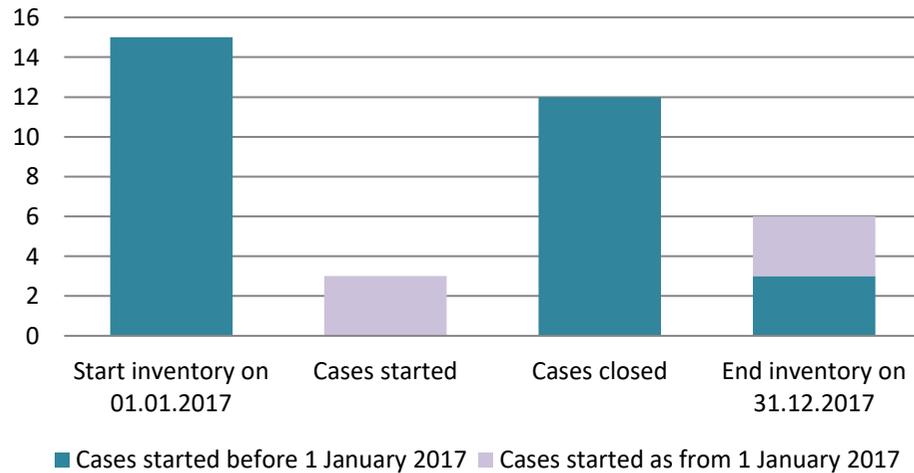


Thailand

Total MAP Caseload



Cases started before 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	0	7	1
Other cases	7	0	5	2

Cases started as from 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	2	0	2
Other cases	0	1	0	1

Average time needed to close MAP cases (in months)

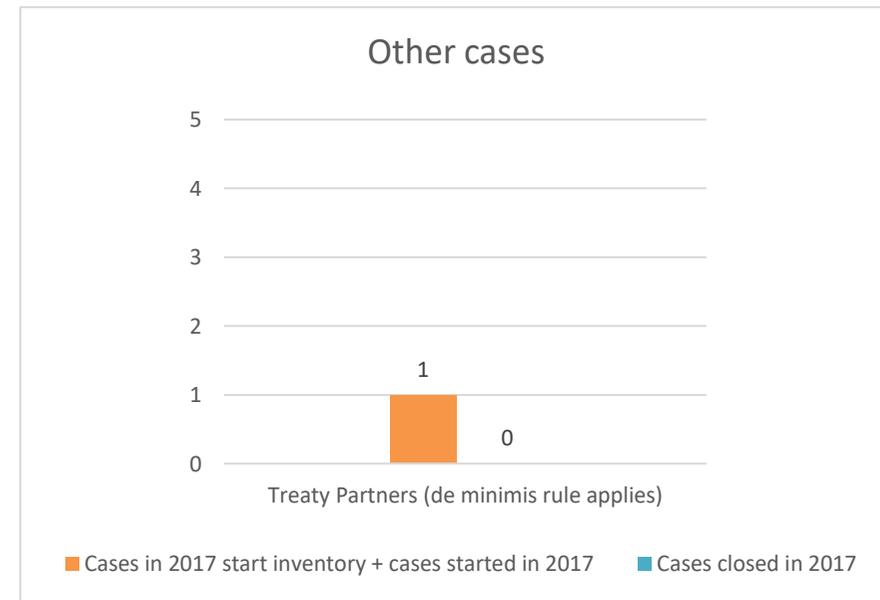
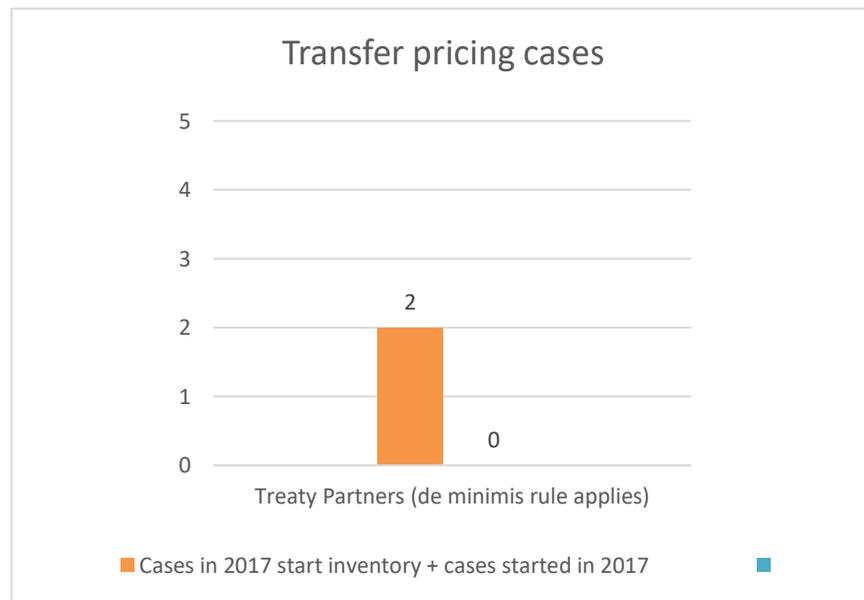
Cases started before 1 January 2017	Average time
Transfer pricing cases	48.06
Other cases	8.34

Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the same rules as those provided for new cases in the MAP statistics reporting framework available at <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	5	0	0	0	1	7
Cases started before 1 January 2017	0	0	1	0	0	5	0	0	0	1	7
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	5	0	0	0	0	5
Cases started before 1 January 2017	0	0	0	0	0	5	0	0	0	0	5
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	1	0	0	10	0	0	0	1	12

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2017 Cases

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2017	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2017 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	8	0	0	1	0	0	5	0	0	0	1	1	48.06
Row 2 Others	7	0	0	0	0	0	5	0	0	0	0	2	8.34
Row 3 Total	15	0	0	1	0	0	10	0	0	0	1	3	31.51

Notes:

1) A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. A MAP case is also a case arising from a request submitted under the EU Arbitration Convention⁵³.

A MAP case however shall not include (i) a request for an Advance Pricing Arrangement (APA) including a request to apply the outcome of the APA to previous filed tax years not included within the original scope of the APA (i.e. a request for the "roll-back" of the APA); or (ii) a "protective" MAP request. A "protective" MAP request is a MAP request submitted by the taxpayer in order to ensure that its request is made within the time frame permitted under the relevant tax treaty but the taxpayer has indicated to the competent authority or agreed with the competent authority that the request should not be examined until further notification is received from the taxpayer to do so. Once such notification (that a taxpayer asks that a previously protective MAP request should now be examined) is received by the competent authority, the MAP request shall be regarded as "received by a competent authority" in the sense of paragraphs 9 and 10 of MAP Statistics Reporting Framework.

2) A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if

- (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or
 - (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party.
- In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; and (iii) the MAP request is submitted to the competent authorities under both a tax treaty and the EU Arbitration Convention.

Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then -

- if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or
- if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number.

Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.

3) Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.

Other MAP Cases: Any MAP case that is not an attribution / allocation MAP case shall be reported as "Others".

4) Average time take from "Start" to "End" of MAP case

The average time taken from "start" to "end" of MAP case shall be calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for the case falls within the reporting period.

The number of months taken for each case shall be computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases where the "end" date for the case falls within the reporting period. The result is the average time taken from the "start" to the "end" of a MAP case in months (rounded to 2 decimal places).

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2017	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:										no. of post-2016 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	0	2	0	0	0	0	0	0	0	0	0	0	2
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	2	0	0	0	0	0	0	0	0	0	0	2
Notes													

Annex B
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2017	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	0	1	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	1	0	0	0	0	0	0	0	0	0	1
Notes:													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (de minimis rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 3: All MAP Cases				
average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	n.a.	n.a.	n.a.
Notes:				