

Mutual Agreement Procedure Statistics per jurisdiction

## Australia

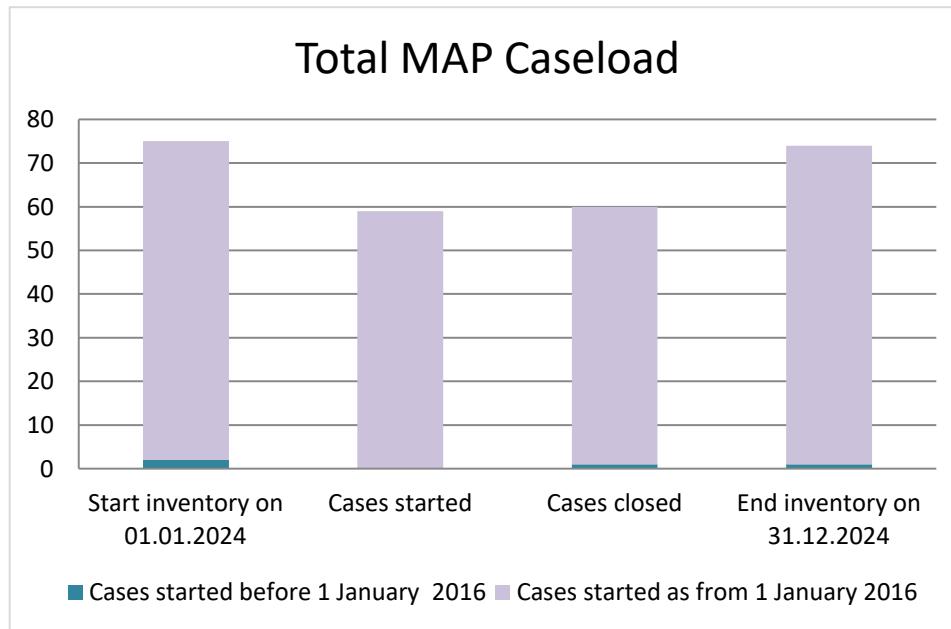
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2023-2024 APA Statistics



## Australia

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	1	0	0	1
Other cases	1	0	1	0

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	40	14	18	36
Other cases	33	45	41	37

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	108.00

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

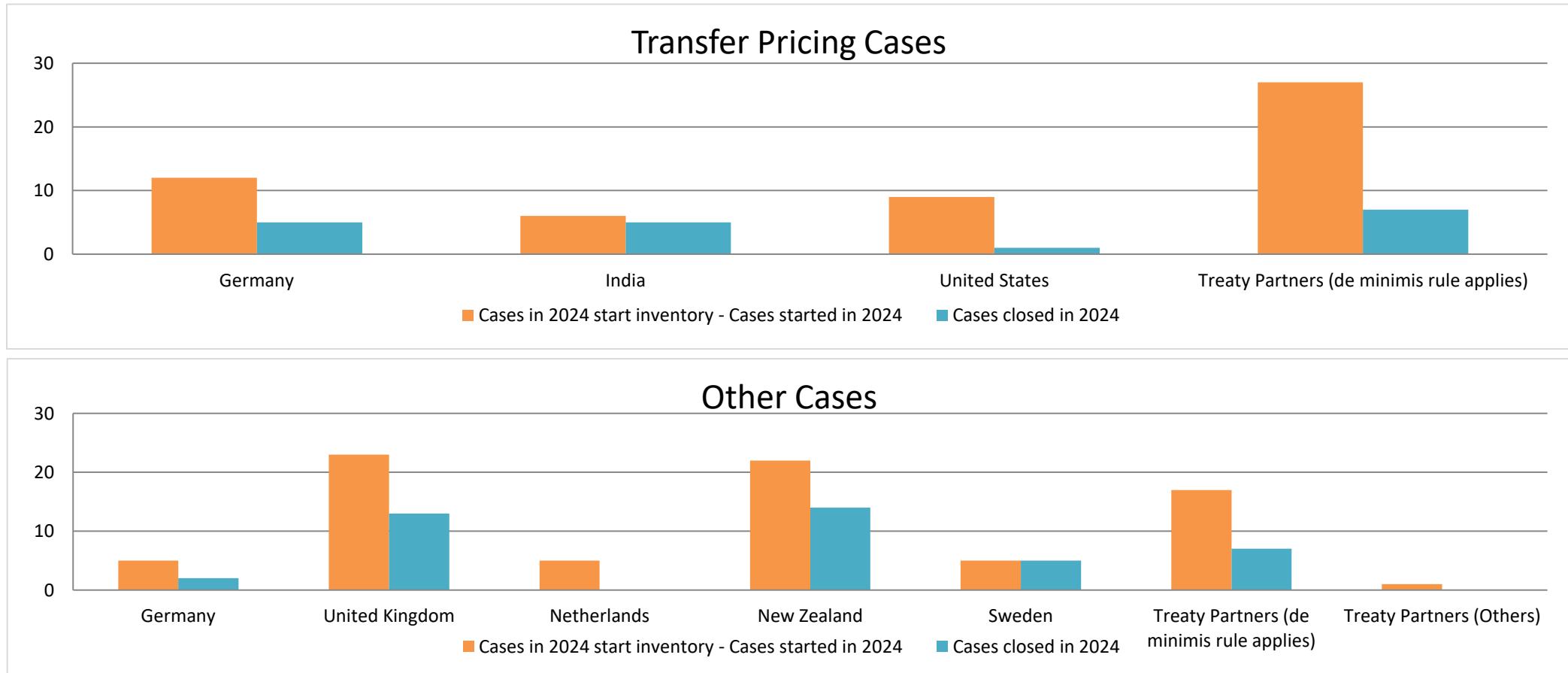
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	36.11	4.06	10.24	36.95
Other cases	9.03	1.88	3.85	8.31

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>

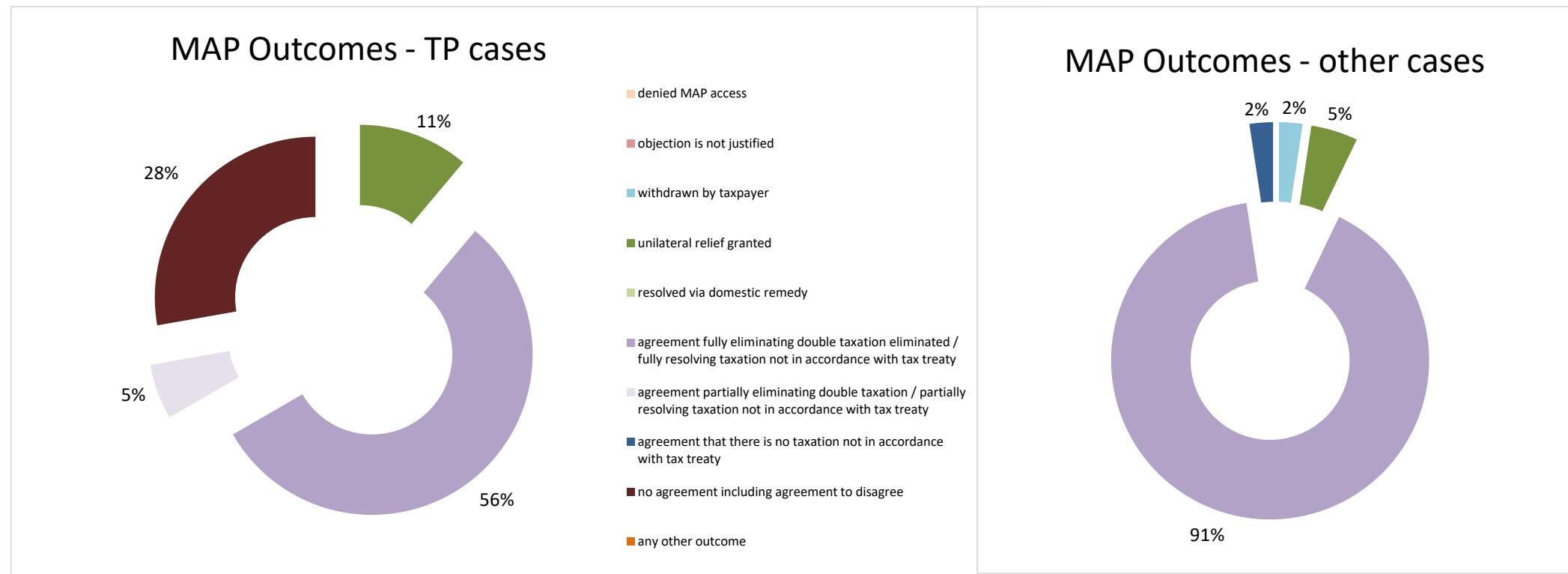
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2024 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.



