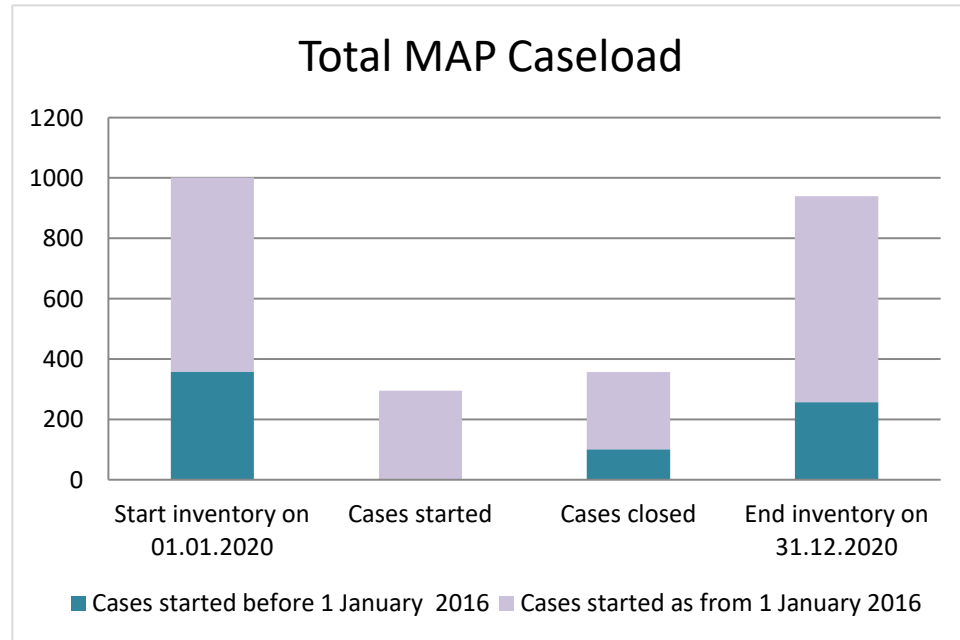


## United States



| Cases started before 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 220                  | 0             | 79           | 141                |
| Other cases                         | 138                  | 0             | 22           | 116                |

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 429                  | 179           | 130          | 478                |
| Other cases                          | 215                  | 116           | 126          | 205                |

### Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 85.98        |
| Other cases                         | 93.41        |

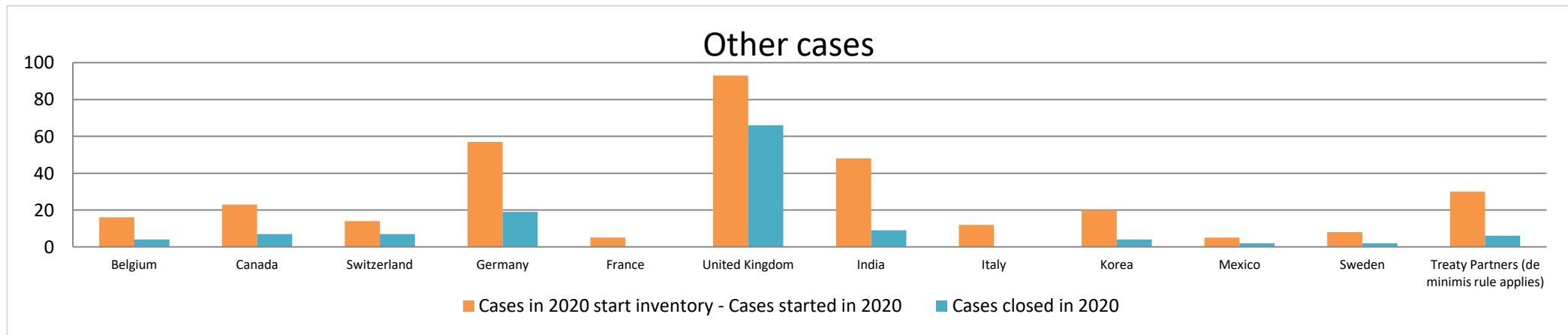
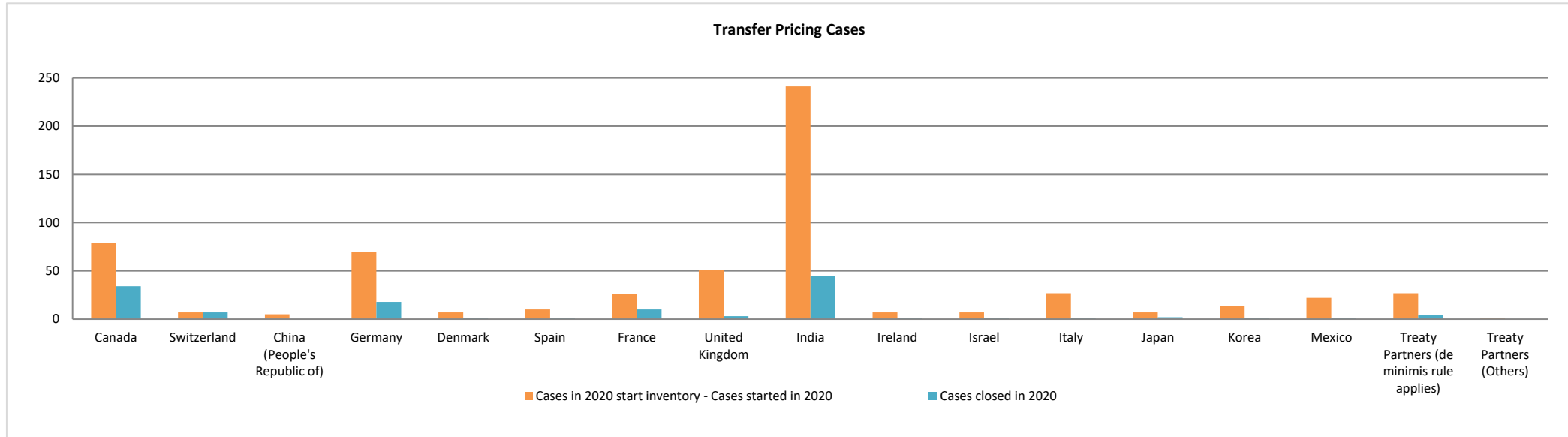
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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               | 23.48        | 1.81             | 10.45                | 10.95              |
| Other cases                          | 18.37        | 1.60             | 7.09                 | 26.22              |

