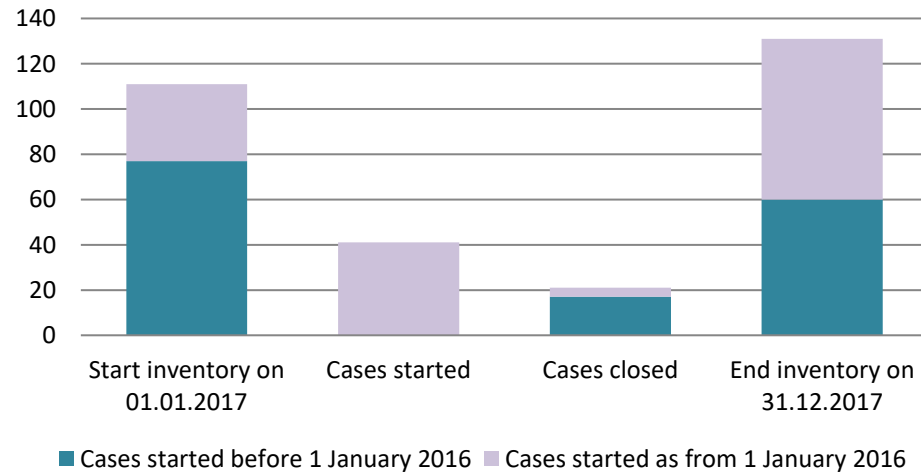


## China (People's Republic of)

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	53	0	14	39
Other cases	24	0	3	21

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	22	25	2	45
Other cases	12	16	2	26

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	31.86
Other cases	40.70

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: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and

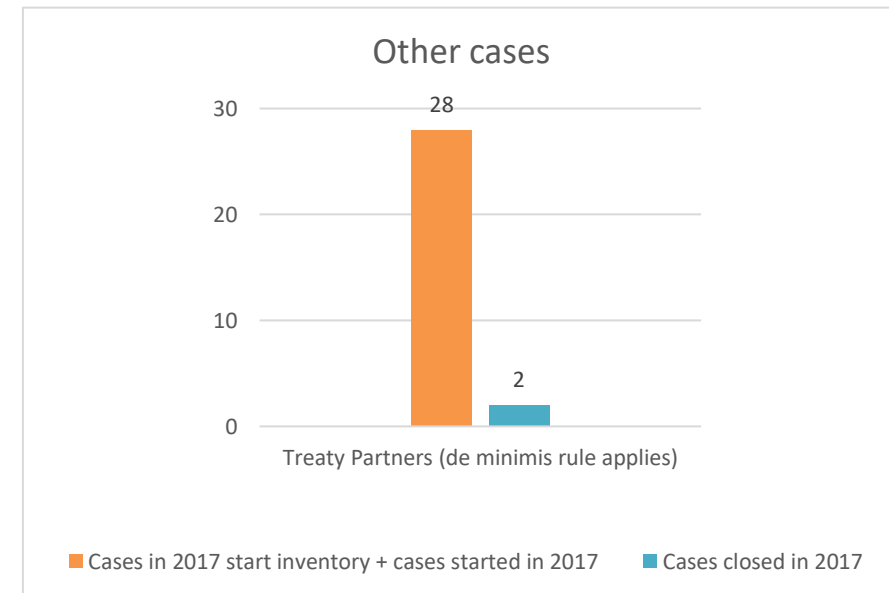
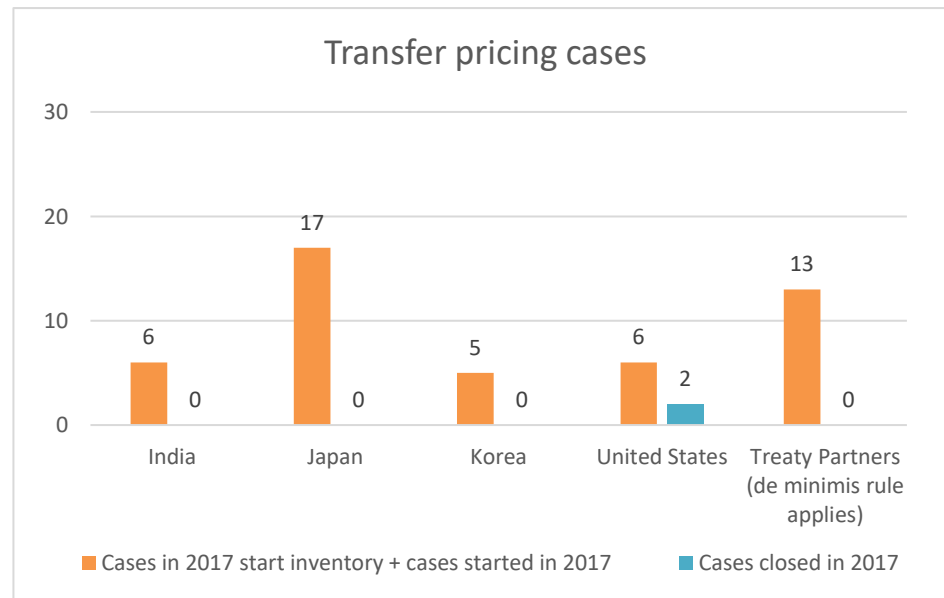
(ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.51	1.15	n.a.	n.a.
Other cases	5.50	1.00	1.00	4.50