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>	0	0	0	2	0	10	1	0	5	0	18
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	2	0	10	1	0	5	0	18
<b>Other cases (all)</b>	0	0	1	2	0	38	0	1	0	0	42
Cases started before 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	1	0	38	0	1	0	0	41
<b>All cases</b>	0	0	1	4	0	48	1	1	5	0	60

Annex A  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	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 2024	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	1	0	0	0	0	0	0	0	0	0	0	1	0.00
Row 2	Others	1	0	0	0	1	0	0	0	0	0	0	0	108.00
Row 3	Total	2	0	0	0	1	0	0	0	0	0	0	1	108.00
	Notes: Definition of a MAP case and counting of MAP cases	The pre 2016 MAP case are defined and counted in accordance with the definition under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes". MAP cases relating to transfer pricing issues have been categorised as Attribution/Allocation MAP cases relating to non-transfer pricing issues have been categorised as Other.												
	Category of cases Notes on the computation of average time	Average time reported as per the existing reporting framework												

<b>Table 1: Attribution / Allocation MAP Cases</b>														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024
				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	Germany	8	4	0	0	0	0	0	5	0	0	0	0	7
	India	5	1	0	0	0	0	0	0	0	0	5	0	1
Row 2	United States	8	1	0	0	0	1	0	0	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	19	8	0	0	0	1	0	5	1	0	0	0	20
	Total	40	14	0	0	0	2	0	10	1	0	5	0	36
Notes:														

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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 2024
			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	Germany	2	3	0	0	0	0	0	2	0	0	0	0	3
	United Kingdom	12	11	0	0	1	0	0	12	0	0	0	0	10
	Netherlands	2	3	0	0	0	0	0	0	0	0	0	0	5
	New Zealand	1	21	0	0	0	1	0	13	0	0	0	0	8
	Sweden	5	0	0	0	0	0	0	5	0	0	0	0	0
Row 2	Treaty Partners (de minimis rule applies)	10	7	0	0	0	0	0	6	0	1	0	0	10
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total		33	45	0	0	1	1	0	38	0	1	0	0	37
Notes:														

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all MAP cases

**Table 3: All post-2015 MAP Cases pending on 31 December 2024**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		32
≥2 and <4 years old		4
≥4 and <6 years old		1
≥6 years old		1

Annex B  
 MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation  
 Cases

<b>Table 1: Attribution / Allocation MAP Cases</b>					
<b>Treaty Partner</b>		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	Germany	26.08	3.01	13.33	24.42
Row 2	India	54.02	3.67	2.14	76.96
	United States	9.63	32.78	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	34.27	0.97	11.62	28.47
	Total	36.11	4.06	10.24	36.95
	<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	n.a.
<u>Notes:</u>		

Annex B  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

<b>Table 2: Other MAP Cases</b>					
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 1	Column 2	Column 3	Column 4
Row 1	Germany	13.48	7.30	5.08	8.40
	United Kingdom	9.85	2.69	4.41	4.04
	New Zealand	2.23	0.83	n.a.	n.a.
Row 2	Sweden	18.16	1.64	3.18	16.29
	Treaty Partners (de minimis rule applies)	13.30	1.07	2.96	10.06
	Total	9.03	1.88	3.85	8.31
Notes:					

Annex B

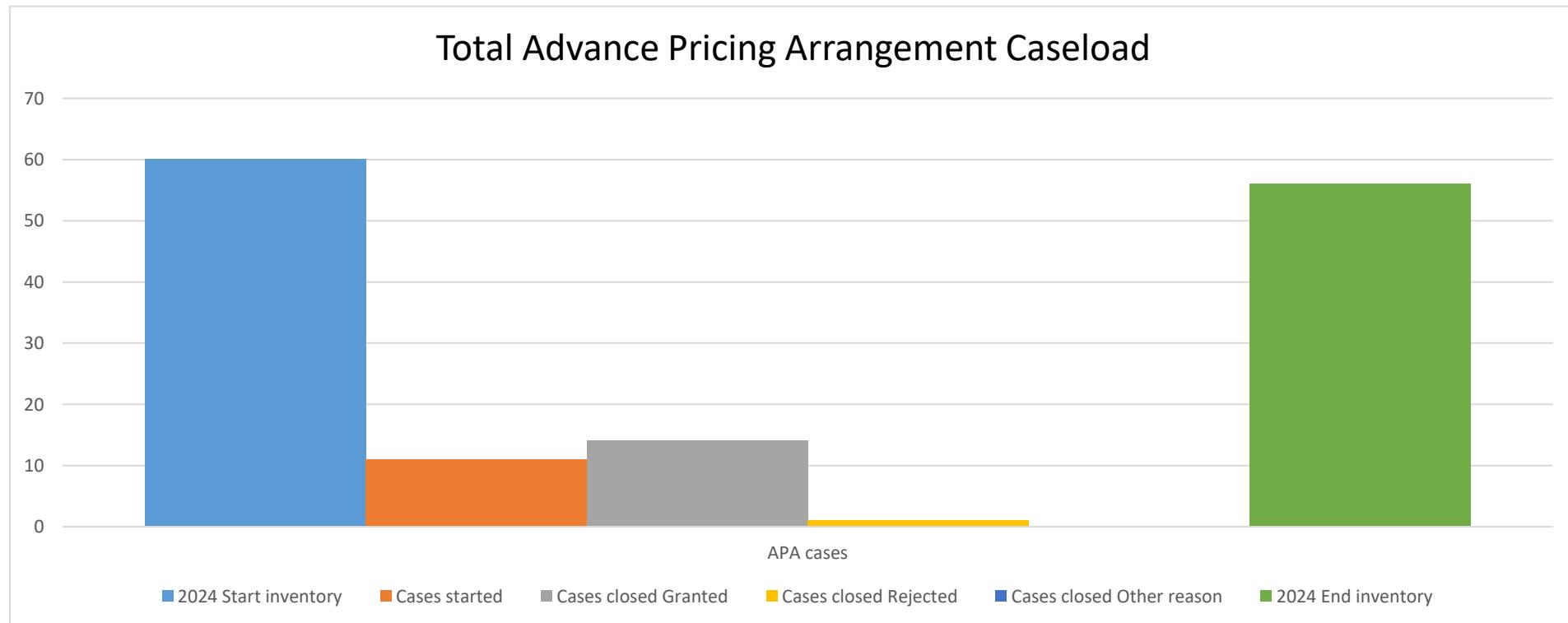
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	0.49
	Cases closed in the Bilateral stage	9.24
<u>Notes:</u>		

Annex B  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all Cases

<b>Table 3: All MAP Cases</b>					
	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>	17.29	2.54	5.85	17.26
	Notes:				

## Australia



	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	60	11	14	1	0	56	33.18

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	60	11	14	1	0	56	33.18

Notes:

Reporting period followed From 2023-07-01 to 2024-06-30

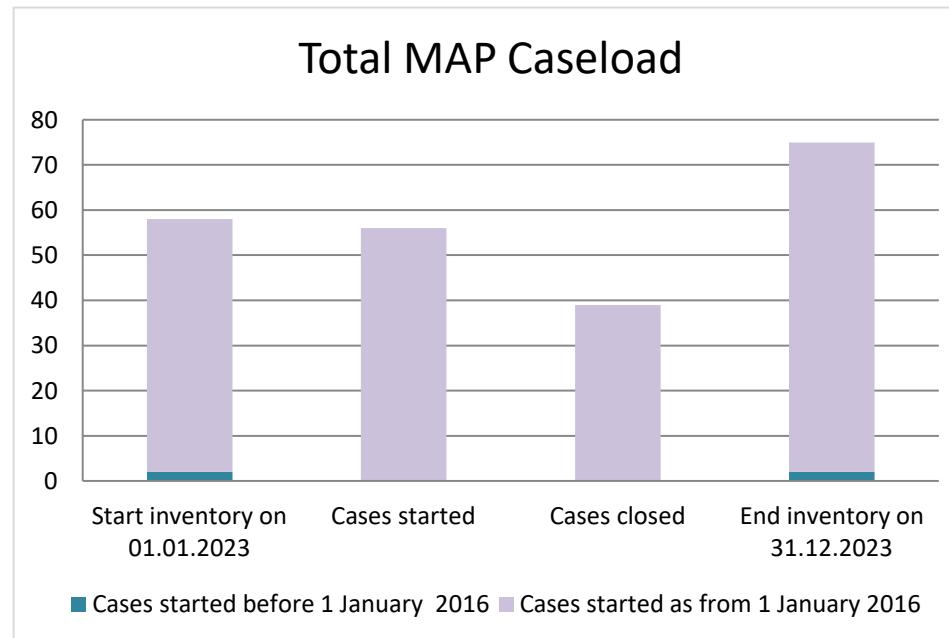
Definition of "Start Date" and "End Date" followed: Start date: The date of receipt of the taxpayer's formal APA application.

Definition of "APAs concluded during the reporting period" followed: An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case, and the final APA agreement has been signed by the taxpayer.

Further information In addition to the APA statistics provided, Australia also offers unilateral APAs to taxpayers, with 25 APA cases in the unilateral inventory at the end of the period. The total number of unilateral APA cases at the start of the period was 26, with 8 APA applications received, 6 granted and 3 either rejected or closed for other reasons during the period.