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)

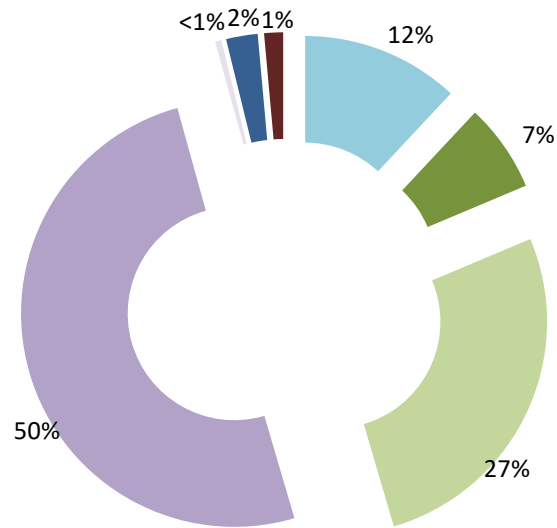
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



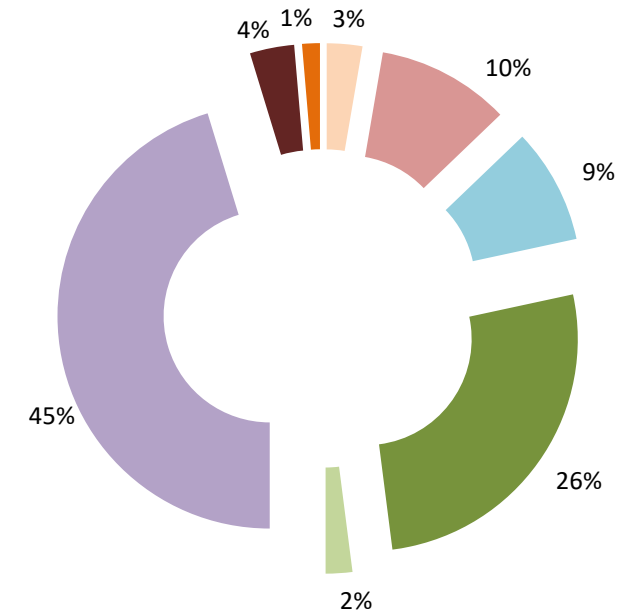
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



