

Mutual Agreement Procedure Statistics per jurisdiction

# Aruba

2019-2024 (post-MAP Statistics Reporting Framework)



## Aruba

Cases started before 1 January 2018	2024 start inventory	Cases started	Cases closed	2024 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2024 start inventory	Cases started	Cases closed	2024 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

## Aruba

Cases started before 1 January 2018	2023 start inventory	Cases started	Cases closed	2023 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2023 start inventory	Cases started	Cases closed	2023 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

## Aruba

Cases started before 1 January 2018	2022 start inventory	Cases started	Cases closed	2022 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2022 start inventory	Cases started	Cases closed	2022 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

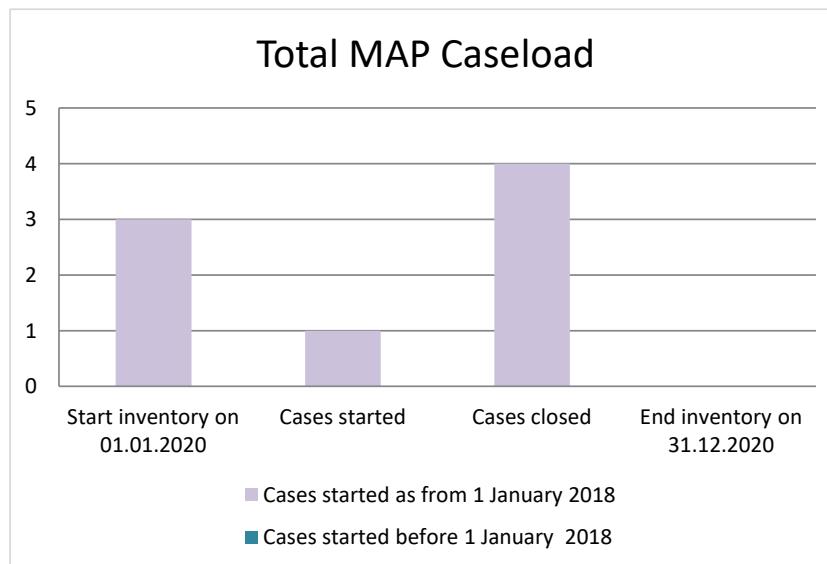
Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

## Aruba

Cases started before 1 January 2018	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

## Aruba



Cases started before 1 January 2018	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	3	1	4	0

### Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2018	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	5.52	2.10	2.90	3.38

Note: the average times to close MAP cases that started as from 1 January 2018 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

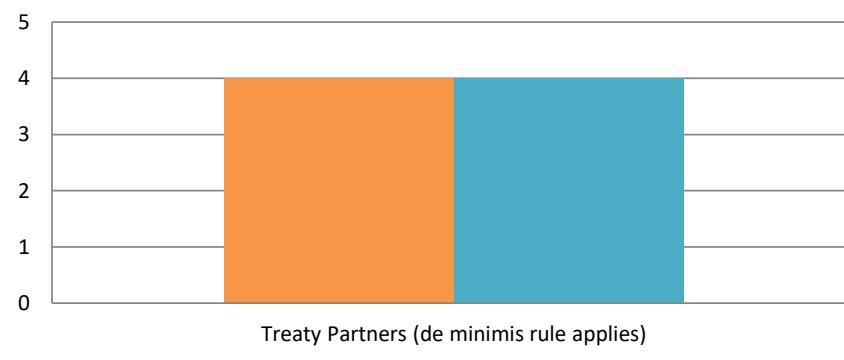
## Overview of MAP partners (only for cases started as from 1 January 2018)

*Note: the MAP cases started before 1 January 2018 and closed in 2020 are not shown in these graphs*