## Australia

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	1	0	0	1
Other cases	1	0	0	1

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	36	13	9	40
Other cases	20	43	30	33

## Average time needed to close MAP cases

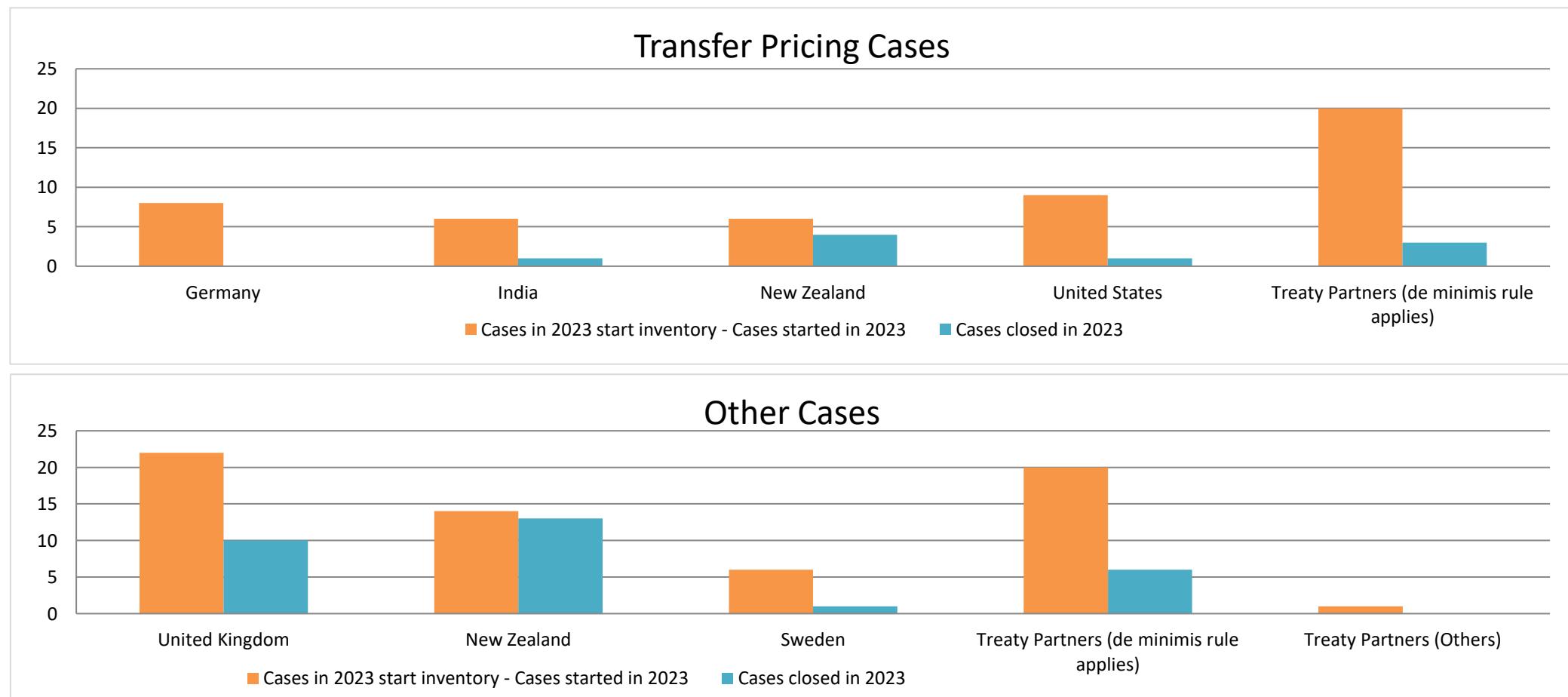
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	30.60	1.22	11.03	23.11
Other cases	7.33	2.17	5.25	7.18

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>

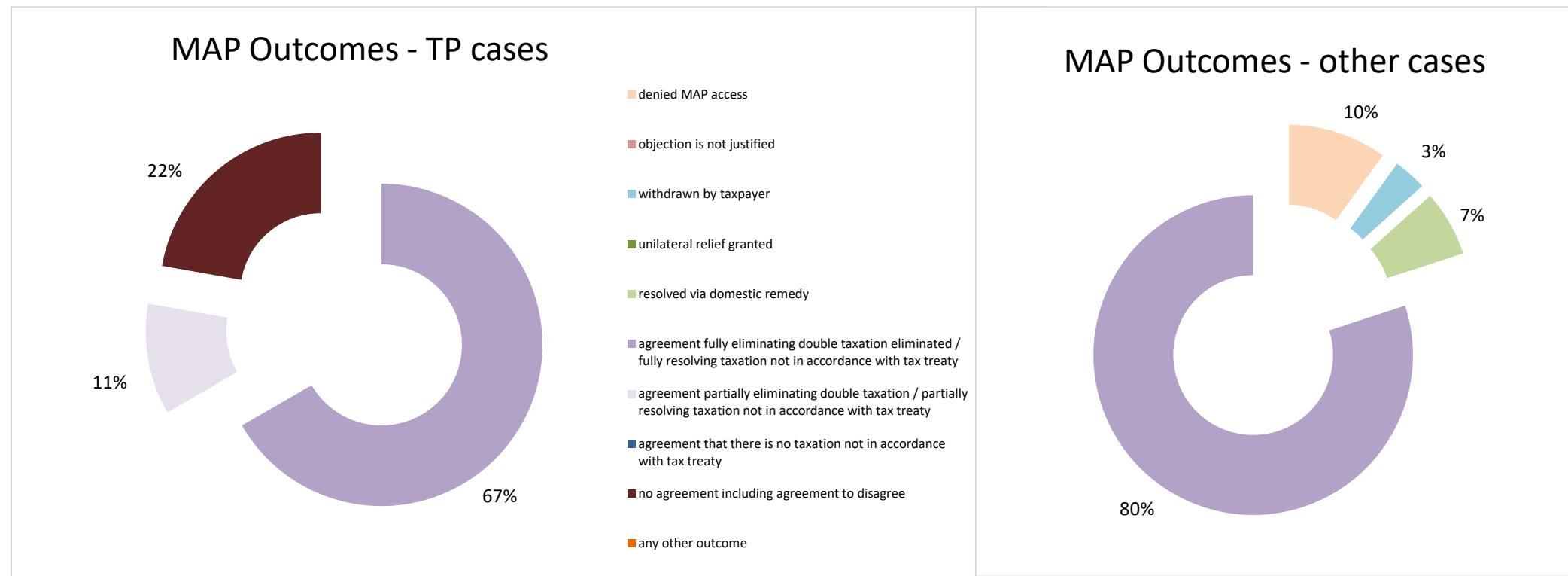
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2023 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.



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>	0	0	0	0	0	6	1	0	2	0	9
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	6	1	0	2	0	9
<b>Other cases (all)</b>	3	0	1	0	2	24	0	0	0	0	30
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	3	0	1	0	2	24	0	0	0	0	30
<b>All cases</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>30</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>39</b>

Annex A

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	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 2023	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	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases The pre 2016 MAP case are defined and counted in accordance with the definition under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases MAP cases relating to transfer pricing issues have been categorised as Attribution/Allocation MAP cases relating to non-transfer pricing issues have been categorised as Other</p>														

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023
			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	Germany	5	3	0	0	0	0	0	0	0	0	0	0	8
	India	5	1	0	0	0	0	0	1	0	0	0	0	5
Row 2	New Zealand	3	3	0	0	0	0	2	0	0	2	0	0	2
	United States	6	3	0	0	0	0	1	0	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	17	3	0	0	0	0	3	0	0	0	0	0	17
	Total	36	13	0	0	0	0	6	1	0	2	0	0	40
Notes:														

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	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 2023
			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	5	17	1	0	0	0	9	0	0	0	0	0	12
	New Zealand	1	13	0	0	0	0	13	0	0	0	0	0	1
Row 2	Sweden	1	5	0	0	0	0	1	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	12	8	2	0	1	0	2	1	0	0	0	0	14
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Total	20	43	3	0	1	0	2	24	0	0	0	0	33
	Notes:													

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

**Table 3: All post-2015 MAP Cases pending on 31 December 2023**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		41
≥2 and <4 years old		20
≥4 and <6 years old		8
≥6 years old		4

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

**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	India	71.77	1.15	2.43	69.34
	New Zealand	22.32	1.03	6.25	22.77
Row 2	United States	43.40	3.16	40.34	3.06
	Treaty Partners (de minimis rule applies)	23.64	0.84	8.91	14.73
	Total	30.60	1.22	11.03	23.11
Notes:					

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	31
<u>Notes:</u>		

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

**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	7.62	2.07	1.77	7.89
	New Zealand	3.81	0.88	n.a.	n.a.
Row 2	Sweden	10.03	1.15	2.43	7.59
	Treaty Partners (de minimis rule applies)	14.03	5.32	12.06	5.82
	Total	7.33	2.17	5.25	7.18
Notes:					

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

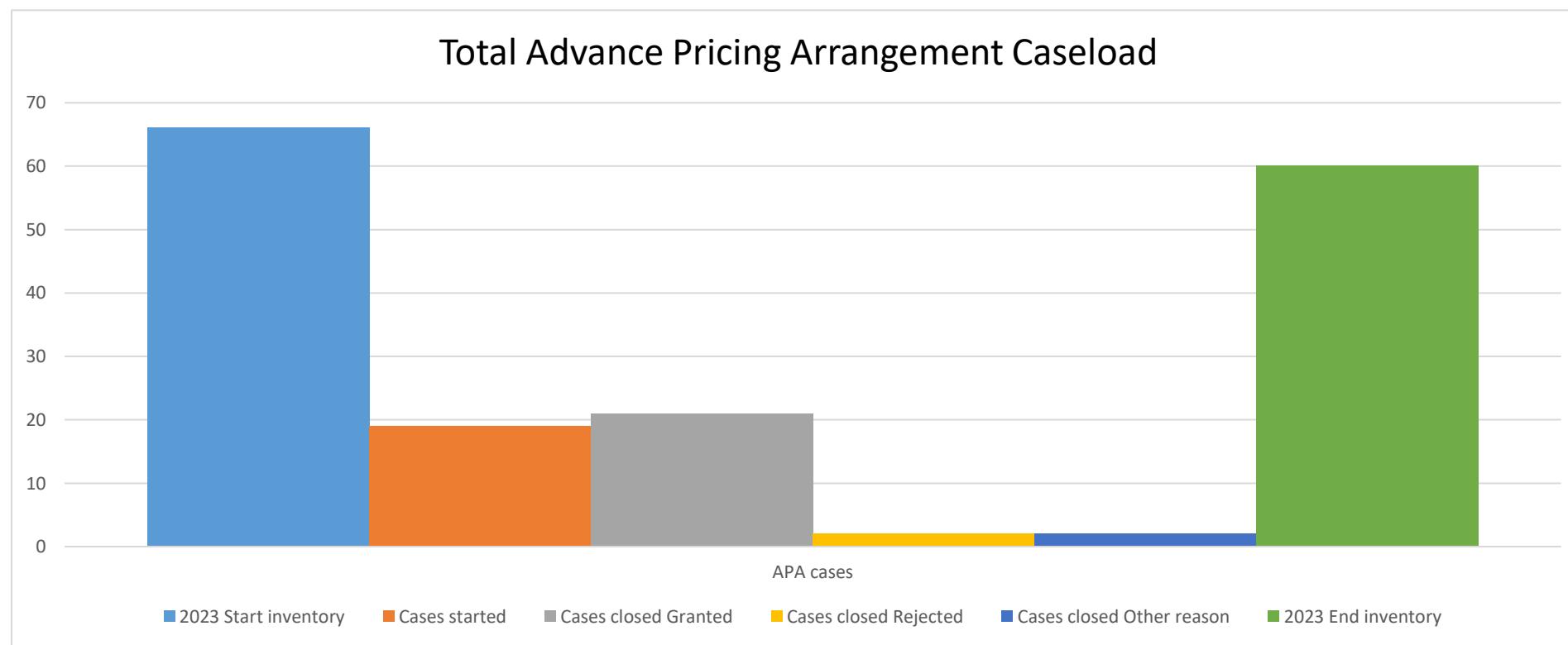
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage		6
<u>Notes:</u>		