| 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>25</b>             | <b>14</b>                 | <b>56</b>                    | <b>105</b>  | <b>1</b>   | <b>5</b>  | <b>3</b>                                     | <b>0</b>          | <b>209</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 14                    | 3                         | 37                           | 22  | 0  | 2   | 1  | 0                 | 79         |
| Cases started as from 1 January 2016 | 0                 | 0                          | 11                    | 11                        | 19                           | 83  | 1  | 3   | 2  | 0                 | 130        |
| <b>Other cases (all)</b>             | <b>4</b>          | <b>15</b>                  | <b>13</b>             | <b>39</b>                 | <b>3</b>                     | <b>67</b>   | <b>0</b>   | <b>0</b>  | <b>5</b>                                     | <b>2</b>          | <b>148</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 1                     | 1                         | 0                            | 16  | 0  | 0   | 3  | 1                 | 22         |
| Cases started as from 1 January 2016 | 4                 | 15                         | 12                    | 38                        | 3                            | 51  | 0  | 0   | 2  | 1                 | 126        |
| <b>All cases</b>                     | <b>4</b>          | <b>15</b>                  | <b>38</b>             | <b>53</b>                 | <b>59</b>                    | <b>172</b>  | <b>1</b>   | <b>5</b>  | <b>8</b>                                     | <b>2</b>          | <b>357</b> |

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<br>Attribution/<br>Allocation                                      | 220  | 0   | 0                          | 14                    | 3                         | 37                           | 22   | 0  | 2   | 1  | 0                 | 141   | 85.98   |
| Row 2<br>Others  | 138  | 0   | 0                          | 1                     | 1                         | 0                            | 16   | 0  | 0   | 3  | 1                 | 116   | 93.41   |
| Row 3<br>Total   | 358  | 0   | 0                          | 15                    | 4                         | 37                           | 38   | 0  | 2   | 4  | 1                 | 257   | 87.60   |
| <b>Notes:</b>  |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Potential mismatches between 2018 start inventory and 2017 end inventory | Number of pre-2016 cases in MAP inventory on 1 January 2020 differs from number previous reported to due changes during reconciliations with treaty partners   |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Notes on the computation of average time                                 | The average time taken to close pre-2016 cases was computed by applying the following rules:<br>(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and<br>(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. |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Note on outcomes   | For one of the pre-2016 closed, the other competent authority was unable to reach the taxpayer who initiated the MAP request after several years.  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |

| 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 / 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   |
| Canada   | 51  | 28   | 0  | 0                          | 2                     | 2                         | 0                            | 29   | 0  | 0   | 1  | 0                 | 45  |
| Switzerland  | 7   | 0  | 0  | 0                          | 1                     | 2                         | 0                            | 4  | 0  | 0   | 0  | 0                 | 0   |
| China (People's Republic of)   | 3   | 2  | 0  | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |
| Germany  | 39  | 31   | 0  | 0                          | 7                     | 2                         | 0                            | 9  | 0  | 0   | 0  | 0                 | 52  |
| Denmark  | 6   | 1  | 0  | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |
| Spain  | 7   | 3  | 0  | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 9   |
| France   | 22  | 4  | 0  | 0                          | 0                     | 2                         | 0                            | 8  | 0  | 0   | 0  | 0                 | 16  |
| United Kingdom   | 12  | 39   | 0  | 0                          | 0                     | 0                         | 0                            | 3  | 0  | 0   | 0  | 0                 | 48  |
| India  | 207   | 34   | 0  | 0                          | 0                     | 0                         | 19                           | 22   | 1  | 3   | 0  | 0                 | 196   |
| Ireland  | 4   | 3  | 0  | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |
| Israel   | 5   | 2  | 0  | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 1  | 0                 | 6   |
| Italy  | 21  | 6  | 0  | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 26  |
| Japan  | 3   | 4  | 0  | 0                          | 0                     | 0                         | 0                            | 2  | 0  | 0   | 0  | 0                 | 5   |
| Korea  | 10  | 4  | 0  | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 13  |
| Mexico   | 12  | 10   | 0  | 0                          | 1                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 21  |
| Treaty Partners (de minimis rule applies)                                | 20  | 7  | 0  | 0                          | 0                     | 0                         | 0                            | 4  | 0  | 0   | 0  | 0                 | 23  |
| Treaty Partners (Others)   | 0   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1   |
| Total  | 429   | 179  | 0  | 0                          | 11                    | 11                        | 19                           | 83   | 1  | 3   | 2  | 0                 | 478   |
| <b>Notes:</b>  |   |  |  |                            |                       |                           |                              |  |  |   |  |                   |   |
| Potential mismatches between 2020 start inventory and 2019 end inventory | The numbers have been updated based on Treaty Partners' responses during this year's reconciliations. |  |  |                            |                       |                           |                              |  |  |   |  |                   |   |

