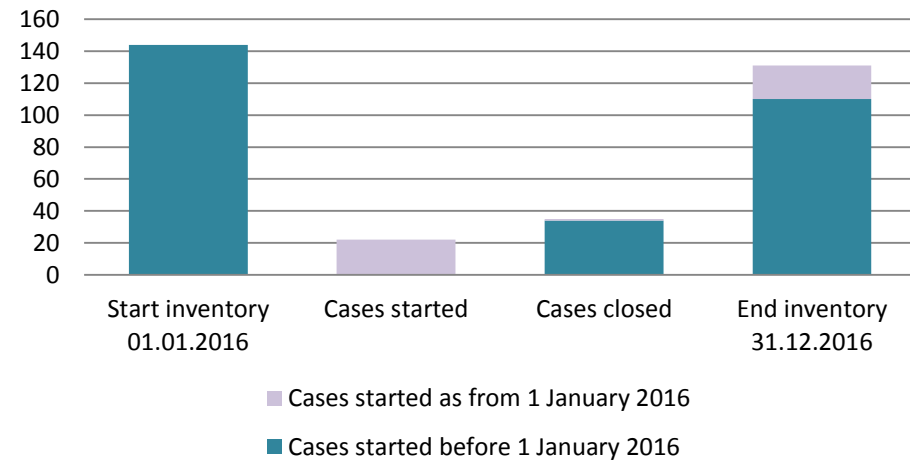


Korea

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	86	0	25	61
Other cases	58	0	9	49

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	18	1	17
Other cases	0	4	0	4

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.68
Other cases	29.99

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

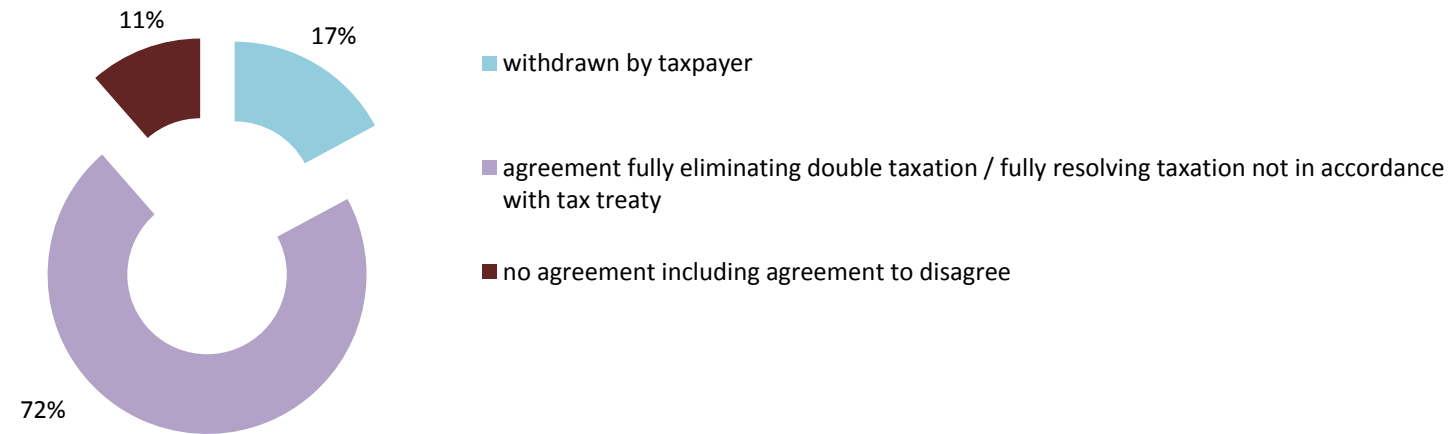
(i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and

(ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	4.18	1.15	3.39	0.79
Other cases	n.a.	n.a.	n.a.	n.a.

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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
Transfer pricing cases (all)	0	0	1	0	0	21	0	0	4	0	26
Cases started before 1 January 2016	0	0	1	0	0	20	0	0	4	0	25
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	0	0	5	0	0	4	0	0	0	0	9
Cases started before 1 January 2016	0	0	5	0	0	4	0	0	0	0	9
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	6	0	0	25	0	0	4	0	35

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