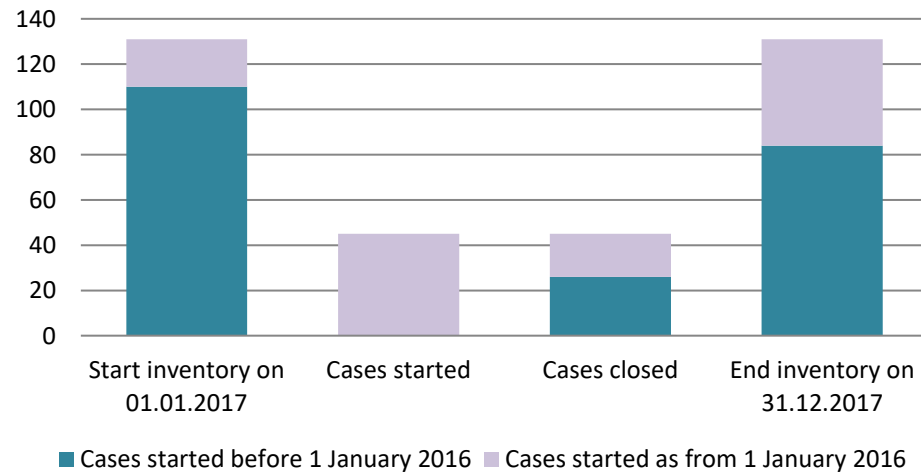


Korea

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	61	0	21	40
Other cases	49	0	5	44

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	18	33	17	34
Other cases	3	12	2	13

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.58
Other cases	36.56

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

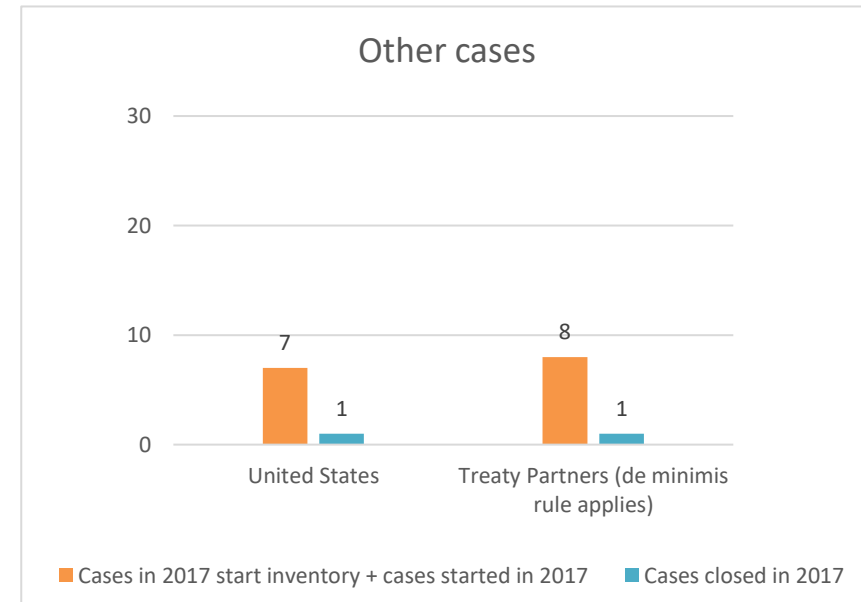
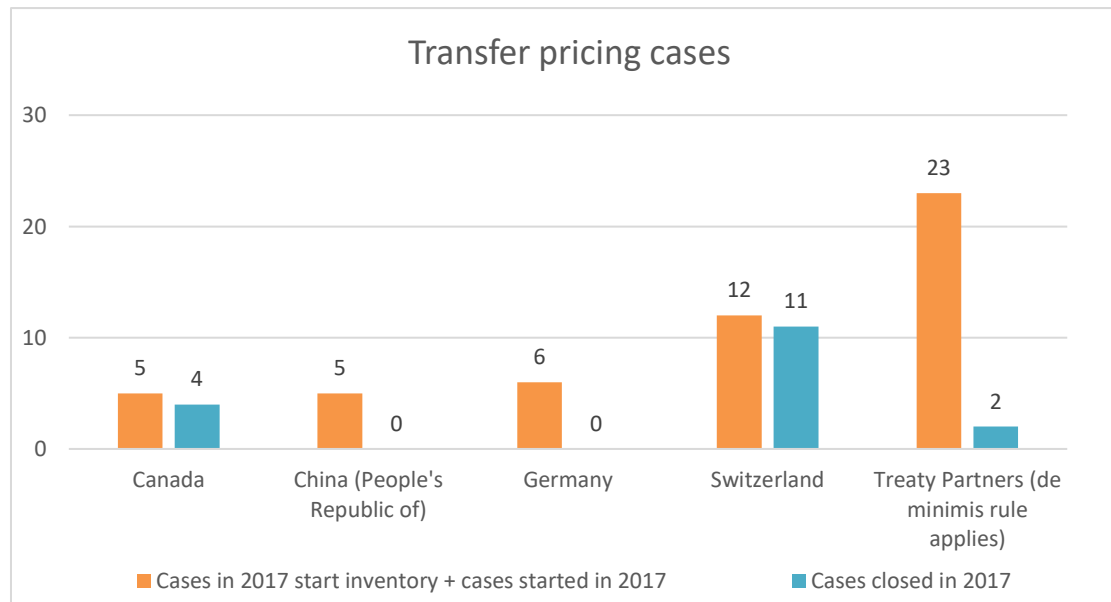
- (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and
- (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.73	2.42	3.48	0.94
Other cases	3.67	1.15	0.66	2.96