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

Table 3: All MAP Cases					
Row 1	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	
<b>Total Average Time</b>	12.70	1.95	7.56		13.55
Notes:					

## Australia



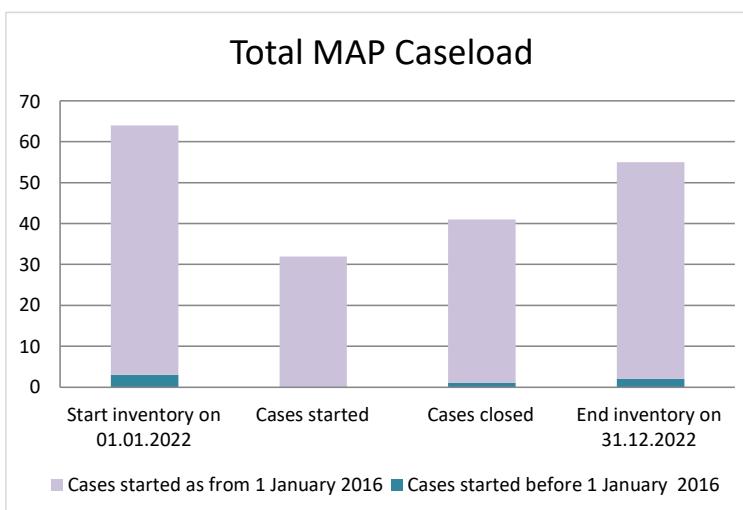
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	66	19	21	2	2	60	28.6

Annex C

APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics								
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	
Row 1			66	19	21	2	2	60
<u>Notes:</u>								
Reporting period followed	From 2022-07-01 to 2023-06-30							
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's prefil ("request for early engagement") application, indicating their interest to enter into an APA. This application includes the taxpayer's details (including their global group structure and the details of the counterparty to the APA), as well as an outline of their proposed APA terms.  End date: The date the taxpayer signs the APA agreement, following mutual agreement between the competent authorities with respect to the APA case.							
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case, and the final APA agreement has been signed by the taxpayer.							
Further information	In addition to the APA statistics provided, Australia also offers unilateral APAs to taxpayers, with 26 APA cases in the unilateral inventory at the end of the period. The total number of unilateral APA cases at the start of the period was 27, with 13 APA applications received, 9 granted and 5 either rejected or closed for other reasons during the period.							

## Australia



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	2	0	1	1
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	31	13	9	35
Other cases	30	19	31	18

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	173.06
Other cases	n.a.

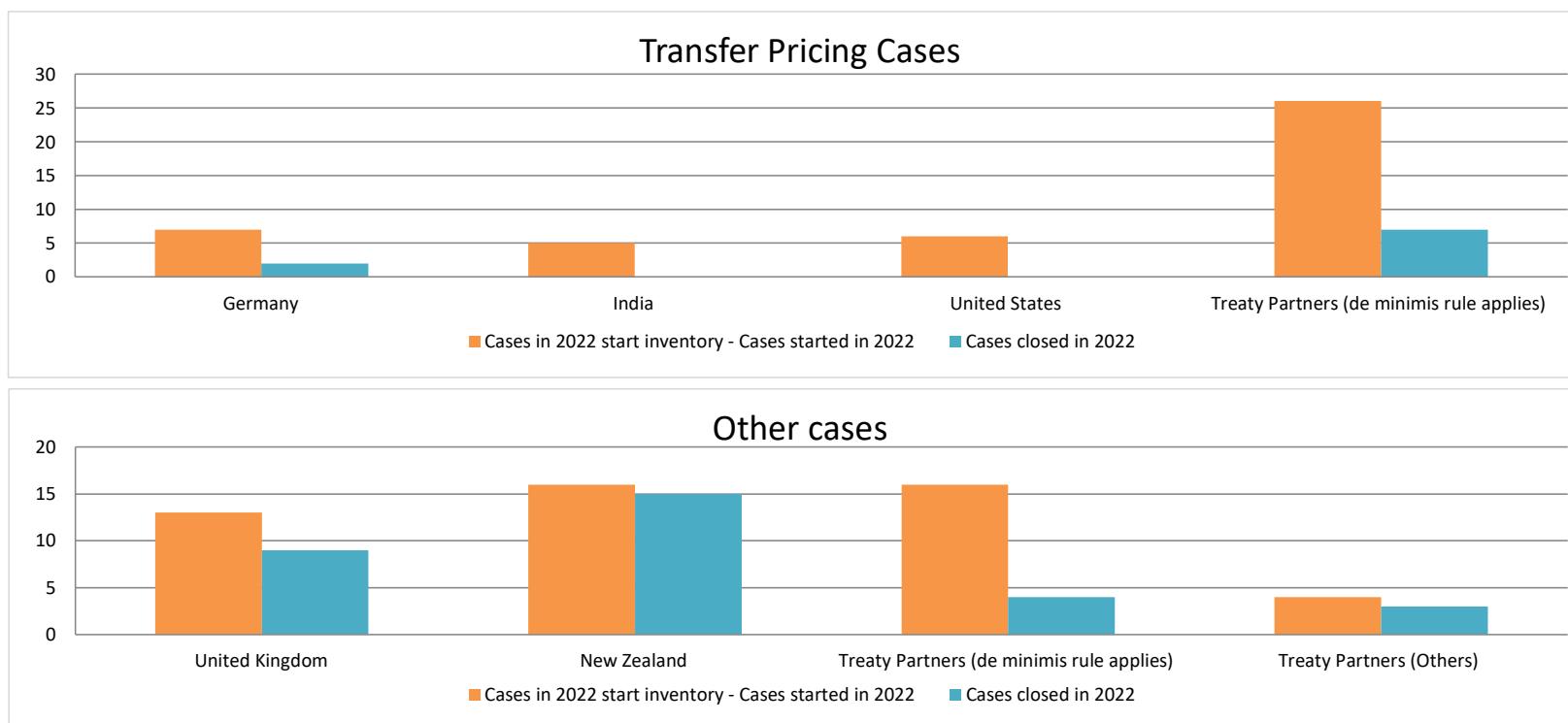
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	19.39	2.97	7.84	15.10
Other cases	14.28	1.09	7.02	3.47

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>

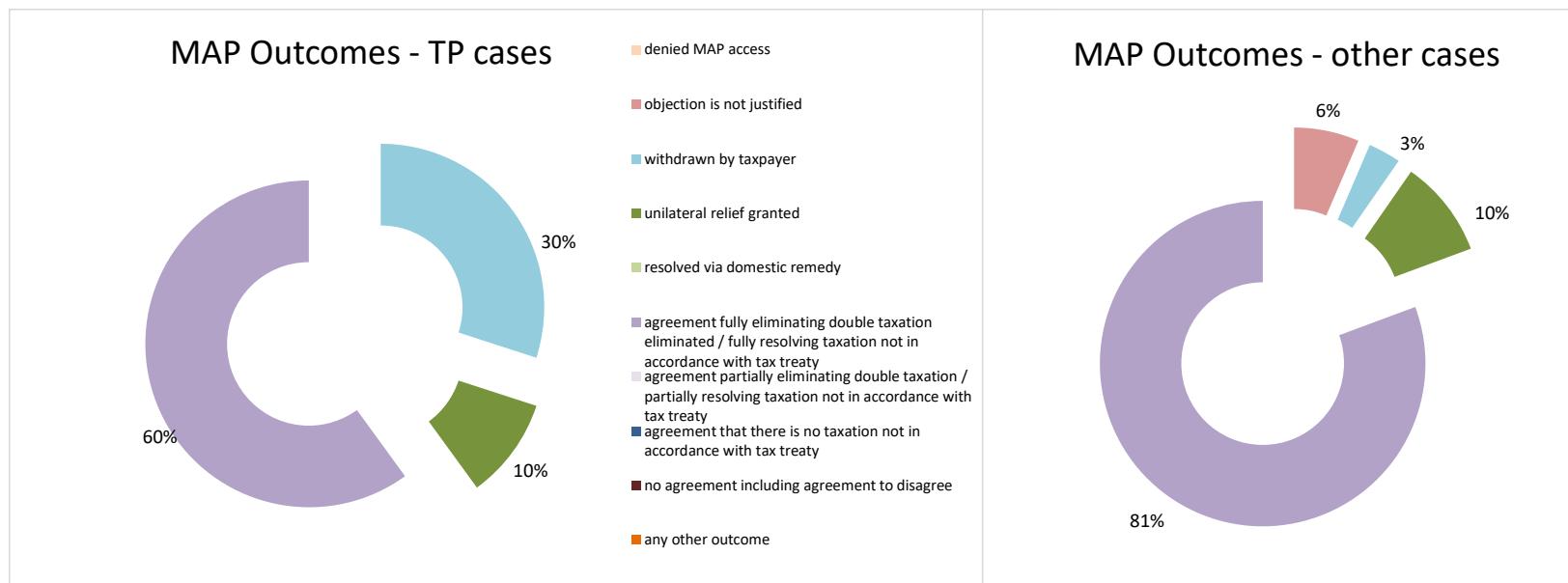
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 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.



