

## MAP PROGRAM STATISTICS FOR THE 2010 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: **31 March 2010**

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
<b>2005 or prior</b>	13	0			7	0	6	0	0	0	60.88	0
<b>2006</b>	10	1			5	0	5	1	0	0	45.72	0
<b>2007</b>	32	0			10	0	21	0	1	0	33.49	0
<b>2008</b>	52	2			14	0	37	2	1	0	21.78	0
<b>2009</b>	90	2			29	0	59	2	2	0	13.61	0
<b>2010</b>			98	3	9	0	89	3	0	0	5.09	0
<b>Total</b>	<b>197(*)</b>	<b>5</b>	<b>98</b>	<b>3</b>	<b>74</b>	<b>0</b>	<b>217</b>	<b>8</b>	<b>4</b>	<b>0</b>	<b>23.43</b>	<b>0</b>

(\*) The opening inventory was restated (as compared to the ending inventory in the MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD (“2009 Report”)) to reflect a change in status from “protective filing” to “initiated”. The total ending inventory – OECD in the 2009 Report was 202 instead of 201.

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. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2009-2010, please refer to: [http://www.cra-arc.gc.ca/tx/nnrstdnts/cmp/mp\\_rprt\\_2009-2010-eng.pdf](http://www.cra-arc.gc.ca/tx/nnrstdnts/cmp/mp_rprt_2009-2010-eng.pdf).