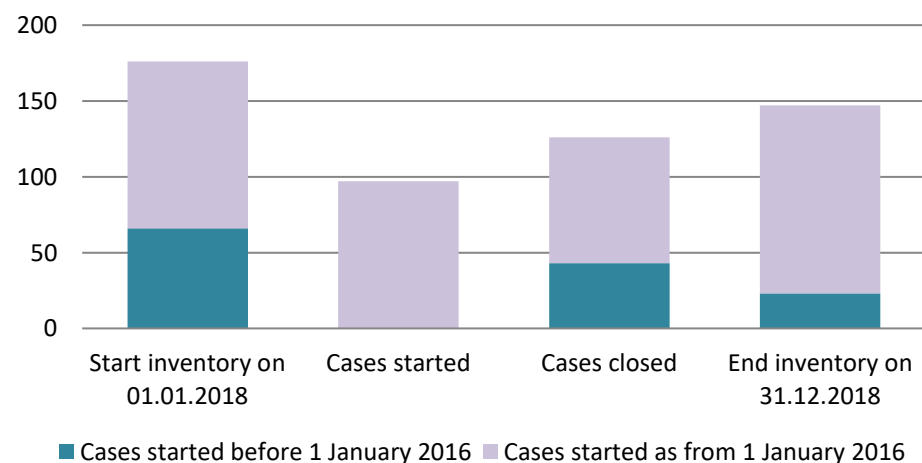


Canada

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	50	0	35	15
Other cases	16	0	8	8

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	91	75	67	99
Other cases	19	22	16	25

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	42.47
Other cases	27.86

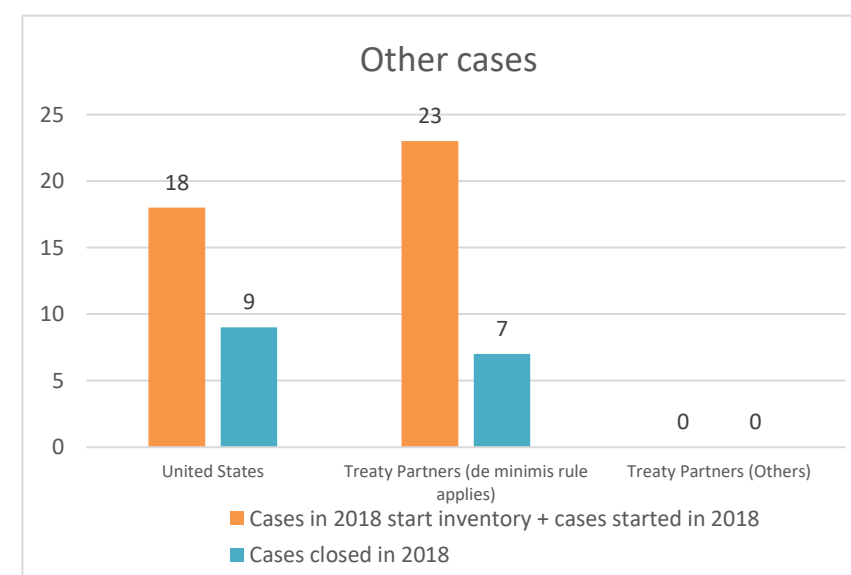
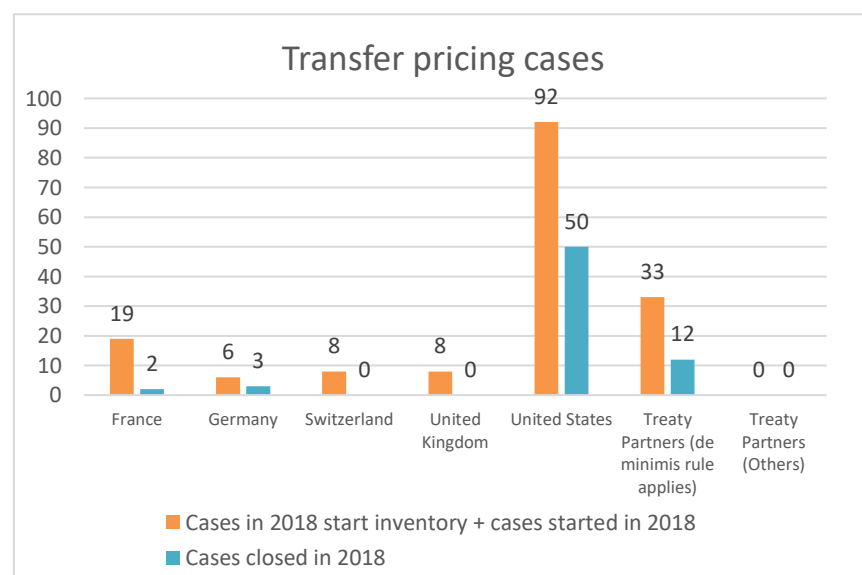
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.17	1.27	11.46	5.98
Other cases	9.31	1.01	6.70	6.78