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>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	3	1	0	5	0	0	0	0	9
<b>Other cases (all)</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	2	1	3	0	25	0	0	0	0	31
<b>All cases</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	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 2022	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	2	0	0	0	0	1	0	0	0	0	1	173.06
Row 2	Others	1	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	3	0	0	0	0	1	0	0	0	0	2	173.06
<p><u>Notes:</u></p> <p>Category of cases The definition used to categorise Attribution/allocation MAP cases are MAP cases that relate to transfer pricing issues. Other MAP cases relate to MAP cases that no related to transfer pricing issues.</p> <p>Potential mismatches between 2022 start inventory and 2021 end inventory Some cases omitted from the 2021 MAP statistics have been included in the 2022 MAP statistics as a result of matching with treaty partners.</p> <p>Notes on the computation of average time Average time reported as per the MAP Statistics Reporting Framework</p>													

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022
				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	
Row 1	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
	Germany	5	2	0	0	0	0	0	2	0	0	0	0	5
	India	5	0	0	0	0	0	0	0	0	0	0	0	5
	United States	3	3	0	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	18	8	0	0	3	1	0	3	0	0	0	0	19
	Total	31	13	0	0	3	1	0	5	0	0	0	0	35
Notes:														

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	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 2022	
				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	9	4	0	1	0	0	0	8	0	0	0	0	4	
Row 2	New Zealand	7	9	0	0	0	0	0	15	0	0	0	0	1	
Row 3	Treaty Partners (de minimis rule applies)	10	6	0	1	1	0	0	2	0	0	0	0	12	
	Treaty Partners (Others)	4	0	0	0	0	3	0	0	0	0	0	0	1	
	Total	30	19	0	2	1	3	0	25	0	0	0	0	18	
	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	Germany	26.20	4.14	3.75	26.40	
Row 2	Treaty Partners (de minimis rule applies)	17.45	2.63	8.65	12.83	
	Total	19.39	2.97	7.84	15.10	

Notes:

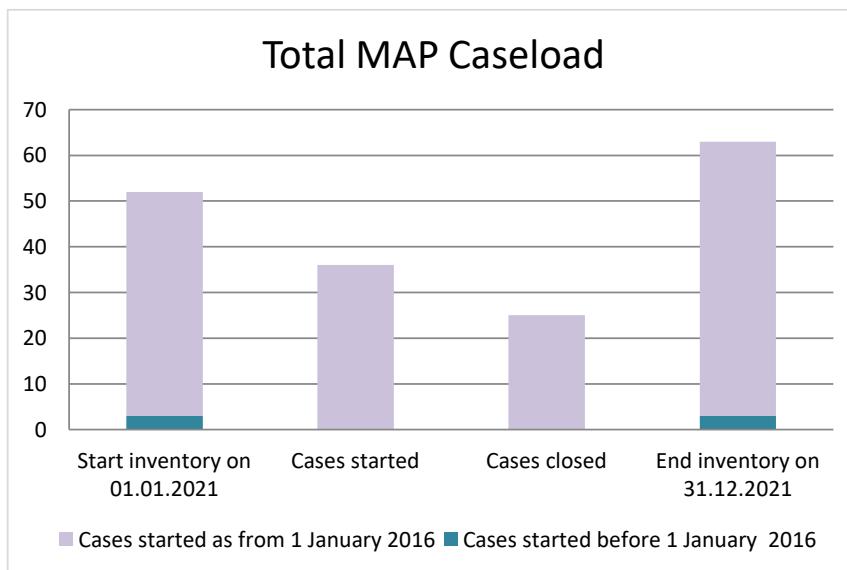
Table 2: Other MAP Cases

	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		8.58	1.15	6.49	2.17
	New Zealand		6.76	0.86	5.41	2.76
Row 2	Treaty Partners (de minimis rule applies)		19.51	1.79	12.89	9.23
Row 3	Treaty Partners (Others)		61.98	1.15	n.a.	n.a.
	Total		14.28	1.09	7.02	3.47
	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"
Row 1	Total Average Time	Column 1	Column 2	Column 3	Column 4
	15.43		1.51	7.21	6.15
<u>Notes:</u>					

## Australia



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	0	0	2
Other cases	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	25	10	3	32
Other cases	24	26	22	28

### Average time needed to close MAP cases

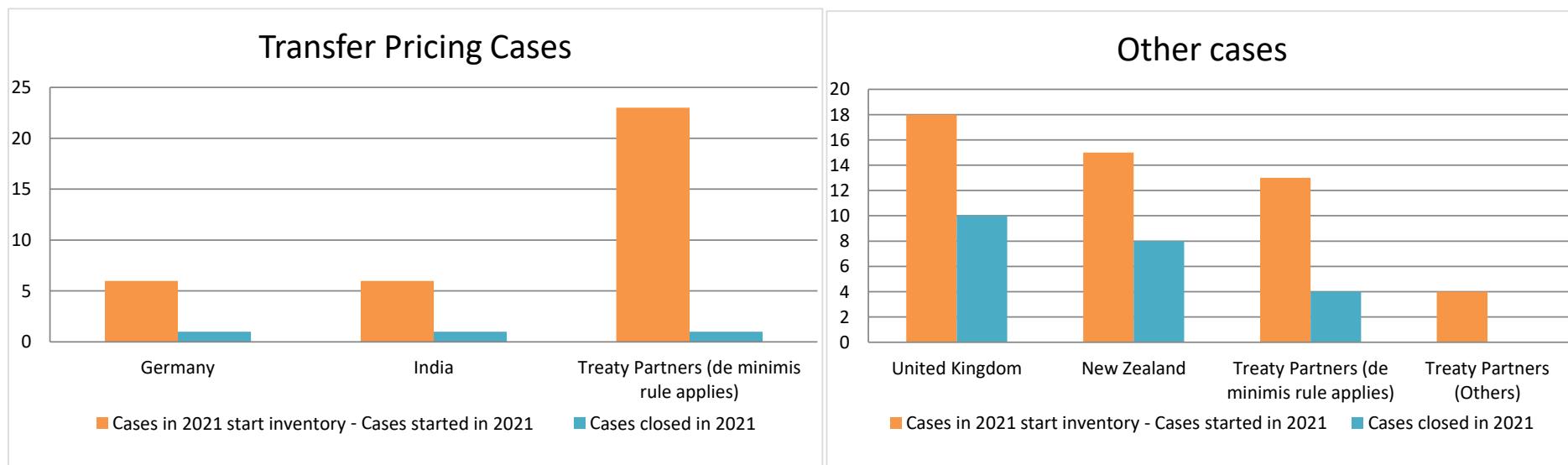
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	36.91	1.15	17.84	29.66
Other cases	7.50	1.01	4.41	3.51

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>

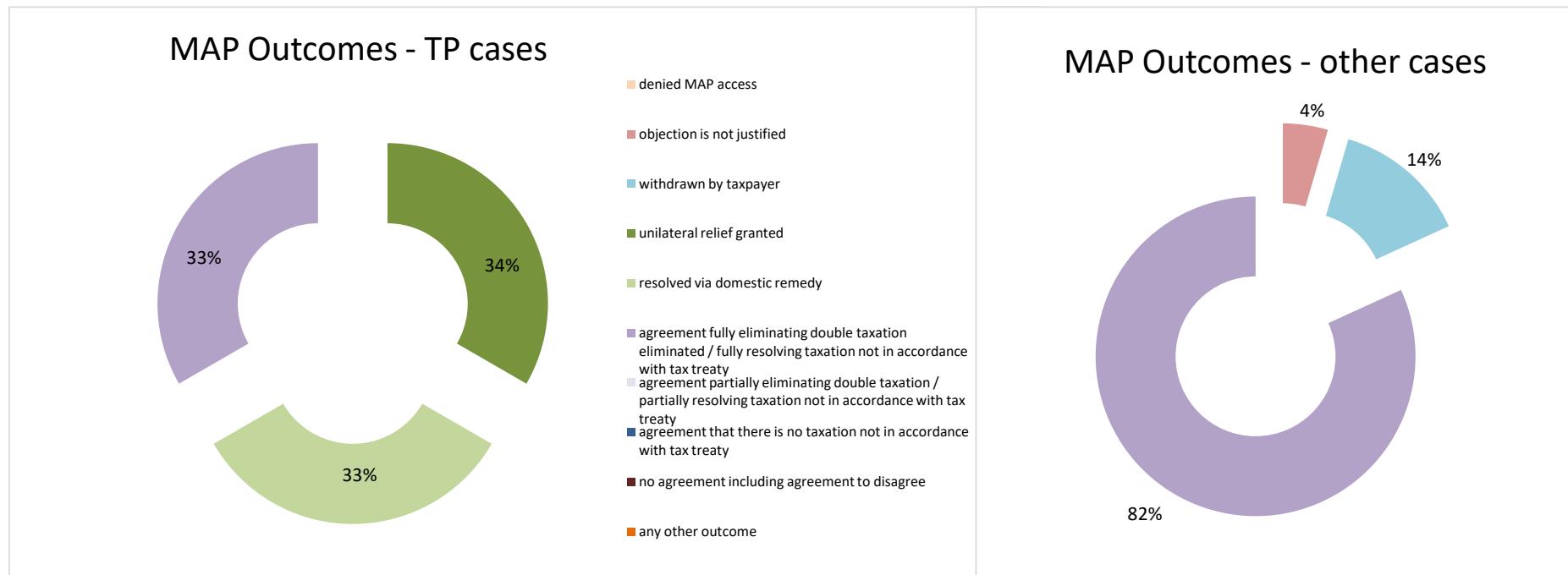
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 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 less than 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 / 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>	0	0	0	1	1	1	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	1	1	0	0	0	0	3
<b>Other cases (all)</b>	0	1	3	0	0	18	0	0	0	0	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	3	0	0	18	0	0	0	0	22
<b>All cases</b>	0	1	3	1	1	19	0	0	0	0	25

