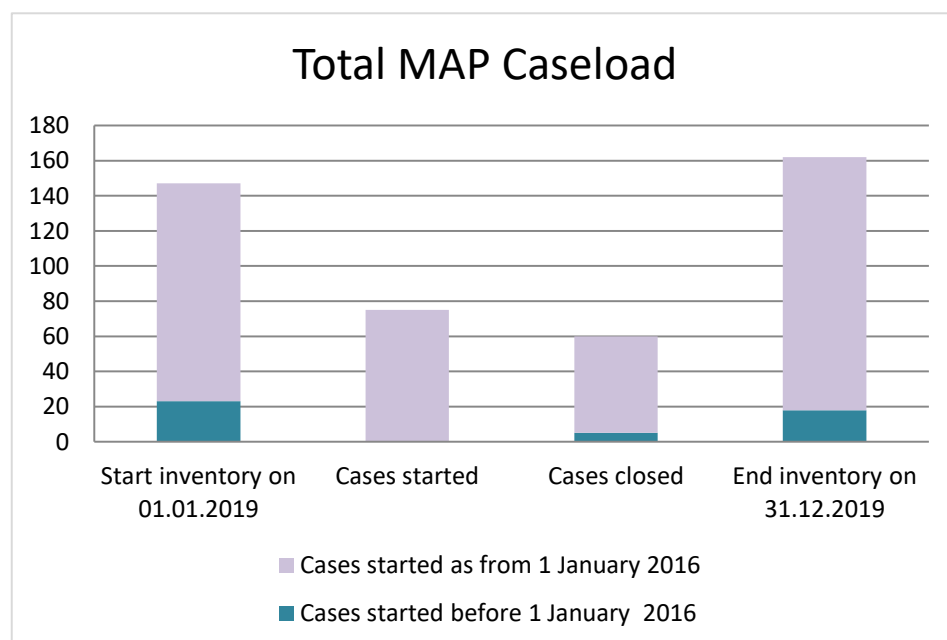


## Canada



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	15	0	4	11
Other cases	8	0	1	7

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	99	50	36	113
Other cases	25	25	19	31

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.75
Other cases	43.00

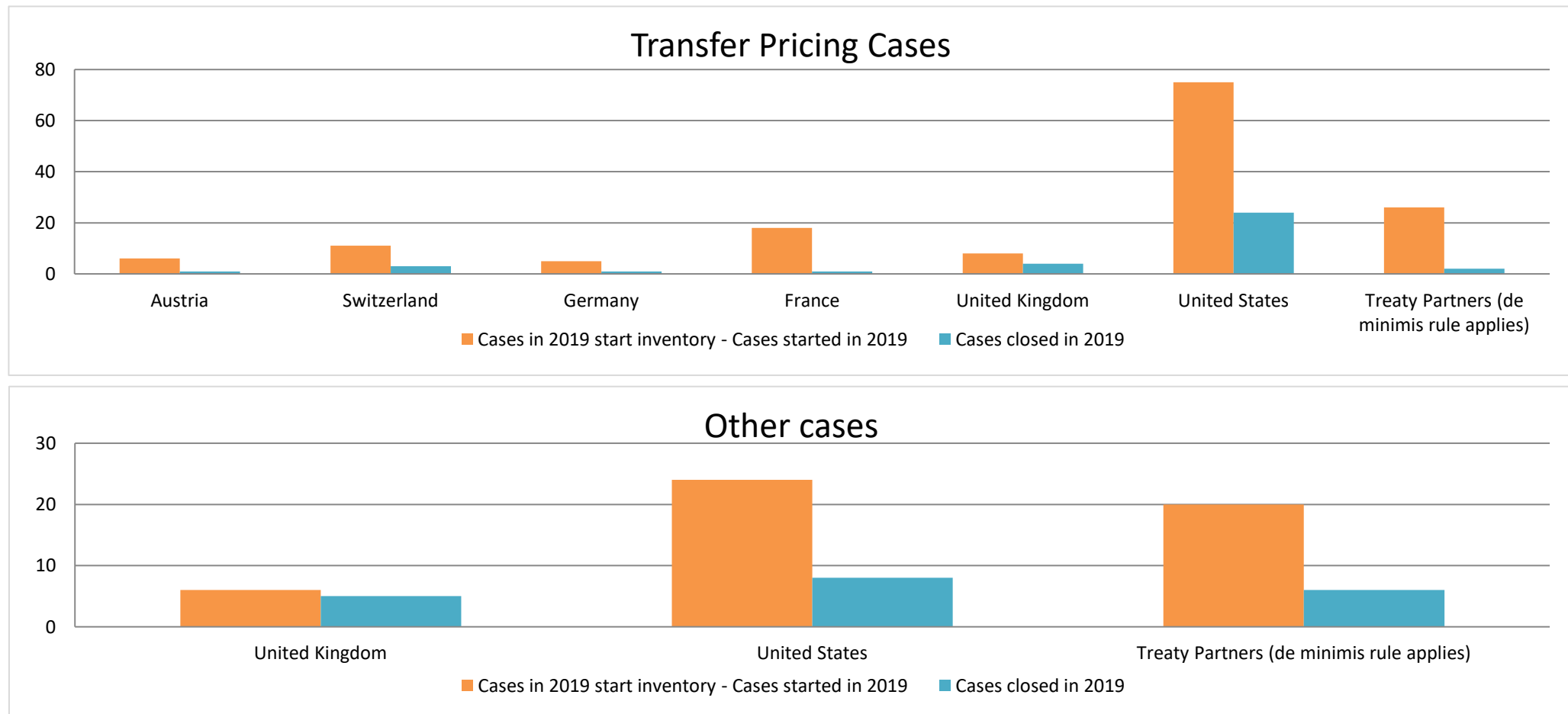
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of filing of the MAP request; and  
 (ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.30	3.00	3.97	11.02
Other cases	12.59	1.64	5.77	10.78

