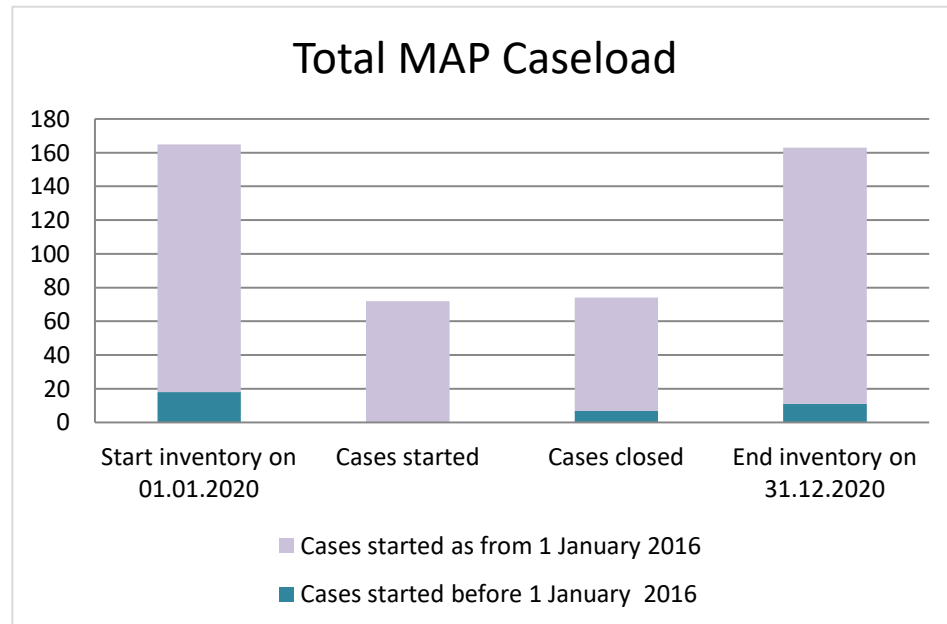


Canada



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	11	0	5	6
Other cases	7	0	2	5

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	112	55	47	120
Other cases	35	17	20	32