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	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 2021	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	2	0	0	0	0	0	0	0	0	0	2	n.a.	
Row 2	Others	1	0	0	0	0	0	0	0	0	0	1	n.a.	
Row 3	Total	3	0	0	0	0	0	0	0	0	0	3	n.a.	
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases	Reporting as calendar year for all MAP cases.												
	Category of cases	Attribution/allocation cases are transfer pricing case started prior to 1 January 2016 and other cases are non transfer pricing cases started prior to 1 January 2016 as per the existing reporting framework.												
	Notes on the computation of average time	Average time reported as per the existing reporting framework												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021
			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	Germany	5	1	0	0	0	0	1	0	0	0	0	5	
	India	6	0	0	0	0	1	0	0	0	0	0	5	
Row 2	Treaty Partners (de minimis rule applies)	14	9	0	0	0	0	0	0	0	0	0	22	
	Total	25	10	0	0	0	1	1	0	0	0	0	32	
	Notes:													

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021	
				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	7	11	0	0	2	0	0	8	0	0	0	0	0	8
	New Zealand	5	10	0	0	0	0	0	8	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	8	5	0	1	1	0	0	2	0	0	0	0	0	9
	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	0	4
		Total	24	26	0	1	3	0	0	18	0	0	0	0	28
<u>Notes:</u>															

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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	55.20	1.15	17.26	37.94
Row 1	India	39.78	1.15	18.41	21.37
Row 2	Treaty Partners (de minimis rule applies)	15.75	1.15	n.a.	n.a.
Row 2	Total	36.91	1.15	17.84	29.66
<u>Notes:</u>					

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases

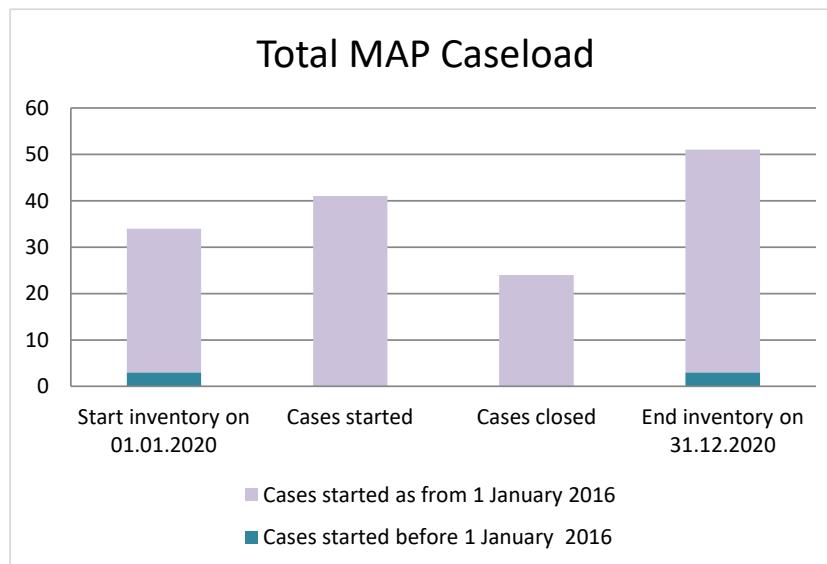
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	United Kingdom	6.11	1.07	4.19	2.84	
	New Zealand	6.40	0.88	2.56	3.99	
Row 2	Treaty Partners (de minimis rule applies)	13.15	1.11	7.94	4.06	
	Total	7.50	1.01	4.41	3.51	
Notes:						

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

**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>	11.03	1.03	6.09	6.78
<u>Notes:</u>					

## Australia



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	14	13	2	25
Other cases	17	28	22	23

## Average time needed to close MAP cases

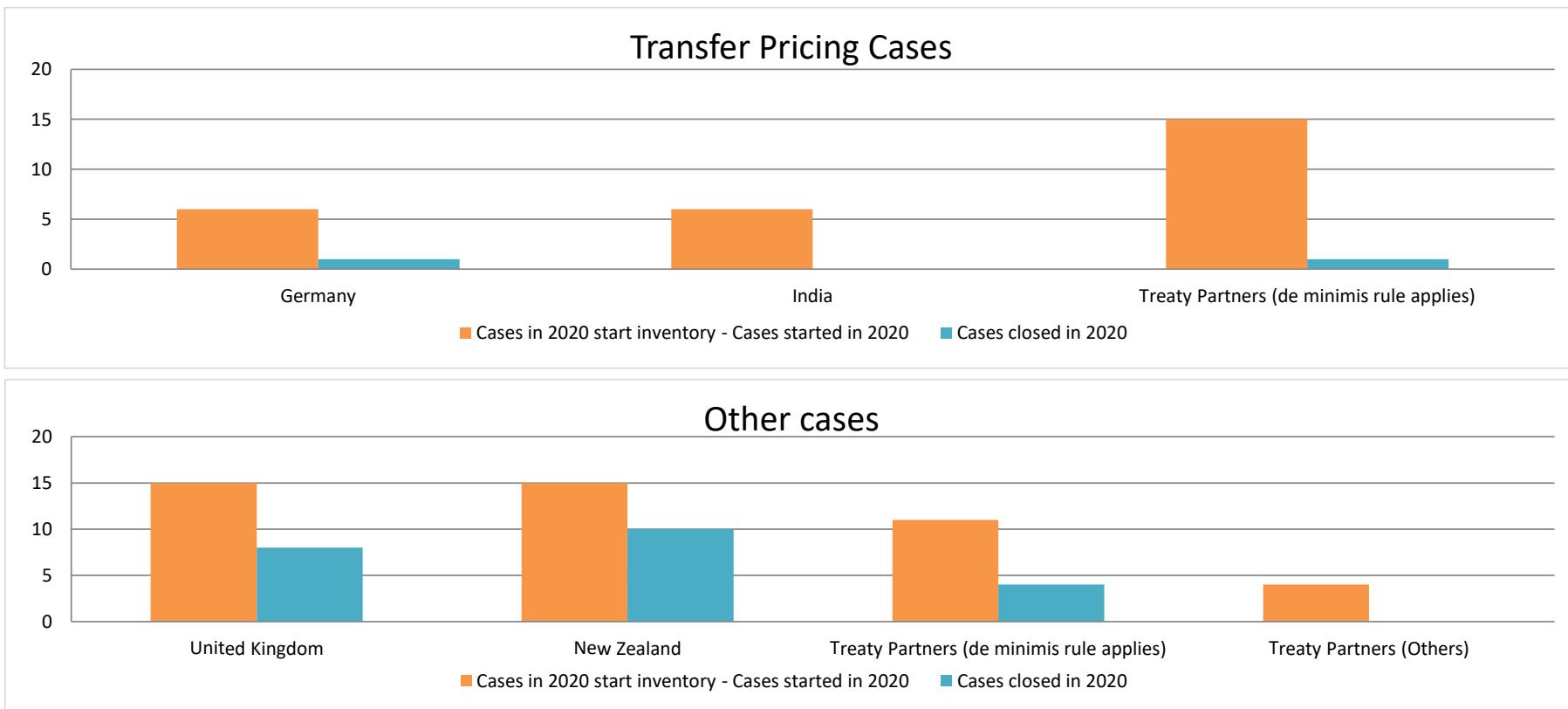
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.23	1.15	23.31	7.04
Other cases	6.12	0.96	3.25	6.13

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.



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>	0	0	0	1	0	1	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
<b>Other cases (all)</b>	0	2	2	1	0	17	0	0	0	0	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	2	2	1	0	17	0	0	0	0	22
<b>All cases</b>	0	2	2	2	0	18	0	0	0	0	24

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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
	Notes:													
	Definition of a MAP case and counting of MAP cases	Australia has used the definition that is consistent with that under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes".												
	Category of cases	Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.												
	Potential mismatches between 2020 start inventory and 2019 end inventory	One case was incorrectly misclassified last year												

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	Germany	3	3	0	0	0	0	1	0	0	0	0	5	
	India	5	1	0	0	0	0	0	0	0	0	0	6	
Row 2	Treaty Partners (de minimis rule applies)	6	9	0	0	0	1	0	0	0	0	0	14	
	Total	14	13	0	0	0	1	0	1	0	0	0	25	
	Notes:													

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	4	11	0	1	0	0	0	7	0	0	0	0	7	
	New Zealand	4	11	0	0	0	1	0	9	0	0	0	0	5	
Row 2	Treaty Partners (de minimis rule applies)	5	6	0	1	2	0	0	1	0	0	0	0	7	
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4	
	Total	17	28	0	2	2	1	0	17	0	0	0	0	23	
	Notes:														

Table 1: Attribution / Allocation MAP Cases					
Row 1 Row 2	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
	Germany	30.35	1.15	23.31	7.04
	Treaty Partners (de minimis rule applies)	12.10	1.15	n.a.	n.a.
	Total	21.23	1.15	23.31	7.04
<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

