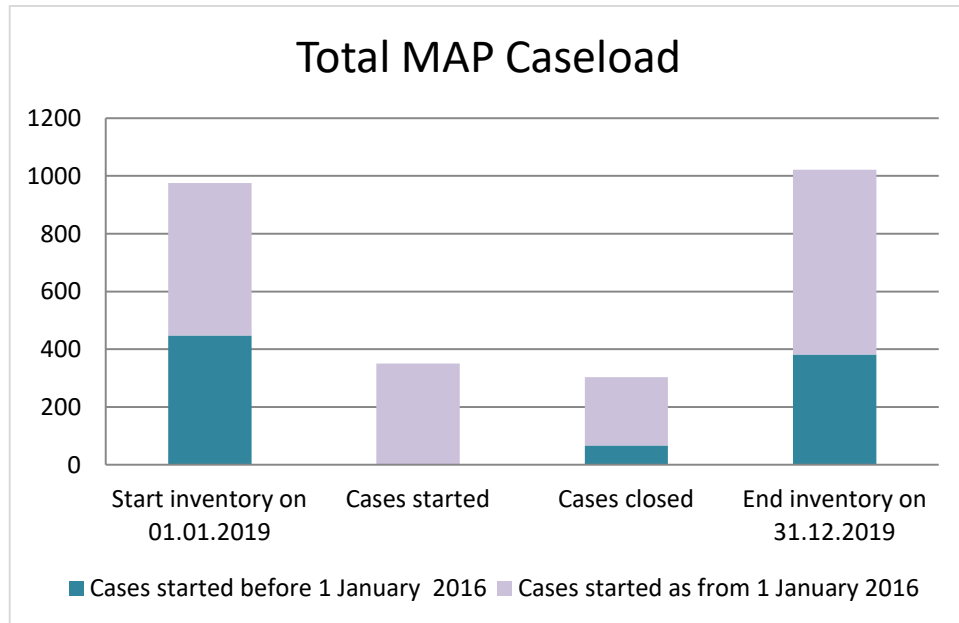


United States



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	287	0	44	243
Other cases	160	0	22	138

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	342	188	98	432
Other cases	186	162	139	209

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	69.25
Other cases	63.26

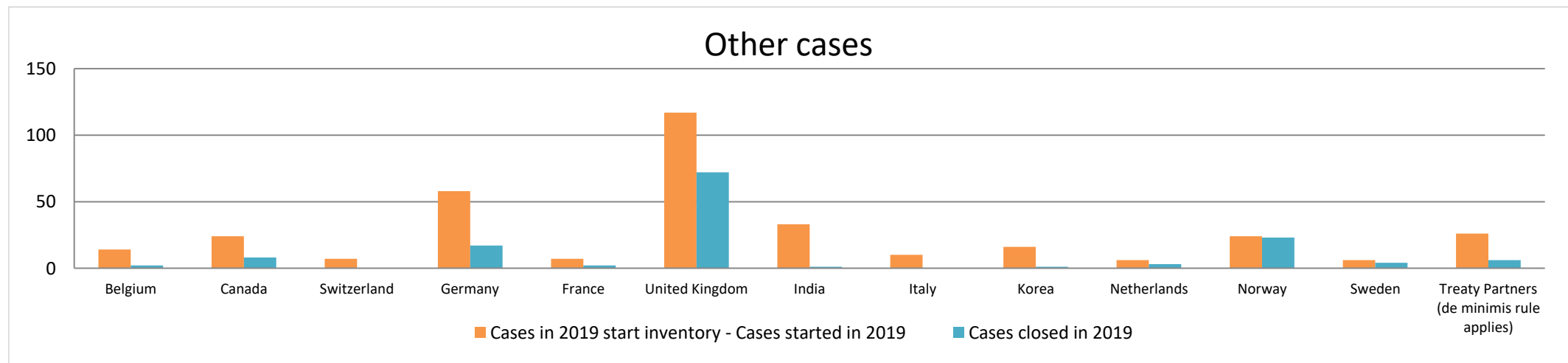
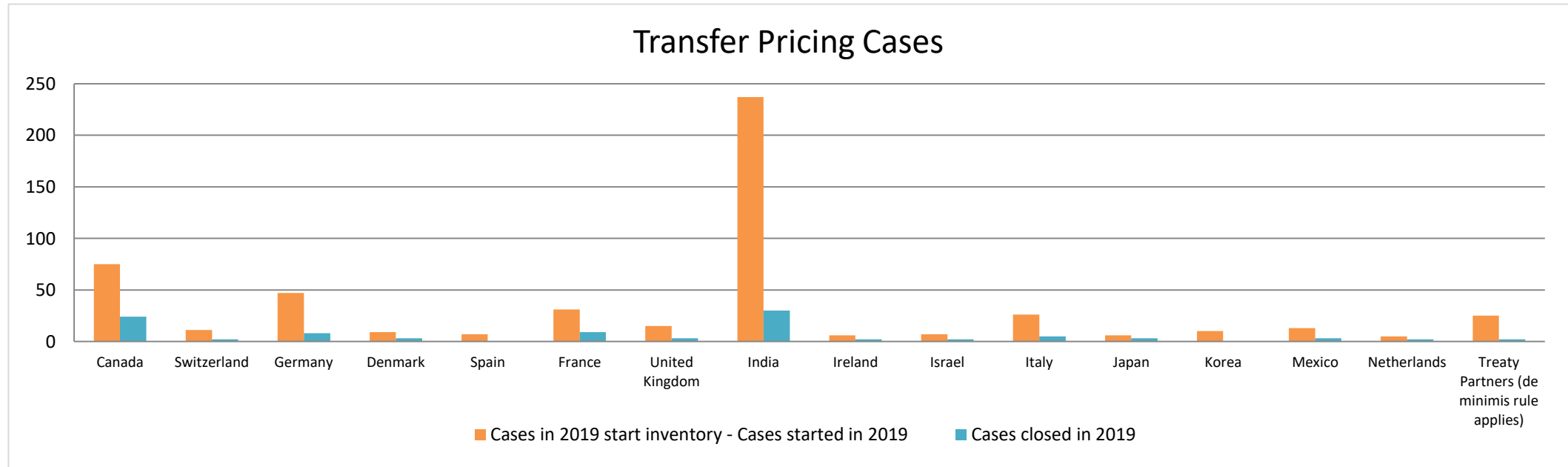
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.91	2.18	8.57	9.75
Other cases	7.78	2.07	7.41	8.71