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>

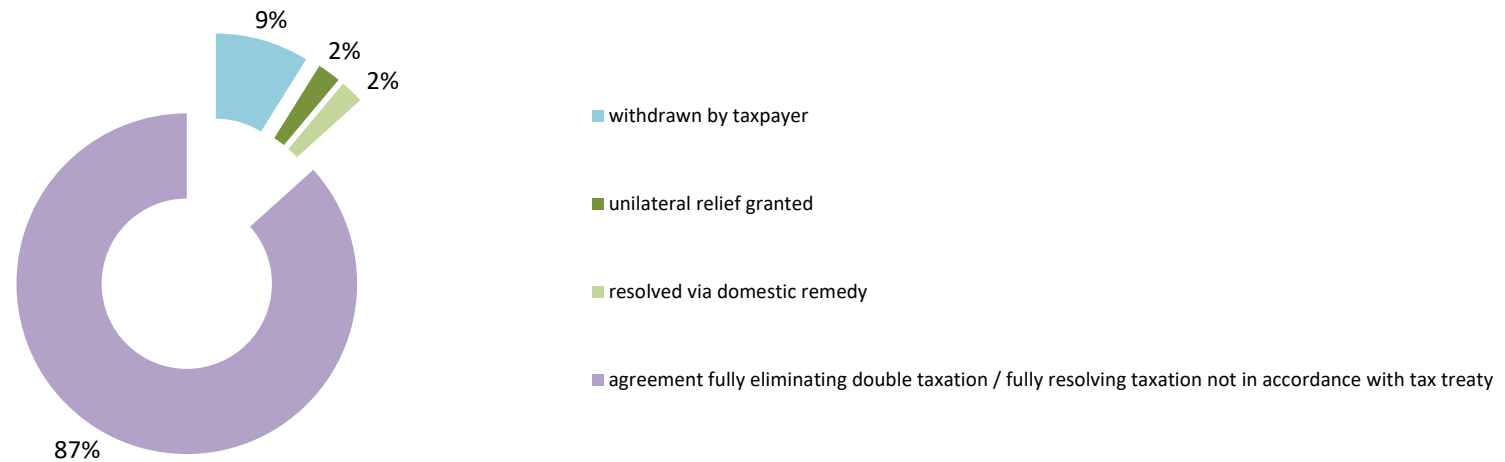
Overview of MAP partners (only for cases started as from 1 January 2016)

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
Transfer pricing cases (all)	0	0	3	1	0	34	0	0	0	0	38
Cases started before 1 January 2016	0	0	3	0	0	18	0	0	0	0	21
Cases started as from 1 January 2016	0	0	0	1	0	16	0	0	0	0	17
Other cases (all)	0	0	1	0	1	5	0	0	0	0	7
Cases started before 1 January 2016	0	0	1	0	0	4	0	0	0	0	5
Cases started as from 1 January 2016	0	0	0	0	1	1	0	0	0	0	2
All cases	0	0	4	1	1	39	0	0	0	0	45

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	61	0	0	3	0	0	18	0	0	0	0	40	39.58
Row 2 Others	49	0	0	1	0	0	4	0	0	0	0	44	36.56
Row 3 Total	110	0	0	4	0	0	22	0	0	0	0	84	39.00

Notes:

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

(i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and

(ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

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	Canada	3	2	0	0	0	0	0	4	0	0	0	0	1
	China (People's Republic of)	2	3	0	0	0	0	0	0	0	0	0	0	5
	Germany	0	6	0	0	0	0	0	0	0	0	0	0	6
	Switzerland	0	12	0	0	0	0	0	11	0	0	0	0	1
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	13	10	0	0	0	1	0	1	0	0	0	0	21
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	18	33	0	0	0	1	0	16	0	0	0	0	34
<p><u>Notes</u> There is a mismatch between 2017 start inventory and 2016 end inventory as one attribution/allocation case was received late from a treaty partner and was omitted from 2016 end inventory.</p>														

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 States	2	5	0	0	0	0	1	0	0	0	0	0	6
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	1	7	0	0	0	0	0	1	0	0	0	0	7
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	12	0	0	0	0	1	1	0	0	0	0	13
<u>Notes:</u> There is a mismatch between 2017 start inventory and 2016 end inventory as one other case that was previously reported in 2016 end inventory was reclassified as an attribution/allocation case that started in 2017.													

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	Canada	10.27	1.15	2.19	3.04
	Switzerland	4.27	3.12	3.72	0.56
Row 2	Treaty Partners (de minimis rule applies)	4.70	1.15		
Row 3	Treaty Partners (Others)				
	Total Average Time	5.73	2.42	3.48	0.94
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 1 United States	3.72	1.15		
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	3.62	1.15	0.66	2.96
Row 3 Treaty Partners (Others)				
Total Average Time	3.67	1.15	0.66	2.96
<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	Total Average Time	5.52	2.29	3.28	1.09
Notes:					