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	57.34
Other cases	67.10

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

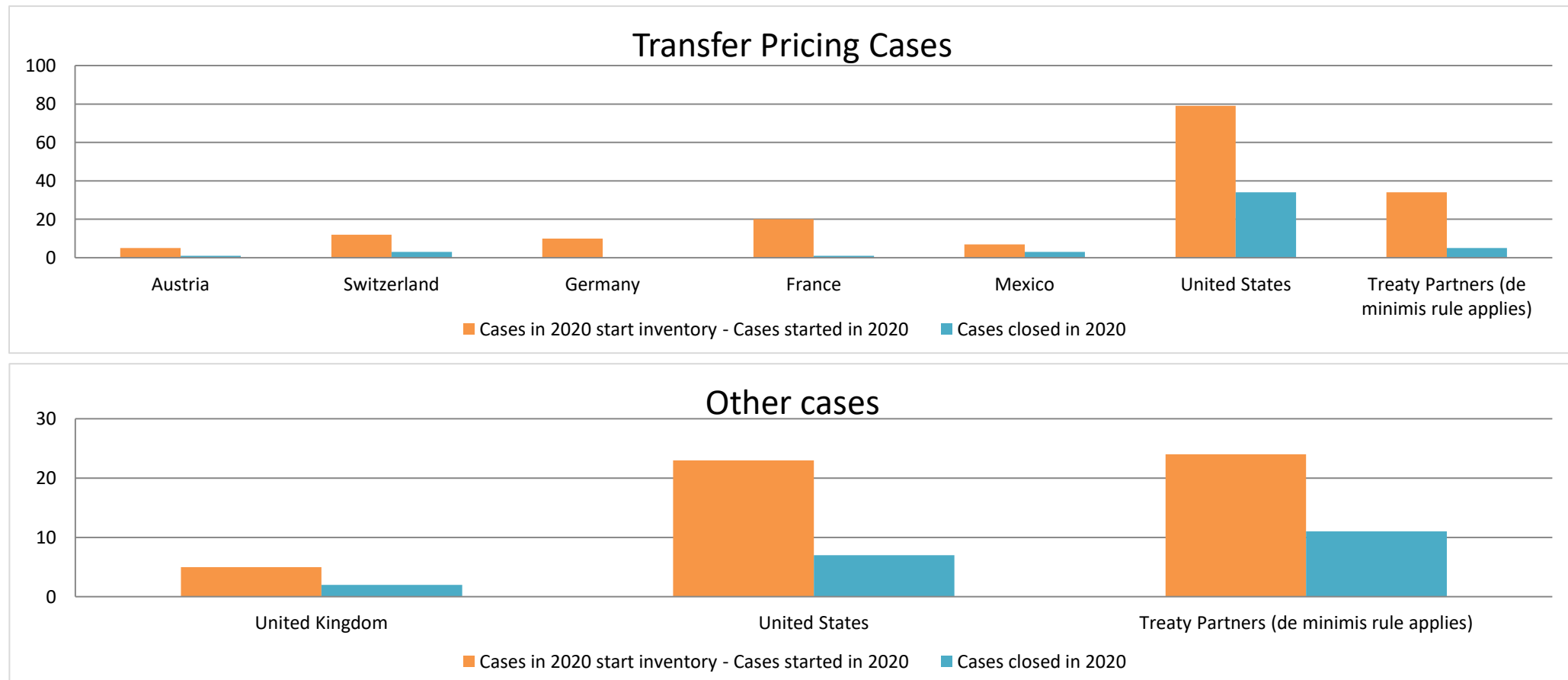
- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.31	1.61	10.12	13.13
Other cases	14.35	3.35	6.16	22.91

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>

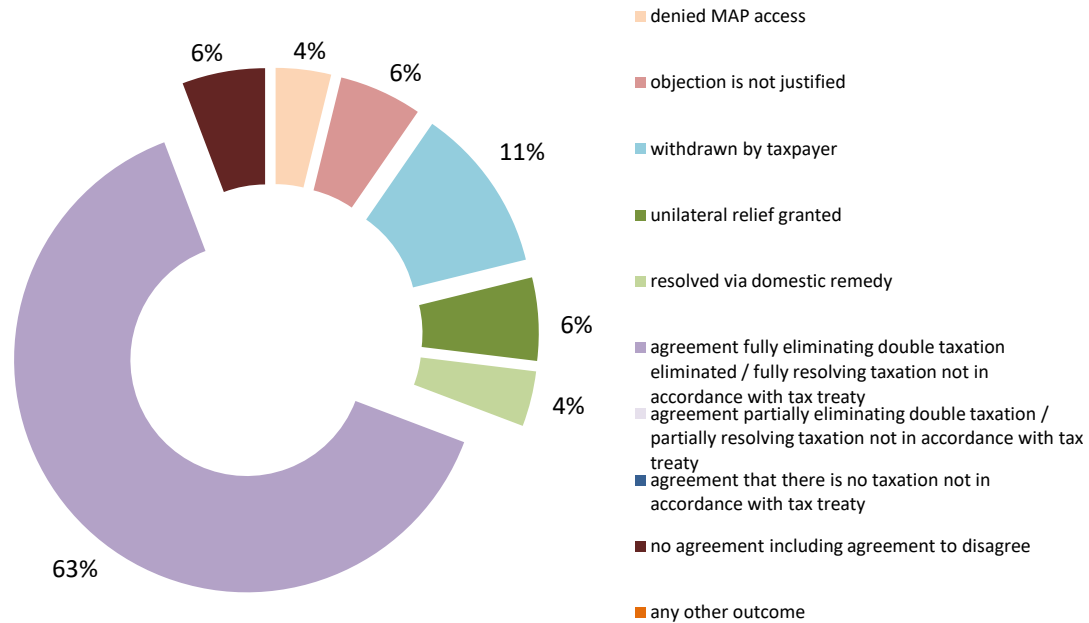
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