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>

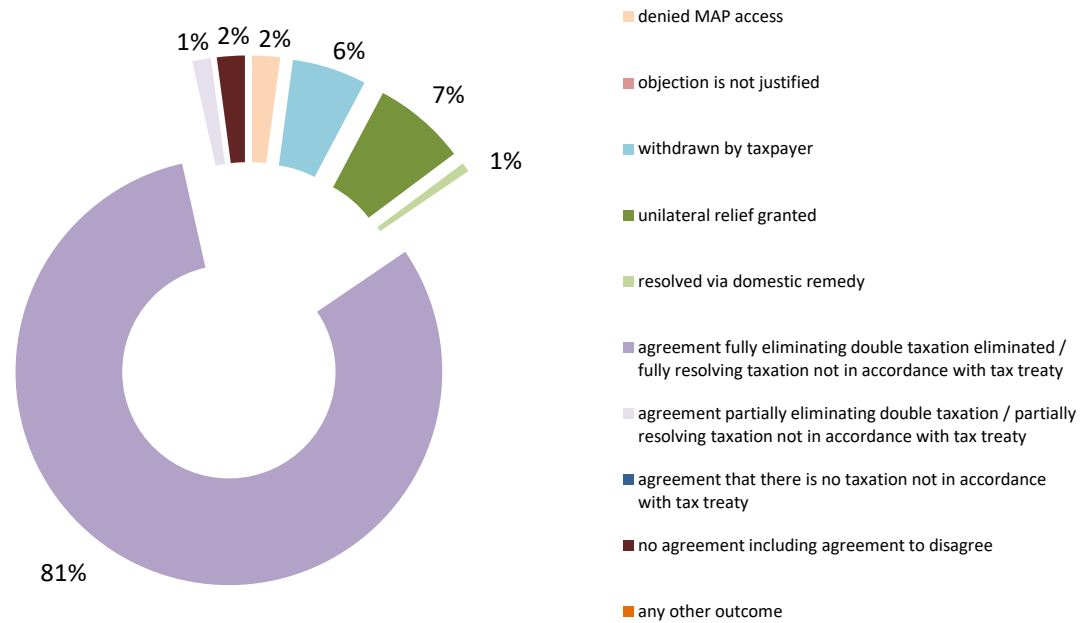
Overview of MAP partners (only for cases started as from 1 January 2016)