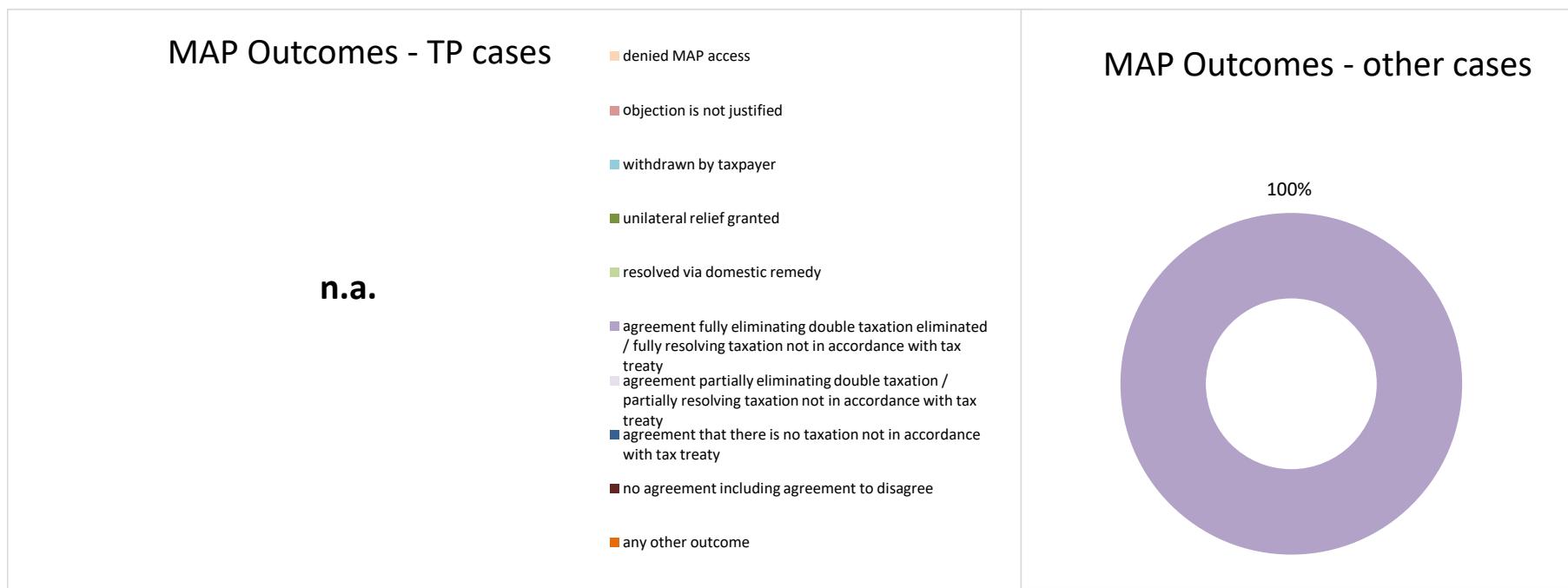
### Transfer pricing cases

n.a.

### Other cases



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.



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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	4	0	0	0	0	4
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2020	number of pre-2018 cases closed during the reporting period by outcome:										no. of pre-2018 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2018 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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	<u>Notes:</u>													

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2020	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome:											no. of post-2017 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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

Table 2: Other MAP Cases

Treaty Partner		no. of post-2017 cases in MAP inventory on 1 January 2020	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome										no. of post-2017 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 / partially resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / fully 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	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	4	0	0	0	0	0	
	Total	3	1	0	0	0	0	0	4	0	0	0	0	0	
Notes:															

Table 1: Attribution / Allocation MAP Cases					
Row 1	Treaty Partner	average time taken (in months) for post-2017 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
	Total	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

**Table 2: Other MAP Cases**

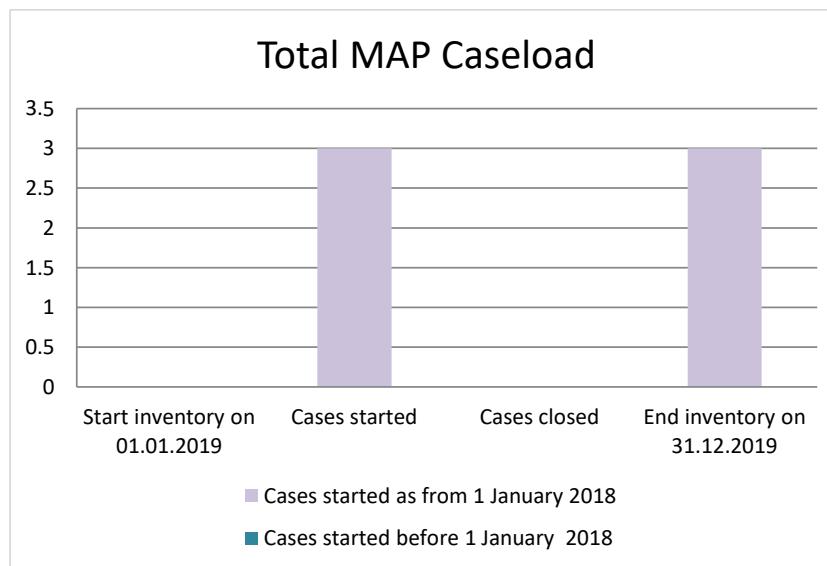
Treaty Partner		average time taken (in months) for post-2017 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Treaty Partners (de minimis rule applies)	5.52	2.10	2.90	3.38	
	Total	5.52	2.10	2.90	3.38	
Notes:						

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

**Table 3: All MAP Cases**

		average time taken (in months) for post-2017 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>	5.52	2.10	2.90	3.38
<u>Notes:</u>					

## Aruba



Cases started before 1 January 2018	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2018	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	3	0	3

### Average time needed to close MAP cases

Cases started before 1 January 2018	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2018	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	n.a.	n.a.	n.a.	n.a.