| 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   | Belgium   | 12   | 4   | 0                          | 0                     | 0                         | 0                            | 0  | 4  | 0   | 0  | 0                 | 0   | 12  |
|   | Canada  | 16   | 7   | 0                          | 2                     | 0                         | 4                            | 0  | 0  | 0   | 0  | 1                 | 0   | 16  |
|   | Switzerland   | 8  | 6   | 0                          | 4                     | 1                         | 0                            | 0  | 1  | 0   | 0  | 1                 | 0   | 7   |
|   | Germany   | 41   | 16  | 2                          | 6                     | 3                         | 1                            | 1  | 6  | 0   | 0  | 0                 | 0   | 38  |
|   | France  | 5  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | 5   |
|   | United Kingdom  | 49   | 44  | 1                          | 2                     | 0                         | 32                           | 1  | 30   | 0   | 0  | 0                 | 0   | 27  |
|   | India   | 32   | 16  | 0                          | 0                     | 4                         | 0                            | 1  | 4  | 0   | 0  | 0                 | 0   | 39  |
|   | Italy   | 10   | 2   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | 12  |
|   | Korea   | 15   | 5   | 0                          | 0                     | 1                         | 0                            | 0  | 3  | 0   | 0  | 0                 | 0   | 16  |
|   | Mexico  | 4  | 1   | 0                          | 0                     | 2                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | 3   |
|   | Sweden  | 2  | 6   | 0                          | 1                     | 0                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 0   | 6   |
| Row 2   | Treaty Partners (de minimis rule applies)                 | 21   | 9   | 1                          | 0                     | 1                         | 1                            | 0  | 2  | 0   | 0  | 0                 | 1   | 24  |
|   | Total   | 215  | 116   | 4                          | 15                    | 12                        | 38                           | 3  | 51   | 0   | 0  | 2                 | 1   | 205 |
| <b>Notes:</b>   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |     |
| Potential mismatches between 2020 start inventory and 2019 end inventory  |   |  | The numbers have been updated based on Treaty Partners' responses during this year's reconciliations. |                            |                       |                           |                              |  |  |   |  |                   |   |     |
| Case with Treaty Partners (de minimis rule applies) - 'any other outcome' |   |  | Taxpayer was informed of how to address the issue using domestic procedures.                          |                            |                       |                           |                              |  |  |   |  |                   |   |     |

| 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   | 18.63  | 1.89                   | 8.26                 | 12.78 |
|   | Switzerland  | 14.91  | 0.98                   | 9.52                 | 3.20  |
|   | Germany  | 14.55  | 1.83                   | 14.15                | 8.72  |
|   | Denmark  | 12.23  | 0.72                   | n.a.                 | n.a.  |
|   | Spain  | 22.88  | 1.15                   | n.a.                 | n.a.  |
|   | France   | 24.29  | 1.15                   | 16.16                | 10.52 |
|   | United Kingdom   | 19.72  | 1.41                   | 15.92                | 4.51  |
|   | India  | 33.38  | 2.25                   | n.a.                 | n.a.  |
|   | Ireland  | 11.75  | 1.15                   | n.a.                 | n.a.  |
|   | Israel   | 22.92  | 1.15                   | 8.84                 | 14.07 |
|   | Italy  | 24.59  | 1.15                   | 9.21                 | 15.39 |
|   | Japan  | 3.99   | 1.35                   | 0.00                 | 5.65  |
|   | Korea  | 20.22  | 1.15                   | 13.02                | 7.20  |
|   | Mexico   | 16.56  | 0.91                   | n.a.                 | n.a.  |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 27.46  | 1.15                   | 10.29                | 20.94 |
|   | Total  | 23.48  | 1.81                   | 10.45                | 10.95 |
| 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  | 15.98  | 1.15                   | 1.17                 | 14.81 |
|                          | Canada   | 11.57  | 1.57                   | n.a.                 | n.a.  |
|                          | Switzerland  | 24.19  | 2.17                   | 3.04                 | 33.12 |
|                          | Germany  | 11.28  | 2.06                   | 3.41                 | 18.09 |
|                          | United Kingdom   | 19.23  | 1.66                   | 8.67                 | 28.07 |
|                          | India  | 27.36  | 0.85                   | 4.68                 | 44.38 |
|                          | Korea  | 24.61  | 0.93                   | 17.90                | 12.54 |
|                          | Mexico   | 26.48  | 1.15                   | n.a.                 | n.a.  |
|                          | Sweden   | 13.13  | 2.27                   | n.a.                 | n.a.  |
| Row 2                    | Treaty Partners (de minimis rule applies)                | 15.48  | 0.70                   | 3.80                 | 12.69 |
|                          | Total  | 18.37  | 1.60                   | 7.09                 | 26.22 |
| 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> | 20.97  | #VALUE!                | 8.69                 | 18.96 |
| Notes:   |                           |  |                        |                      |       |