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

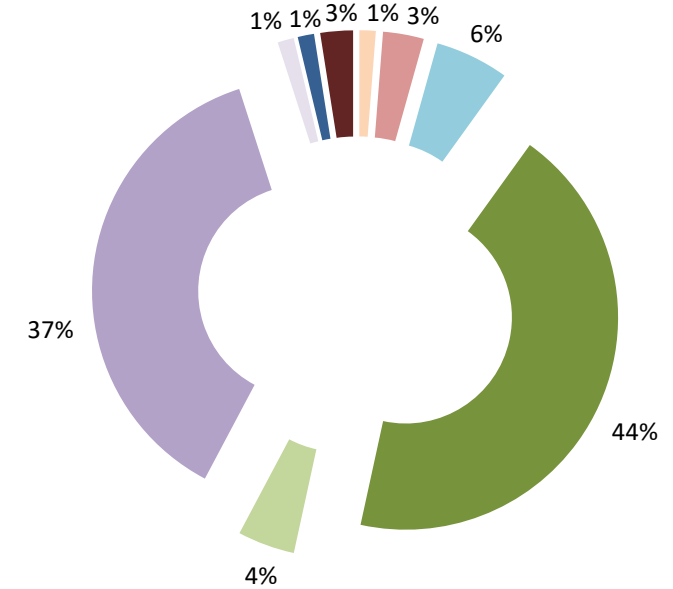


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	3	0	8	10	1	115	2	0	3	0	142
Cases started before 1 January 2016	0	0	4	0	0	37	1	0	2	0	44
Cases started as from 1 January 2016	3	0	4	10	1	78	1	0	1	0	98
Other cases (all)	2	5	9	70	7	60	2	2	4	0	161
Cases started before 1 January 2016	0	0	1	0	2	15	0	0	4	0	22
Cases started as from 1 January 2016	2	5	8	70	5	45	2	2	0	0	139
All cases	5	5	17	80	8	175	4	2	7	0	303

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	287	0	0	4	0	0	37	1	0	2	0	243	69.25
Row 2 Others	160	0	0	1	0	2	15	0	0	4	0	138	63.26
Row 3 Total	447	0	0	5	0	2	52	1	0	6	0	381	67.25
Notes: The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.													

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	
Row 1	Canada	42	33	0	0	0	1	1	22	0	0	0	0	51
	Switzerland	8	3	0	0	0	0	0	2	0	0	0	0	9
	Germany	26	21	0	0	0	1	0	7	0	0	0	0	39
	Denmark	6	3	1	0	0	0	0	2	0	0	0	0	6
	Spain	3	4	0	0	0	0	0	0	0	0	0	0	7
	France	19	12	0	0	1	3	0	5	0	0	0	0	22
	United Kingdom	9	6	0	0	0	1	0	2	0	0	0	0	12
	India	166	71	1	0	1	0	0	28	0	0	0	0	207
	Ireland	4	2	0	0	0	1	0	1	0	0	0	0	4
	Israel	6	1	0	0	1	0	0	1	0	0	0	0	5
	Italy	16	10	0	0	1	0	0	4	0	0	0	0	21
	Japan	4	2	0	0	0	1	0	2	0	0	0	0	3
	Korea	4	6	0	0	0	0	0	0	0	0	0	0	10
	Mexico	8	5	1	0	0	1	0	0	1	0	0	0	10
	Netherlands	5	0	0	0	0	1	0	1	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	16	9	0	0	0	0	0	1	0	0	1	0	23
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	342	188	3	0	4	10	1	78	1	0	1	0	432
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	Belgium	7	7	0	0	0	1	0	1	0	0	0	12
	Canada	9	15	0	2	0	0	1	3	1	1	0	16
	Switzerland	3	4	0	0	0	0	0	0	0	0	0	7
	Germany	30	28	0	0	6	0	2	8	1	0	0	41
	France	4	3	0	2	0	0	0	0	0	0	0	5
	United Kingdom	46	71	1	0	0	65	0	6	0	0	0	45
	India	26	7	0	0	0	0	1	0	0	0	0	32
	Italy	2	8	0	0	0	0	0	0	0	0	0	10
	Korea	13	3	0	0	0	0	0	1	0	0	0	15
	Netherlands	4	2	0	0	1	1	0	0	1	0	0	3
	Norway	24	0	0	0	0	0	0	23	0	0	0	1
	Sweden	5	1	0	0	0	0	1	3	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	13	13	1	1	1	3	0	0	0	0	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	186	162	2	5	8	70	5	45	2	2	0	209
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	Canada	11.89	3.56	2.71	9.86
	Switzerland	34.08	1.15	21.01	13.07
	Germany	22.13	4.71	14.15	7.99
	Denmark	14.48	0.84	5.06	10.45
	France	13.26	3.02	17.13	8.10
	United Kingdom	9.57	1.11	5.65	10.45
	India	28.25	1.15	n.a.	n.a.
	Ireland	25.94	1.15	20.35	15.65
	Israel	22.82	1.15	16.08	19.66
	Italy	21.05	1.15	17.48	7.70
	Japan	20.65	0.91	8.75	11.19
	Mexico	17.40	1.15	n.a.	n.a.
	Netherlands	18.03	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	14.34	1.15	8.42	6.02
	Total	19.91	2.18	8.57	9.75
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	Belgium	9.55	0.59	n.a.	n.a.
	Canada	13.02	1.39	5.80	18.24
	Germany	13.69	3.96	12.01	7.63
	France	7.96	1.15	n.a.	n.a.
	United Kingdom	3.30	2.00	3.60	19.79
	India	31.43	0.36	n.a.	n.a.
	Korea	25.55	0.66	16.01	9.53
	Netherlands	12.01	0.55	8.70	9.32
	Norway	10.55	1.15	6.64	3.91
	Sweden	17.81	5.11	2.01	17.16
Row 2	Treaty Partners (de minimis rule applies)	10.79	1.93	n.a.	n.a.
	Total	7.78	2.07	7.41	8.71
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	Total Average Time	12.79	2.11	7.97	9.22
Notes:					