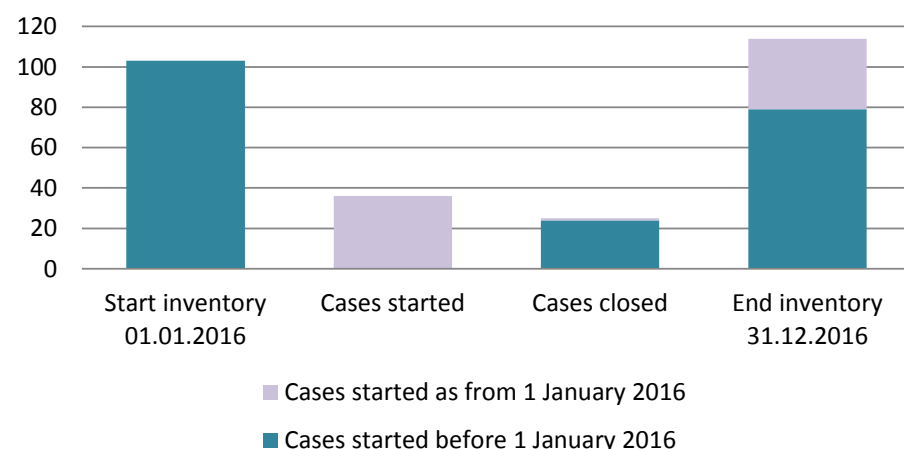


## Japan

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	95	0	21	74
Other cases	8	0	3	5

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	33	1	32
Other cases	0	3	0	3

### Average time needed to close MAP cases

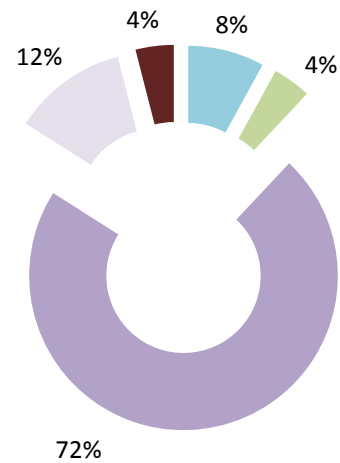
Cases started before 1 January 2016	Average time
Transfer pricing cases	26.45
Other cases	27.84

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.65	1.15	2.66	0.99
Other cases	n.a.	n.a.	n.a.	n.a.

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

## MAP Outcomes



- withdrawn by taxpayer
- 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
- no agreement including agreement to disagree

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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>2</b>	<b>0</b>	<b>1</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
Cases started before 1 January 2016	0	0	1	0	1	16	3	0	0	0	21
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>25</b>

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>