

MAP PROGRAM STATISTICS FOR 2007 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 2007**

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During Reporting Year¹	Completed During Reporting Year²	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2003 or prior	6	---	3	3	n.a.	n.a.
2004	13	---	10	3	n.a.	n.a.
2005	14	---	6	8	n.a.	n.a.
2006	34	---	9	25	n.a.	n.a.
2007	---	49	3	46	n.a.	n.a.
Total	67	49	31	85	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² The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.