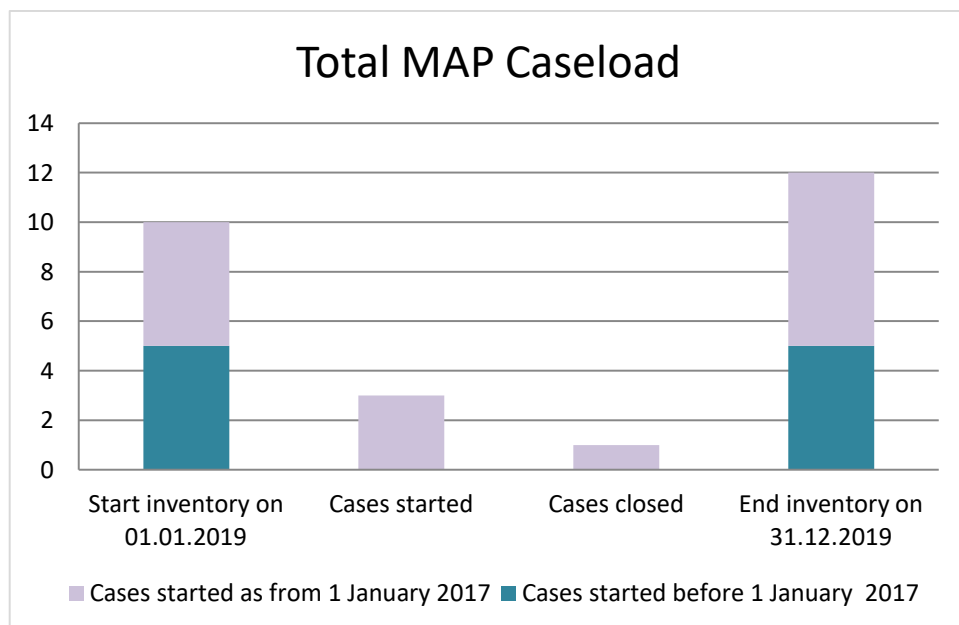


Thailand



Cases started before 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	5	0	0	5

Cases started as from 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	1	0	1	0
Other cases	4	3	0	7

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

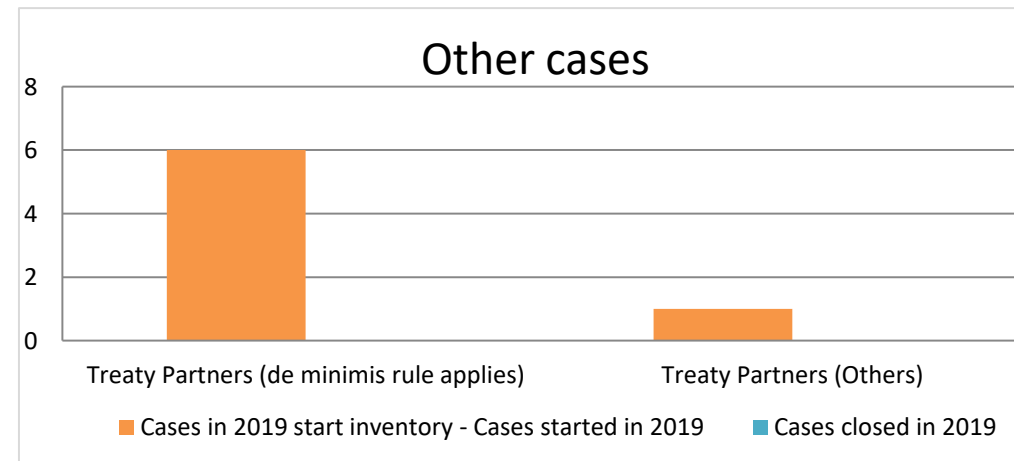
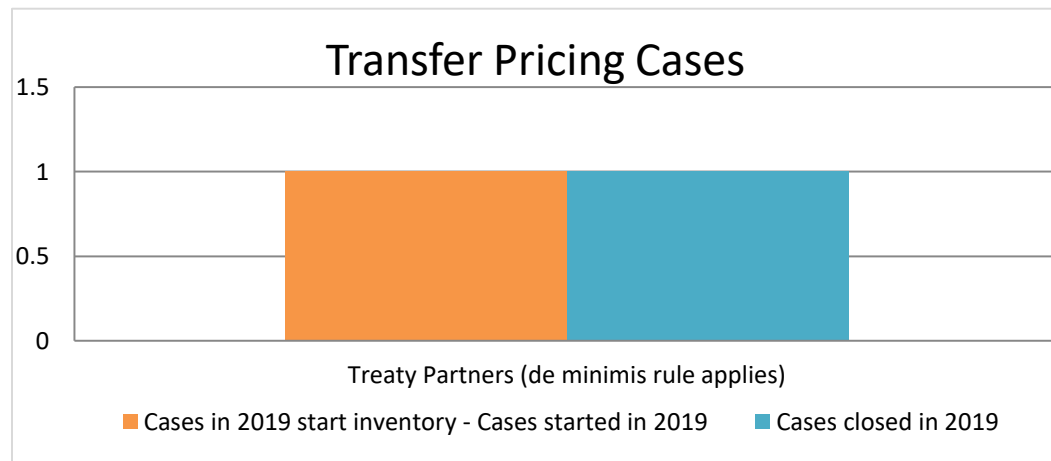
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.79	7.23	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2017 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 2017)

Note: the MAP cases started before 1 January 2017 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



100%

- 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- withdrawn by taxpayer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

n.a.

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)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	0	0	0	1

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	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 2019	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2 Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3 Total	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes". The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of 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".</p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory There is a MAP case that a taxpayer submitted MAP request to the other contracting state. The other contracting state sent the notification letter to us without the start date of the MAP case. We cooperated with the competent authority of the other contracting state and have received the confirmation of the start date in 2016 (Pre-2017 case) via email in 2019 after we have submitted MAP statistics. Thus, we record the case in our MAP statistics in 2019. There is a MAP case that a taxpayer submitted MAP request to the other contracting state. The other contracting state sent the notification letter to us without the start date of the MAP case. We cooperated with the competent authority of the other contracting state and have received the confirmation of the start date in 2016 (Pre-2017 case) via email in 2019 after we have submitted MAP statistics. Thus, we record the case in our MAP statistics in 2019.</p> <p>Notes on the computation of average time 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).</p>													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2019	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 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
Treaty Partners (de minimis rule applies)	1	0	0	0	0	1	0	0	0	0	0	0	0
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	0	1	0	0	0	0	0	0	0
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2019	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 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
Treaty Partners (de minimis rule applies)	4	2	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	4	3	0	0	0	0	0	0	0	0	0	0	7
<u>Notes:</u>													

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
Treaty Partners (de minimis rule applies)	9.79	7.23	n.a.	n.a.
Total	9.79	7.23	n.a.	n.a.
Notes:				

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 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

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	9.79	7.23	n.a.	n.a.
Notes:					