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2016)

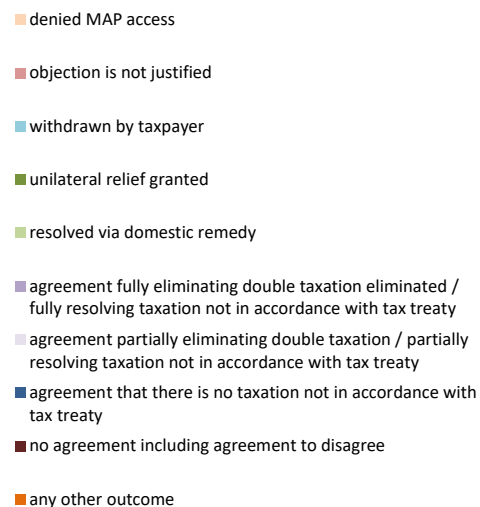
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



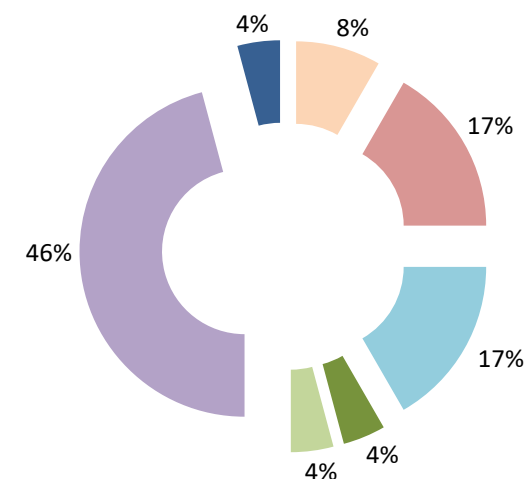
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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 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	Total
Transfer pricing cases (all)	1	0	3	7	0	90	1	0	0	0	102
Cases started before 1 January 2016	0	0	2	0	0	33	0	0	0	0	35
Cases started as from 1 January 2016	1	0	1	7	0	57	1	0	0	0	67
Other cases (all)	2	4	4	1	1	11	0	1	0	0	24
Cases started before 1 January 2016	0	1	1	0	1	5	0	0	0	0	8
Cases started as from 1 January 2016	2	3	3	1	0	6	0	1	0	0	16
All cases	3	4	7	8	1	101	1	1	0	0	126

Annex A
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 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	50	0	0	2	0	0	33	0	0	0	0	15	42.47
Row 2	Others	16	0	1	1	0	1	5	0	0	0	0	8	27.86
Row 3	Total	66	0	1	3	0	1	38	0	0	0	0	23	39.75
<u>Notes:</u> 1) Canada explained that the number of cases of MAP inventory on 1 January 2018 for attribution/allocation has been changed from 51 to 50 due to a change required to correct the opening inventory with one of the treaty partners. The inventory per 31 December 2017 and 1 January 2018 with the treaty partner has changed from 1 cases to 2 cases, because after careful consideration the Canada CA and the CA of the treaty partner concluded that in 2017 one case has incorrectly been reported as a protective claim for the treaty partner and a pre-2016 case for Canada. For 2018 Canada decided to include the case in the statistics. 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter sent to the taxpayer.														

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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 1	France	5	14	0	0	1	0	0	1	0	0	0	17
	Germany	3	3	0	0	0	1	0	2	0	0	0	3
	Switzerland	6	2	0	0	0	0	0	0	0	0	0	8
	United Kingdom	6	2	0	0	0	0	0	0	0	0	0	8
	United States	54	38	0	0	0	4	0	46	0	0	0	42
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17	16	1	0	0	2	0	8	1	0	0	21
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	91	75	1	0	1	7	0	57	1	0	0	99
Notes													

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

	Table 2: Other MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
				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 1	United States	8	10	0	2	1	1	0	4	0	1	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	11	12	2	1	2	0	0	2	0	0	0	0	16
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	19	22	2	3	3	1	0	6	0	1	0	0	25
	Notes:													

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 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 1	France	22.24	1.15	17.38	4.87
	Germany	12.43	1.15	12.49	10.78
	United States	15.15	1.28	11.71	5.3
Row 2	Treaty Partners (de minimis rule applies)	14.77	1.26	8.99	7.93
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		15.17	1.27	11.46	5.98
Notes:					

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 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 1	United States	10.53	1.02	6.41	7.93
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7.73	0.99	7.21	4.77
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		9.31	1.01	6.70	6.78
Notes:					

Annex B
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 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	14.04	1.22	10.39	6.16
	Notes:				