b>          | <b>114</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 3                     | 0                         | 0                            | 65   | 0  | 1   | 1  | 0                 | 70         |
| Cases started as from 1 January 2016 | 0                 | 0                          | 0                     | 9                         | 0                            | 30   | 0  | 0   | 0  | 5                 | 44         |
| <b>Other cases (all)</b>             | <b>0</b>          | <b>5</b>                   | <b>2</b>              | <b>3</b>                  | <b>0</b>                     | <b>12</b>  | <b>0</b>   | <b>3</b>  | <b>2</b>                                     | <b>0</b>          | <b>27</b>  |
| Cases started before 1 January 2016  | 0                 | 0                          | 1                     | 0                         | 0                            | 3  | 0  | 0   | 2  | 0                 | 6          |
| Cases started as from 1 January 2016 | 0                 | 5                          | 1                     | 3                         | 0                            | 9  | 0  | 3   | 0  | 0                 | 21         |
| <b>All cases</b>                     | <b>0</b>          | <b>5</b>                   | <b>5</b>              | <b>12</b>                 | <b>0</b>                     | <b>107</b>   | <b>0</b>   | <b>4</b>  | <b>3</b>                                     | <b>5</b>          | <b>141</b> |

**Annex A**

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

| category of cases             | no. of pre-2016 cases in MAP inventory on 1 January 2017 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  |                   | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|-------------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
|                               |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
| Column 1                      | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14   |
| Row 1 Attribution/ Allocation | 121  | 0   | 0                          | 3                     | 0                         | 0                            | 65   | 0  | 1   | 1  | 0                 | 51  | 33.79   |
| Row 2 Others                  | 22   | 0   | 0                          | 1                     | 0                         | 0                            | 3  | 0  | 0   | 2  | 0                 | 16  | 22.01   |
| Row 3 Total                   | 143  | 0   | 0                          | 4                     | 0                         | 0                            | 68   | 0  | 1   | 3  | 0                 | 67  | 32.86   |

**Notes:**

1) The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the date of the closing letter sent to the taxpayer.

2) Canada reported 119 cases in inventory on December 31, 2016 and is now reporting 121 cases as the starting inventory on January 1, 2017. During the review of the cases for the 2017 MAP Statistics exercise, it appeared that 2 cases were actually started in 2015 but were missed (not included) in the report for 2016.

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

| Table 1: Attribution / Allocation MAP Cases  |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|--|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner   | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |
|  |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1   | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1  | France  | 2  | 3  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|  | Korea   | 3  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 4  | 0   | 0  | 0                 | 1   |
|  | Switzerland   | 5  | 5  | 0                          | 0                     | 0                         | 0                            | 0   | 4  | 0   | 0  | 0                 | 6   |
|  | United Kingdom  | 2  | 6  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 0                 | 6   |
|  | United States   | 31   | 46   | 0                          | 0                     | 0                         | 2                            | 0   | 16   | 0   | 0  | 5                 | 54  |
| Row 2  | <b>Treaty Partners (<i>de minimis</i> rule applies)</b>   | 18   | 11   | 0                          | 0                     | 0                         | 5                            | 0   | 6  | 0   | 0  | 0                 | 18  |
| Row 3  | <b>Treaty Partners (Others)</b>                           | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0   |
|  | <b>Total</b>  | 61   | 73   | 0                          | 0                     | 0                         | 9                            | 0   | 30   | 0   | 0  | 5                 | 90  |
| <u>Notes</u><br>2016 end inventory differs from 2017 start inventory as Canada reported some cases with two jurisdictions in its inventory on December 31, 2016, two of which actually had a start date in 2017. |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |

Annex B

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

| Table 2: Other MAP Cases |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |    |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|----|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |    |
|                          |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |    |
| Column 1                 | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |    |
| Row 1                    | United Kingdom  | 3  | 2   | 0                          | 0                     | 0                         | 0                            | 0  | 2  | 0   | 3  | 0                 | 0   | 0  |
|                          | United States   | 7  | 10  | 0                          | 3                     | 0                         | 1                            | 0  | 5  | 0   | 0  | 0                 | 0   | 8  |
| Row 2                    | <b>Treaty Partners (<i>de minimis</i> rule applies)</b>   | 10   | 8   | 0                          | 2                     | 1                         | 2                            | 0  | 2  | 0   | 0  | 0                 | 0   | 11 |
| Row 3                    | <b>Treaty Partners (Others)</b>                           | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | 0  |
|                          | <b>Total</b>  | 20   | 20  | 0                          | 5                     | 1                         | 3                            | 0  | 9  | 0   | 3  | 0                 | 0   | 19 |
| Notes:                   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |    |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |      |
|---|--|--|------------------------|----------------------|------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |      |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |      |
| Row 1                                       | Korea  | 10.27  | 1.15                   | 2.19                 | 3.04 |
|   | Switzerland  | 11.23  | 1.15                   | 13.48                | 3.39 |
|   | United Kingdom   | 2.92   | 0.94                   | 2.80                 | 0.12 |
|   | United States  | 5.60   | 3.11                   | 3.29                 | 2.92 |
| Row 2                                       | <b>Treaty Partners (de minimis rule applies)</b>         | 9.25   | 0.99                   | 5.17                 | 3.74 |
| Row 3                                       | <b>Treaty Partners (Others)</b>                          |  |                        |                      |      |
|   | <b>Total Average Time</b>                                | 7.33   | 2.13                   | 4.30                 | 2.99 |
| <u>Notes:</u>                               |  |  |                        |                      |      |

Annex B

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

| Table 2: Other MAP Cases |  |  |                        |                      |      |
|--------------------------|--|--|------------------------|----------------------|------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |      |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |      |
| Row 1                    | United Kingdom   | 4.59   | 2.44                   | 1.97                 | 2.62 |
|                          | United States  | 6.04   | 2.42                   | 4.02                 | 3.99 |
| Row 2                    | Treaty Partners ( <i>de minimis</i> rule applies)        | 6.17   | 0.98                   | 4.92                 | 2.18 |
| Row 3                    | Treaty Partners (Others)                                 |  |                        |                      |      |
|                          | <b>Total Average Time</b>                                | 5.74   | 1.94                   | 3.48                 | 3.11 |
| <u>Notes:</u>            |  |  |                        |                      |      |



Annex B

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

| Table 3: All MAP Cases                                   |                           |  |                        |                      |      |
|--|---------------------------|--|------------------------|----------------------|------|
| average time taken (in months) for post-2015 cases from: |                           |  |                        |                      |      |
|  | "Start" to "End"          | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
|  | Column 1                  | Column 2                                     | Column 3               | Column 4             |      |
| Row 1  | <b>Total Average Time</b> | 6.81   | 2.07                   | 4.05                 | 3.03 |
| Notes:   |                           |  |                        |                      |      |