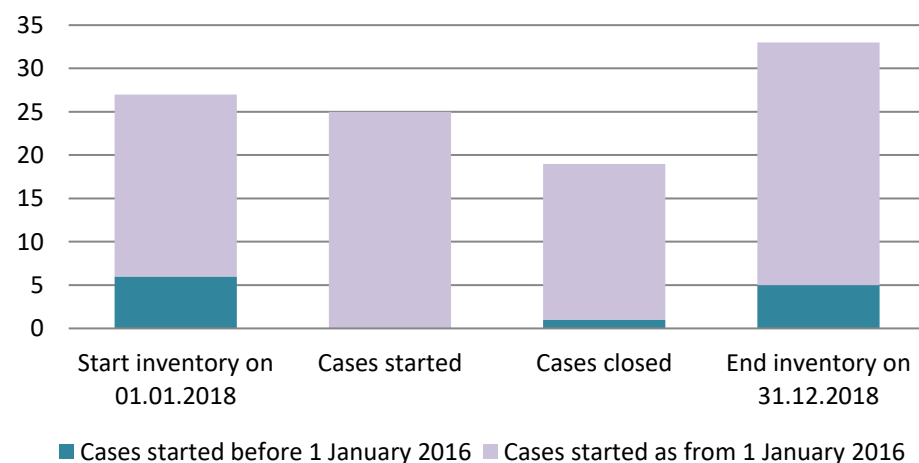


## Singapore

### Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	3	0	1	2
Other cases	3	0	0	3

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	11	15	10	16
Other cases	10	10	8	12

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	55.73
Other cases	n.a.

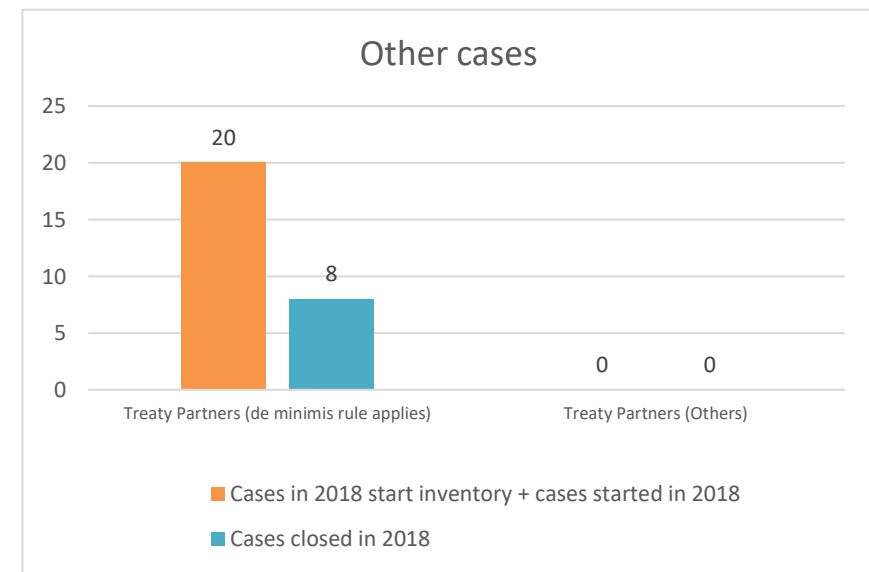
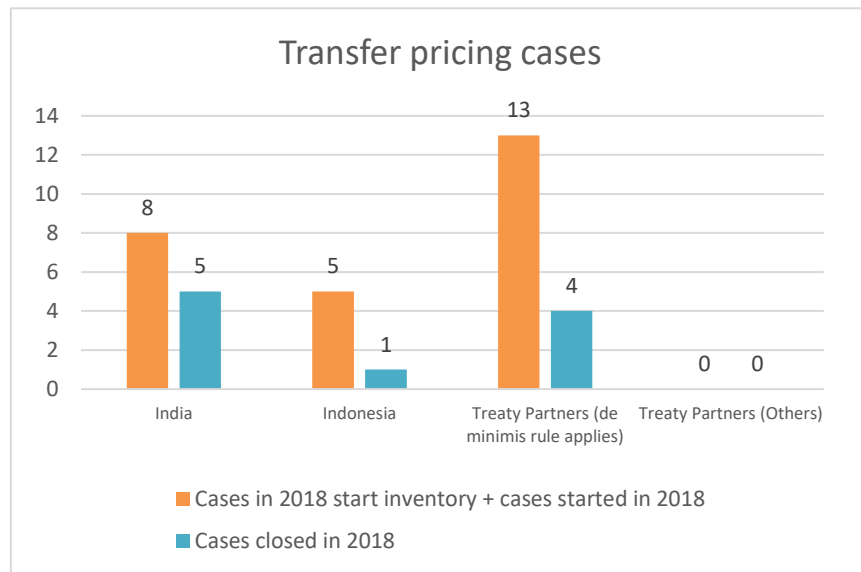
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when Singapore's competent authority receives a MAP request regardless of the completeness of the information and documentation required; and  
 (ii) end date: the date when the taxpayer is notified of the outcome by either of the competent authorities.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.89	1.03	4.54	4.82
Other cases	10.56	1.20	1.03	9.61

