

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

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 2009**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period <sup>1</sup>		Completed During Reporting Period <sup>2</sup>		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2006 or prior	17				7		10		n.a.		n.a.	
2007	29				14		15		n.a.		n.a.	
2008	36				6		30		n.a.		n.a.	
2009			44		9		35		n.a.		n.a.	
<b>Total</b>	<b>82</b>		<b>44</b>		<b>36</b>		<b>90</b>		n.a.		n.a.	

<sup>1</sup> 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.

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 The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.