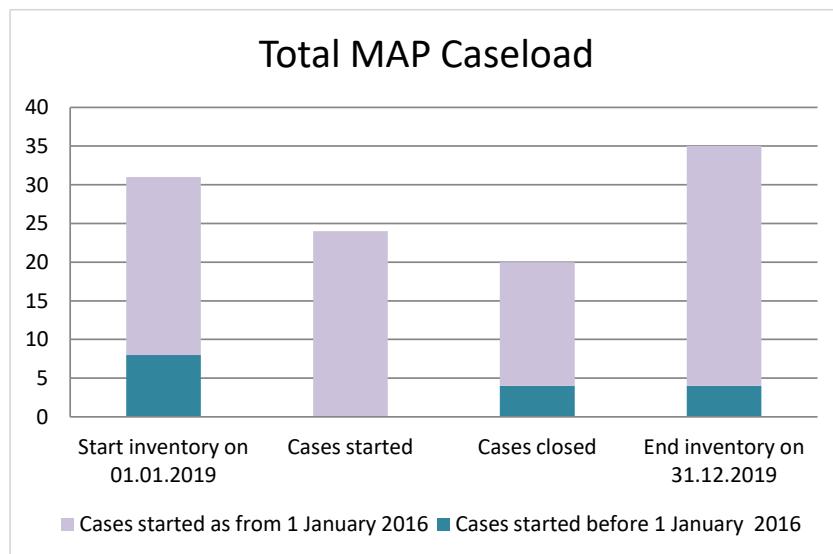
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	United Kingdom	7.83	0.85	3.44	5.56	
	New Zealand	3.80	0.52	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	8.51	2.29	1.91	10.13	
	Total	6.12	0.96	3.25	6.13	
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-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>	7.38	0.98	5.48	6.23
<u>Notes:</u>					

## Australia



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	7	0	4	3
Other cases	1	0	0	1

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	12	9	5	16
Other cases	11	15	11	15

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	57.26
Other cases	n.a.

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

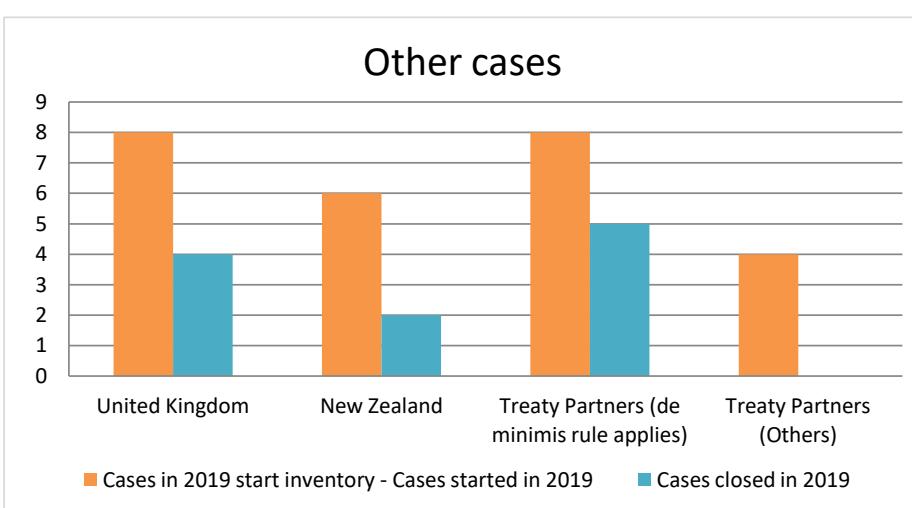
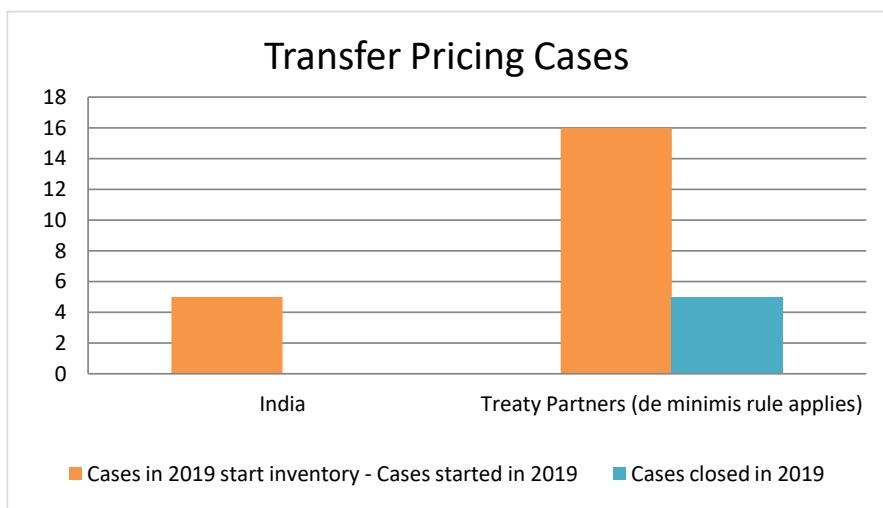
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.92	1.10	6.04	16.19
Other cases	11.31	2.15	7.31	12.59

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>

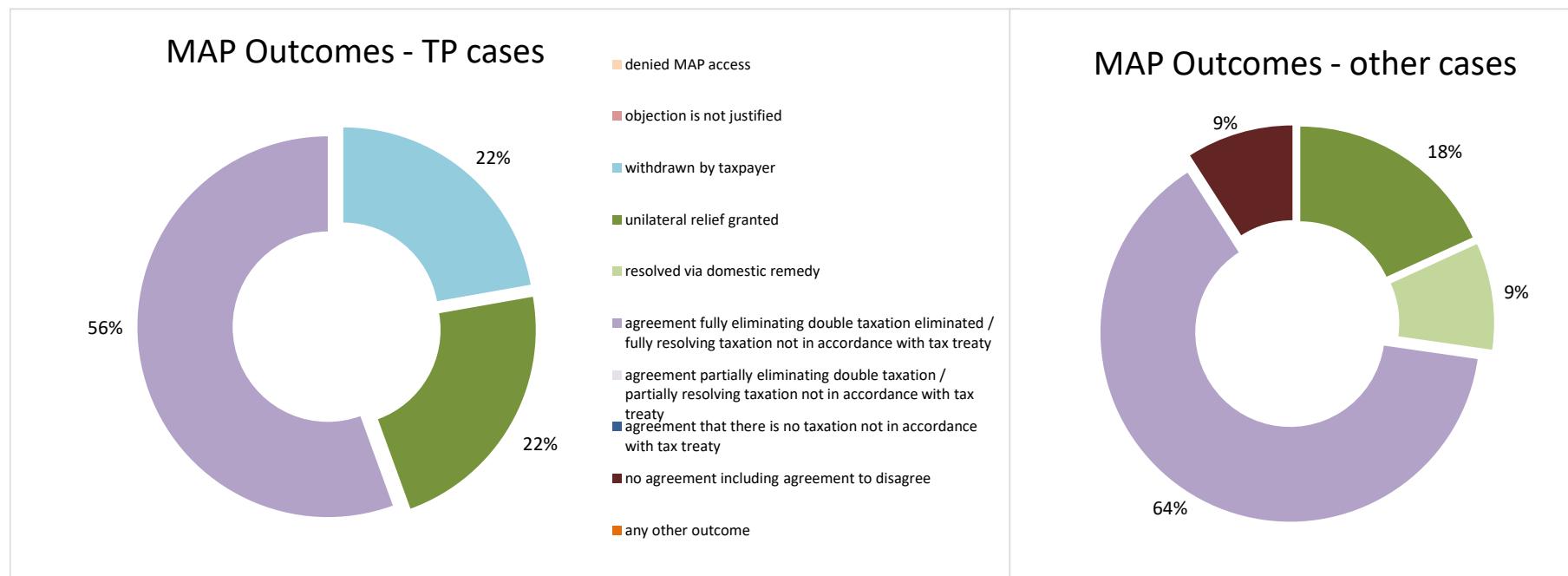
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 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.



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>2</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
Cases started before 1 January 2016	0	0	2	0	0	2	0	0	0	0	4
Cases started as from 1 January 2016	0	0	0	2	0	3	0	0	0	0	5
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>11</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	2	1	7	0	0	1	0	11
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>20</b>

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	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 2019	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	7	0	0	2	0	0	2	0	0	0	3	57.26
Row 2	Others	1	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	8	0	0	2	0	0	2	0	0	0	4	57.26
	Notes:	1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments. 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the case was allocated to a competent authority; and (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	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 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	India	4	1	0	0	0	0	0	0	0	0	0	5	
Row 2	Treaty Partners (de minimis rule applies)	8	8	0	0	0	2	0	3	0	0	0	11	
	Total	12	9	0	0	0	2	0	3	0	0	0	16	
Notes:														

Table 2: Other MAP Cases

Treaty Partner			no. of post-2015 cases in MAP inventory on 1 January 2019	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 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	United Kingdom		3	5	0	0	0	1	0	3	0	0	0	0	4
	New Zealand		1	5	0	0	0	1	0	1	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)		3	5	0	0	0	0	1	3	0	0	1	0	3
	Treaty Partners (Others)		4	0	0	0	0	0	0	0	0	0	0	0	4
	Total		11	15	0	0	0	2	1	7	0	0	1	0	15
<p>Notes:</p>															

Table 1: Attribution / Allocation MAP Cases					
Row 1	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	Treaty Partners (de minimis rule applies)	18.92	1.10	6.04	16.19
	Total	18.92	1.10	6.04	16.19
	Notes:				

