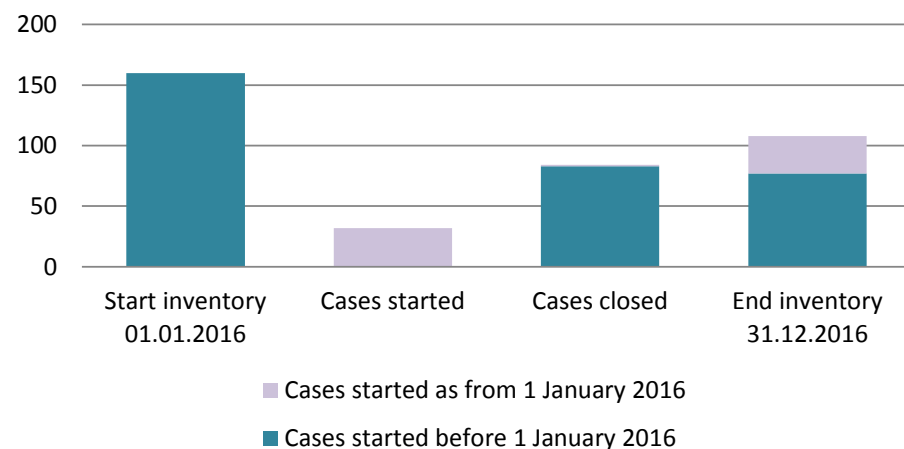


## China (People's Republic of)

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	113	0	60	53
Other cases	47	0	23	24

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	21	0	21
Other cases	0	11	1	10

### Average time needed to close MAP cases

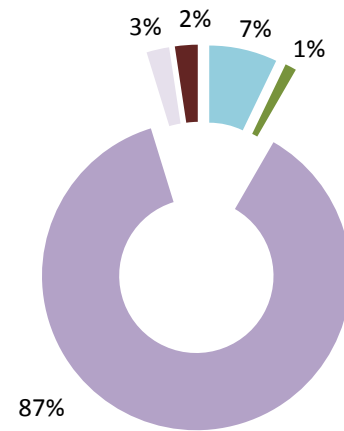
Cases started before 1 January 2016	Average time
Transfer pricing cases	26.14
Other cases	16.00

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: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and  
 (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.00	-	0.50	2.50

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>

## MAP Outcomes



- withdrawn by taxpayer
- unilateral relief granted
- 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
- no agreement including agreement to disagree

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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>3</b>	<b>1</b>	<b>0</b>	<b>53</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>60</b>
Cases started before 1 January 2016	0	0	3	1	0	53	2	0	1	0	60
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>24</b>
Cases started before 1 January 2016	0	0	3	0	0	19	0	0	1	0	23
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>73</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>84</b>

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>