

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Japan/Japon**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2006**

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year¹ | Completed During Reporting Year² | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|------------------------------------|---|--|--|---|---|--|
| 2002 or prior | 7 | -- | 4 | 3 | n.a. | n.a. |
| 2003 | 7 | --- | 4 | 3 | n.a. | n.a. |
| 2004 | 21 | --- | 8 | 13 | n.a. | n.a. |
| 2005 | 23 | --- | 9 | 14 | n.a. | n.a. |
| 2006 | --- | 37 | 3 | 34 | n.a. | n.a. |
| Total | 58 | 37 | 28 | 67 | n.a. | |

¹ The number of initiated cases consists of both cases in which the National Tax Agency (“NTA”) received MAP requests from taxpayers in Japan and cases in which the NTA received MAP requests from foreign tax authorities.

² The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.