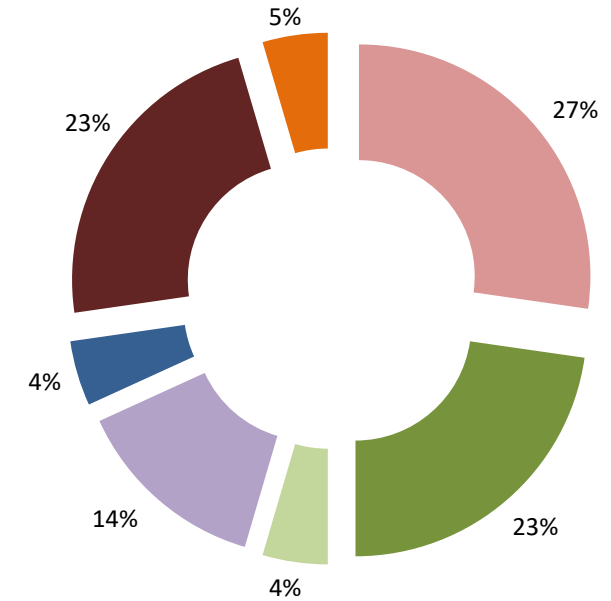


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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)	2	3	6	3	2	33	0	0	3	0	52
Cases started before 1 January 2016	0	0	3	0	2	0	0	0	0	0	5
Cases started as from 1 January 2016	2	3	3	3	0	33	0	0	3	0	47
Other cases (all)	0	6	0	5	1	3	0	1	5	1	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	6	0	5	1	3	0	1	3	1	20
All cases	2	9	6	8	3	36	0	1	8	1	74

Annex A
MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	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 2020	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	11	0	0	3	0	2	0	0	0	0	0	6	57.34
Row 2	Others	7	0	0	0	0	0	0	0	0	2	0	5	67.10
Row 3	Total	18	0	0	3	0	2	0	0	0	2	0	11	60.13
	<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases 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>Category of cases 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>Notes on the computation of average time 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 2020	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 2020
				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	Austria	5	0	0	0	0	0	0	0	0	0	1	0	4
	Switzerland	8	4	0	0	0	0	0	3	0	0	0	0	9
	Germany	4	6	0	0	0	0	0	0	0	0	0	0	10
	France	17	3	1	0	0	0	0	0	0	0	0	0	19
	Mexico	3	4	0	3	0	0	0	0	0	0	0	0	4
Row 2	United States	51	28	0	0	2	2	0	29	0	0	1	0	45
	Treaty Partners (de minimis rule applies)	24	10	1	0	1	1	0	1	0	0	1	0	29
	Total	112	55	2	3	3	3	0	33	0	0	3	0	120
	<u>Notes:</u> Misstated a MAP case with with a de minimis partner in 2019 reporting period.													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	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 2020
			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	2	3	0	0	0	1	0	1	0	0	0	3
Row 2	United States	16	7	0	2	0	4	0	0	0	1	0	16
	Treaty Partners (de minimis rule applies)	17	7	0	4	0	0	1	2	0	1	2	13
	Total	35	17	0	6	0	5	1	3	0	1	3	32
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	47.64	1.15	6.61	41.03
	Switzerland	18.20	1.15	13.44	4.77
	France	6.64	1.15	n.a.	n.a.
	Mexico	1.84	0.22	n.a.	n.a.
	United States	18.63	1.89	8.26	12.78
Row 2	Treaty Partners (de minimis rule applies)	31.97	0.97	20.57	14.73
	Total	19.31	1.61	10.12	13.13
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	5.95	1.15	0.79	9.57
	United States	11.57	1.57	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	17.65	4.88	7.23	25.58
	Total	14.35	3.35	6.16	22.91
	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	17.83	2.13	9.52	14.60
	Notes:				