

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR¹

Country: **Canada/Canada**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior	1	---	0	0	1	87
2002	6	---	3	3	0	58
2003	9	---	3	5	1	50.8
2004	26	---	12	12	2	30.57
2005	32*	---	13	18	1	24.42
2006	74*	---	21	53	0	12.7
2007	---	70	8	62	0	4.5
Total	148	70	60	153	5	23.64

* These numbers were restated (as compared to the closing inventories of MAP cases initiated in 2005 and 2006 – 34 and 58, respectively – presented in Canada’s MAP program statistics for 2006) to reflect a change of status in 2006 cases from “protective filing” to “initiated”.

¹ 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 2007 fiscal year, 204 non-negotiable cases were received and 201 cases were completed. Except for the agreements (10 completed), the non-negotiable cases were resolved within a 30-day period, on average.