

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **CANADA**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 2014**

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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>2008 or prior</b>	5	0			2	0	3	0	0	0	73.92	N/A
<b>2009</b>	7	0			2	0	2	0	0	0	62.58	N/A
<b>2010</b>	21	1			14	0	12	1	2	0	47.22	N/A
<b>2011(*)</b>	25	1			11	0	18	1	0	0	35.52	N/A
<b>2012(*)</b>	56	1			29	0	35	1	2	0	25.44	N/A
<b>2013</b>	114	4			31	1	75	3	2	0	14.90	4.27
<b>2014</b>			122	5	15	0	101	5	0	0	6.56	N/A
<b>Total</b>	<b>228</b>	<b>7</b>	<b>122</b>	<b>5</b>	<b>104</b>	<b>1</b>	<b>246</b>	<b>11</b>	<b>6</b>	<b>0</b>	<b>25.22</b>	<b>4.27</b>

(\*) The opening inventories were restated to allocate files from “protective filing” to “initiated” and to make correction of a file from OECD to non-OECD.

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 2013-2014, please refer to: [http://www.cra-arc.gc.ca/tx/nrsdnts/cmp/cs\\_mp-eng.html](http://www.cra-arc.gc.ca/tx/nrsdnts/cmp/cs_mp-eng.html).