

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Canada/Canada**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 2008**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	5(*)				2		3		0		65.5	
2004	12				2		10		0		45	
2005	17(*)				4		13		0		30.75	
2006	54(*)				21		32		1		26.9	
2007	62				9		52		1		15	
2008			85		8		76		1		7	
Total	150		85		46		186		3		24.63	

* The opening inventory for MAP cases initiated in these years was re-stated (as compared to the ending inventory in Canada's MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR (2007 Report) to reflect a change in status from "protective filing" to initiated and to delete cases opened by error. The total ending inventory in the 2007 Report was 153 compared to the opening inventory of 150 in this report.

Canada's 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 issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration (for example, requests for a refund of excess withholding tax). For further information about the results of the Canadian MAP program in 2007-2008, please refer to http://www.cra-arc.gc.ca/tx/nnrstdnts/cmp/mp_rprt_2007-2008-eng.pdf (English) or http://www.cra-arc.gc.ca/tx/nnrstdnts/cmp/mp_rprt_2007-2008-fra.pdf (French).

The number of non-OECD cases is small. The OECD and non-OECD cases are combined in order to protect the identity of taxpayers.