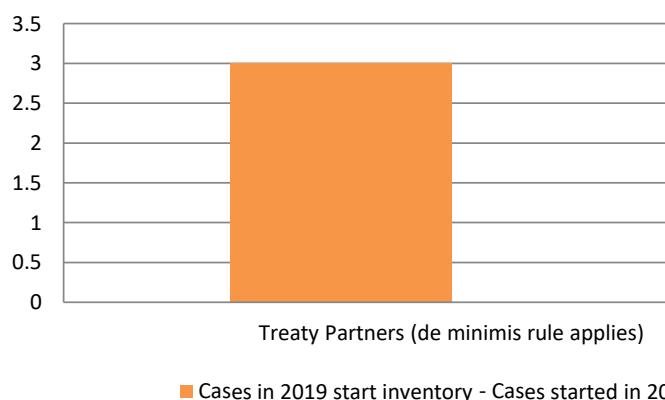
## Overview of MAP partners (only for cases started as from 1 January 2018)

*Note: the MAP cases started before 1 January 2018 and closed in 2019 are not shown in these graphs*

### Transfer pricing cases

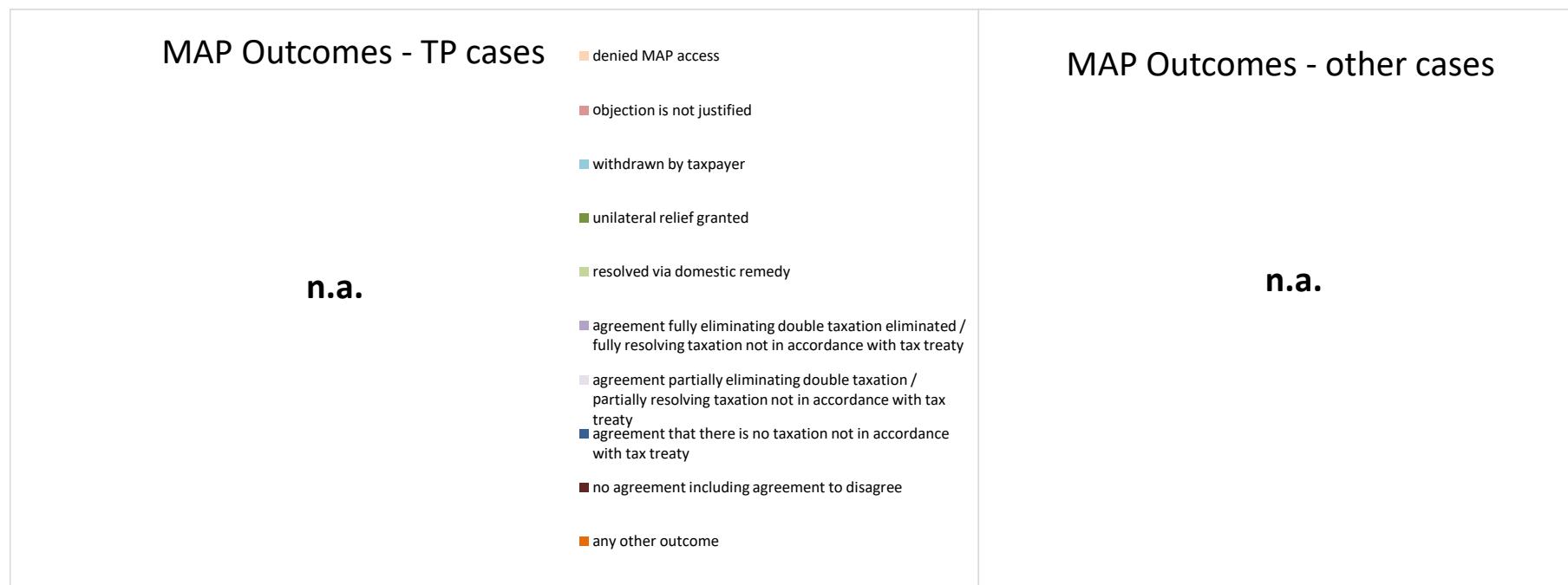
n.a.

### Other cases



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.



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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2018	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

category of cases	no. of pre-2018 cases in MAP inventory on 1 January 2019	number of pre-2018 cases closed during the reporting period by outcome:										no. of pre-2018 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2018 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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2019	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome:											no. of post-2017 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	Total	0	0	0	0	0	0	0	0	0	0	0	0	
	Notes:													

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2019	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome										no. of post-2017 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	Treaty Partners (de minimis rule applies)	0	3	0	0	0	0	0	0	0	0	0	3	
	Total	0	3	0	0	0	0	0	0	0	0	0	3	
Notes:														

Table 1: Attribution / Allocation MAP Cases					
Row 1	Treaty Partner	average time taken (in months) for post-2017 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
	Total	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

**Table 2: Other MAP Cases**

Treaty Partner	average time taken (in months) for post-2017 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	Total	n.a.	n.a.	n.a.	n.a.
Notes:					

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

**Table 3: All MAP Cases**

average time taken (in months) for post-2017 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>	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					