

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR<sup>1</sup>

Country: **Canada/Canada**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2000 or prior	1	---	0	1	0	0
2001	1	---	0	0	1	60
2002	7	---	1	6	0	51
2003	20	---	9	9	2	38.45
2004	52	---	24	26	2	27.93
2005	54	---	18	34	2	19.15
2006	--	76	18	58	0	10.60
<b>Total</b>	135	76	70	134	7	23.82

<sup>1</sup> MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve agreements and issues between Canada's Competent Authority and a taxpayer, and do not involve another tax administration. For example, they include deferred gains agreements and requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. In the 2006 fiscal year, 212 non-negotiable cases were received and 216 cases were completed. Except for the agreements (1 completed), the non-negotiable cases were resolved within a 30-day period, on average.