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>

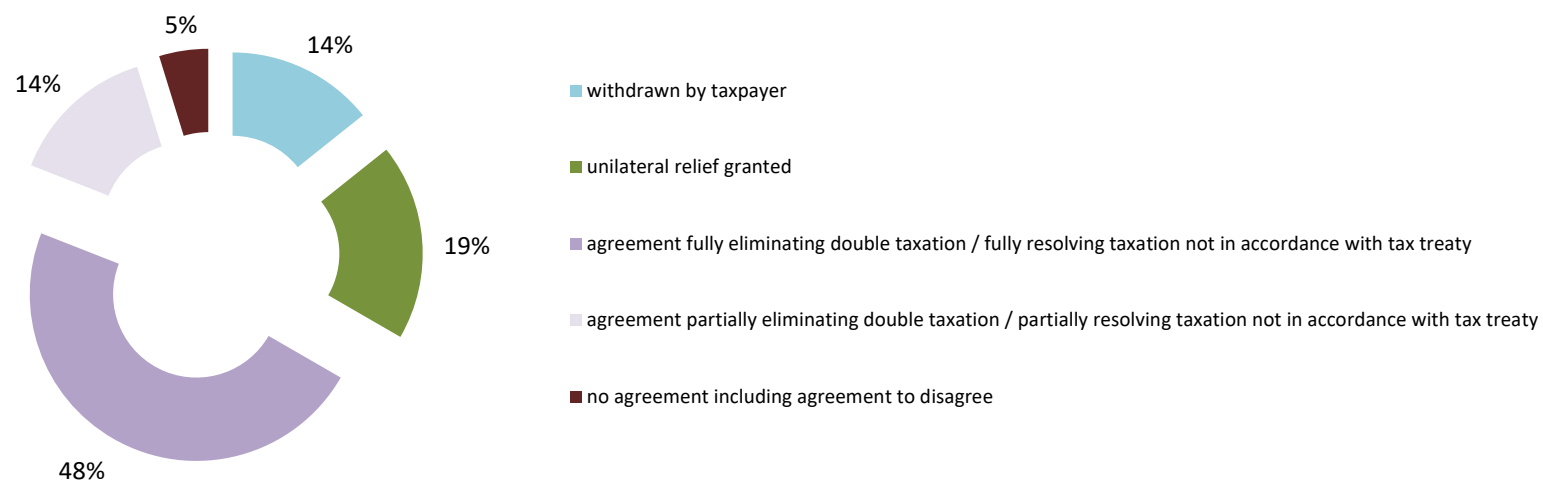
## Overview of MAP partners (only for cases started as from 1 January 2016)

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>1</b>	<b>4</b>	<b>0</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>16</b>
Cases started before 1 January 2016	0	0	1	2	0	7	3	0	1	0	14
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
Cases started before 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>21</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	53	0	0	1	2	0	7	3	0	1	0	39	31.86
Row 2 Others	24	0	0	1	0	0	2	0	0	0	0	21	40.70
Row 3 Total	77	0	0	2	2	0	9	3	0	1	0	60	33.42

**Notes:**

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

- (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
- (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

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	India	1	5	0	0	0	0	0	0	0	0	0	6
	Japan	12	5	0	0	0	0	0	0	0	0	0	17
	Korea	2	3	0	0	0	0	0	0	0	0	0	5
	United States	3	3	0	0	0	2	0	0	0	0	0	4
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	4	9	0	0	0	0	0	0	0	0	0	13
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	22	25	0	0	0	2	0	0	0	0	0	45
<b>Notes</b> Note for one treaty partner falling under the <i>de minimis</i> rule: China didn't receive the notification until June 14 2018.													

## 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 2	Treaty Partners ( <i>de minimis</i> rule applies)	12	16	0	0	1	0	0	1	0	0	0	26
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	12	16	0	0	1	0	0	1	0	0	0	26
<b>Notes:</b>													
1. Note for one treaty partner falling under the de minimis rule: The taxpayer submitted the MAP request to the treaty partner on 22 Dec 2016 and the treaty partner said they notified China on 1 Jun 2017 but China didn't receive the notification letter until 23 May 2018.													
2. Note for for one treaty partner falling under the de minimis rule: The taxpayer submitted the MAP request to the treaty partner on 8 Mar 2017 but notified China about the case on 22 May 2018.													
3. Note for for one treaty partner falling under the de minimis rule: On June 8 2018, China received the notification from the treaty partner dated May 14 2018, saying that they had sent China a notification on Mar 20 2017, but China have never received the letter. China will record the case as a MAP case anyway.													

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 United States	3.51	1.15		
Row 2 Treaty Partners (de minimis rule applies)				
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	3.51	1.15	n.a.	n.a.
Notes:				

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 2 Treaty Partners ( <i>de minimis</i> rule applies)	5.50	1.00	1.00	4.50
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	5.50	1.00	1.00	4.50
<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>	4.51	1.08	1.00	4.50
Notes:					