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)

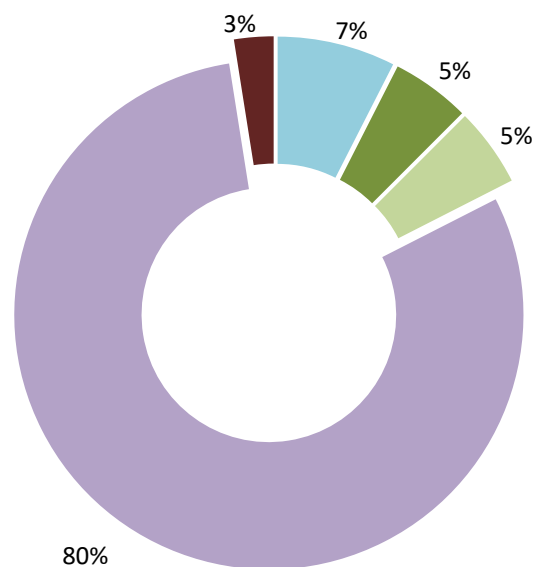
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

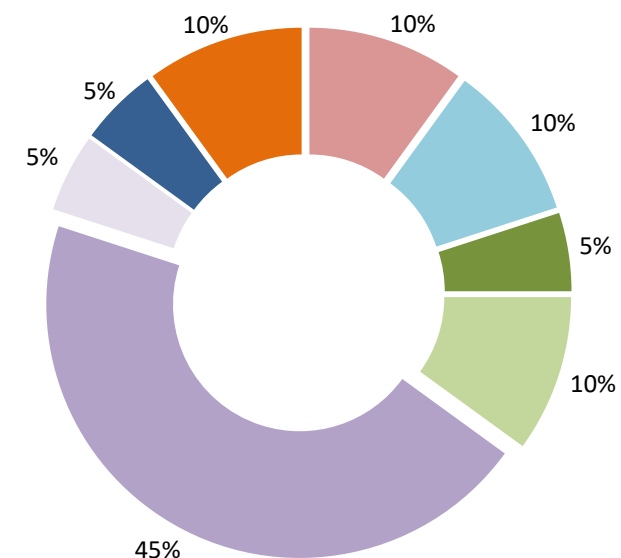
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- 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

### 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
<b>Transfer pricing cases (all)</b>	0	0	3	2	2	32	0	0	1	0	40
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	1	0	4
Cases started as from 1 January 2016	0	0	3	2	2	29	0	0	0	0	36
<b>Other cases (all)</b>	0	2	2	1	2	9	1	1	0	2	20
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	2	2	1	2	8	1	1	0	2	19
<b>All cases</b>	0	2	5	3	4	41	1	1	1	2	60

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	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 2019	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	15	0	0	0	0	0	3	0	0	1	0	11	64.75
Row 2 Others	8	0	0	0	0	0	1	0	0	0	0	7	43.00
Row 3 Total	23	0	0	0	0	0	4	0	0	1	0	18	60.40
<p><b>Notes:</b></p> <p>1) The definitions used to by Canada to count a MAP case and how Canada counts a MAP case for Annex A are the same as the definitions set out under the MAP Statistics Reporting Framework.</p> <p>2) The definition used to by Canada to categorise attribution/allocation MAP cases and other MAP cases is the same as definitions set out under the MAP Statistics Reporting Framework.</p> <p>3) 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.</p>													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019
			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
Austria	3	3	0	0	0	0	1	0	0	0	0	0	5
Switzerland	8	3	0	0	1	0	0	2	0	0	0	0	8
Germany	3	2	0	0	0	1	0	0	0	0	0	0	4
France	17	1	0	0	1	0	0	0	0	0	0	0	17
United Kingdom	8	0	0	0	0	0	0	4	0	0	0	0	4
United States	42	33	0	0	0	1	1	22	0	0	0	0	51
Treaty Partners (de minimis rule applies)	18	8	0	0	1	0	0	1	0	0	0	0	24
Total	99	50	0	0	3	2	2	29	0	0	0	0	113
Notes:													

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 2019	
			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	United Kingdom	1	5	0	0	0	1	0	2	0	0	0	2	1
	United States	9	15	0	2	0	0	1	3	1	1	0	0	16
Row 2	Treaty Partners (de minimis rule applies)	15	5	0	0	2	0	1	3	0	0	0	0	14
	Total	25	25	0	2	2	1	2	8	1	1	0	2	31
Notes:														

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	Austria	22.88	1.15	21.50	1.38
	Switzerland	18.73	1.15	n.a.	n.a.
	Germany	6.23	1.17	n.a.	n.a.
	France	23.90	1.15	n.a.	n.a.
	United Kingdom	21.95	1.15	4.40	17.56
	United States	11.89	3.56	2.71	9.86
Row 2	Treaty Partners (de minimis rule applies)	16.18	5.48	11.21	18.87
	Total	14.30	3.00	3.97	11.02
Notes:					

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 Kingdom	6.19	1.06	8.73	3.79
United States	13.02	1.39	5.80	18.24
Row 2 Treaty Partners (de minimis rule applies)	17.35	2.47	2.76	6.57
Total	12.59	1.64	5.77	10.78
Notes:				



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>	13.71	2.53	4.34	10.97
Notes:					