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)

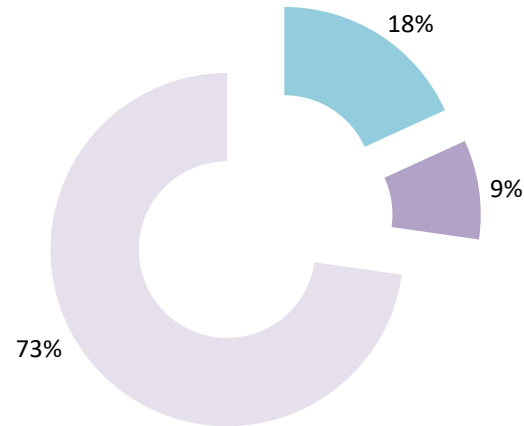
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



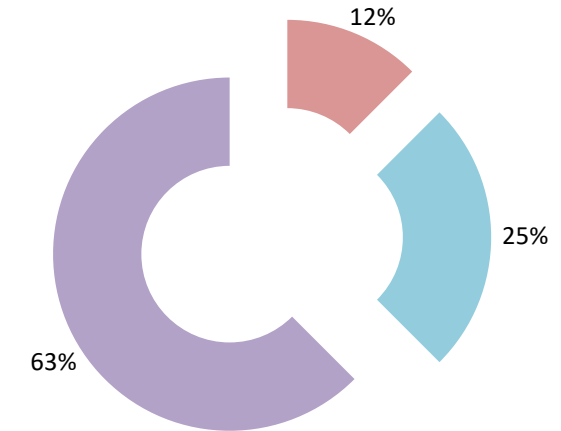
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



- 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

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>
Cases started before 1 January 2016	0	0	0	0	0	0	1	0	0	0	1
Cases started as from 1 January 2016	0	0	2	0	0	1	7	0	0	0	10
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	2	0	0	5	0	0	0	0	8
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

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	3	0	0	0	0	0	0	1	0	0	0	2	55.73
Row 2 Others	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3 Total	6	0	0	0	0	0	0	1	0	0	0	5	55.73
<p><u>Notes:</u></p> <p>The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:</p> <p>(i) start date: the date when Singapore's Competent Authority receives a MAP request regardless of the completeness of the information and documentation required; and</p> <p>(ii) end date: the date when the taxpayer is notified of the outcome by either of the Competent Authority</p>													

## 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	India	2	6	0	0	0	0	0	5	0	0	0	3
	Indonesia	2	3	0	0	1	0	0	0	0	0	0	4
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	7	6	0	0	1	0	0	2	0	0	0	9
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	11	15	0	0	2	0	0	7	0	0	0	16
	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 2	Treaty Partners ( <i>de minimis</i> rule applies)	10	10	0	1	2	0	0	5	0	0	0	0	12
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	10	10	0	1	2	0	0	5	0	0	0	0	12

Notes:  
Ending inventory of post-2015 cases as of 31 Dec 2017 (i.e. 11 cases) differed from opening inventory of post-2015 cases as of 1 Jan 2018 (i.e. 10 cases). The discrepancy is attributed to a case which both Competent Authorities had confirmed and agreed that it should be a protective MAP case and hence will not be counted as a post-2015 case.

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	India	9.98	1.10	5.48	4.50
	Indonesia	7.33	0.26	0.30	7.04
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	3.16	0.45	1.07	1.13
Row 3	<b>Treaty Partners (Others)</b>	n.a.	n.a.	n.a.	n.a.
	<b>Total Average Time</b>	8.89	1.03	4.54	4.82
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 2 Treaty Partners ( <i>de minimis</i> rule applies)	10.56	1.20	1.03	9.61
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
<b>Total Average Time</b>	10.56	1.20	1.03	9.61
<u>Notes:</u>				



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	<b>Total Average Time</b>	9.63	1.10	2.78	7.22
<u>Notes:</u>					