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

Table 2: Other MAP Cases

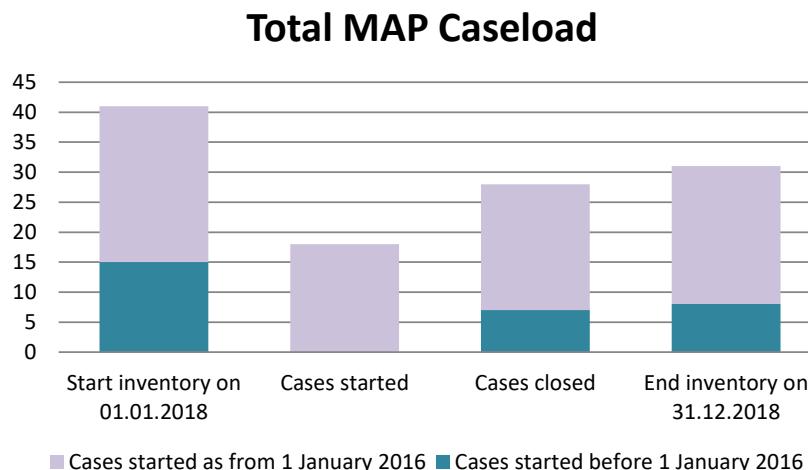
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	United Kingdom	9.04	1.46	n.a.	n.a.	
	New Zealand	4.35	0.44	5.72	1.84	
Row 2	Treaty Partners (de minimis rule applies)	15.92	3.39	7.84	16.18	
	Total	11.31	2.15	7.31	12.59	
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-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>	13.69	1.82	6.76	14.13
<u>Notes:</u>					

## Australia



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	10	0	3	7
Other cases	5	0	4	1

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	6	10	12
Other cases	10	12	11	11

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	45.37
Other cases	31.01

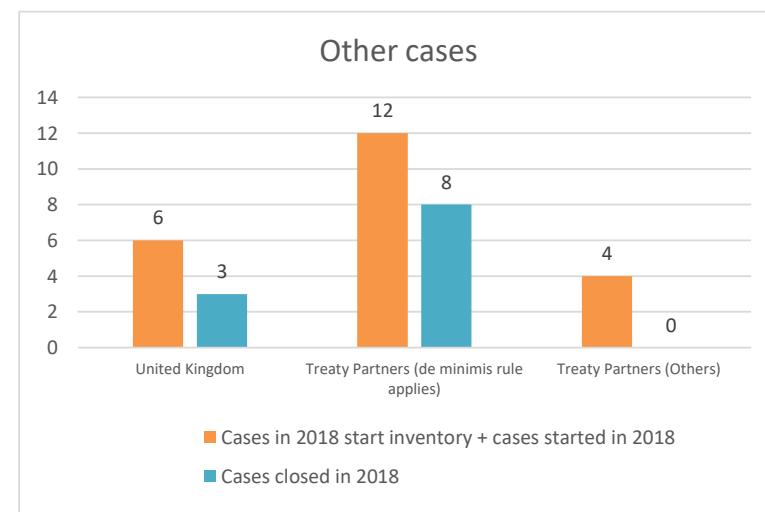
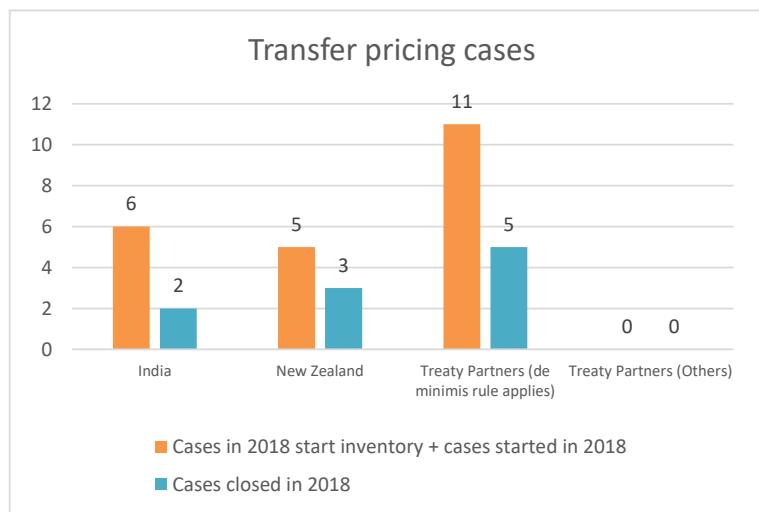
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the case was allocated to a competent authority; and  
 (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.29	1.11	10.99	14.93
Other cases	8.18	1.09	6.03	4.66

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)

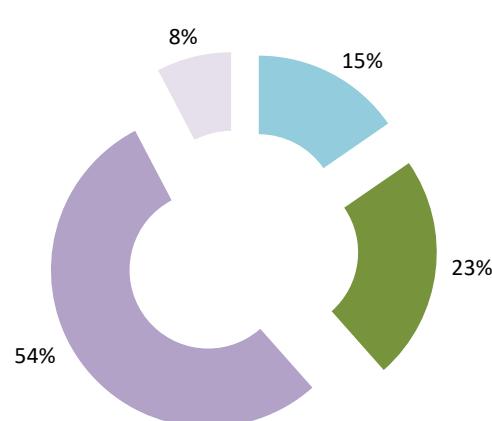
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



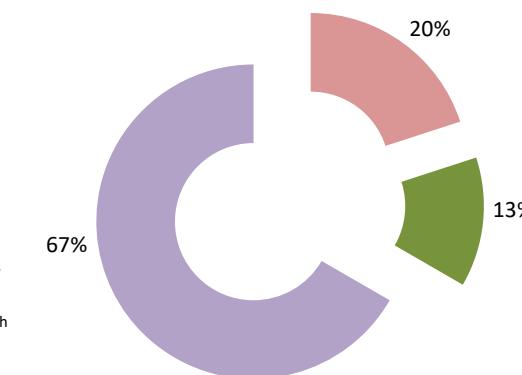
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



- 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

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>2</b>	<b>3</b>	<b>0</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
Cases started before 1 January 2016	0	0	0	1	0	1	1	0	0	0	3
Cases started as from 1 January 2016	0	0	2	2	0	6	0	0	0	0	10
<b>Other cases (all)</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
Cases started before 1 January 2016	0	1	0	1	0	2	0	0	0	0	4
Cases started as from 1 January 2016	0	2	0	1	0	8	0	0	0	0	11
<b>All cases</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>

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.

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	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 2018	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	10	0	0	0	1	0	1	1	0	0	0	7	45.37
Row 2	Others	5	0	1	0	1	0	2	0	0	0	0	1	31.01
Row 3	Total	15	0	1	0	2	0	3	1	0	0	0	8	37.16

Notes:

- 1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.
- 2) The number of pre-2016 cases is lower at the start of this period than at the end of the last period due to: Two 'other cases' were reclassified as protective after the 2017 statistics had been submitted. One 'Attribution / allocation' case was reclassified as protective after the 2017 statistics had been submitted. One 'Attribution / allocation' case was incorrectly included in the pre-2016 statistics.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
  - (i) start date: the date when the case was allocated to a competent authority; and
  - (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

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.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018	
			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	India	5	1	0	0	0	0	2	0	0	0	0	4	
	New Zealand	3	2	0	0	0	0	1	0	0	0	0	2	
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	8	3	0	0	2	0	0	0	0	0	0	6	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	16	6	0	0	2	2	0	6	0	0	0	12	
	Notes	The number of cases in the inventory on 1 January 2018 is greater for one of the treaty partners falling under the <i>de minimis</i> rule, as one case was reallocated from pre-2016 to post-2015 after statistics were submitted last year.												

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.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	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 2018
			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	United Kingdom	0	6	0	2	0	0	1	0	0	0	0	3	
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	8	4	0	0	0	1	0	7	0	0	0	4	
Row 3	Treaty Partners (Others)	2	2	0	0	0	0	0	0	0	0	0	4	
	Total	10	12	0	2	0	1	0	8	0	0	0	11	
	Notes:													

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.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

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 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
Row 1	India	31.33	1.15	3.22	28.11	
	New Zealand	4.94	1.03	21.34	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	19.07	1.15	13.60	9.22	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	17.29	1.11	10.99	14.93	
	Notes:					

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.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

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	1.98	1.11	2.47	0.1	
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	10.51	1.08	6.53	5.31	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	8.18	1.09	6.03	4.66	
	Notes:					

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.

**Annex B**

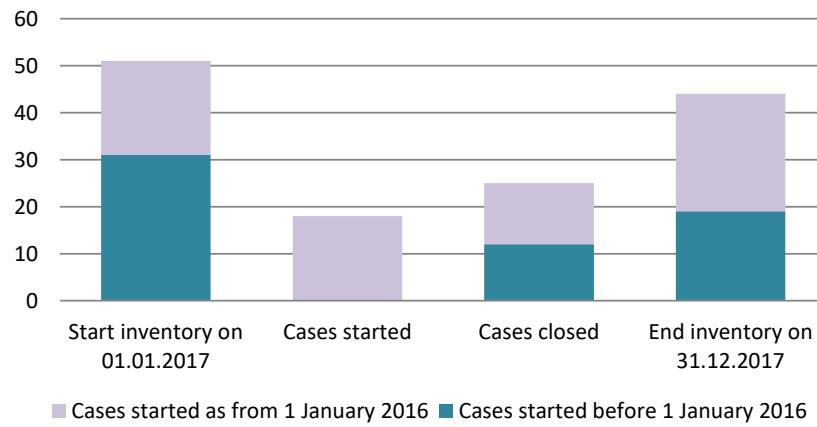
**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

**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>	12.52	1.10	7.94	8.61
Notes:					

## Australia

### Total MAP Caseload



■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	21	0	9	12
Other cases	10	0	3	7

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	12	8	5	15
Other cases	8	10	8	10

### Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	22.21
Other cases	14.56

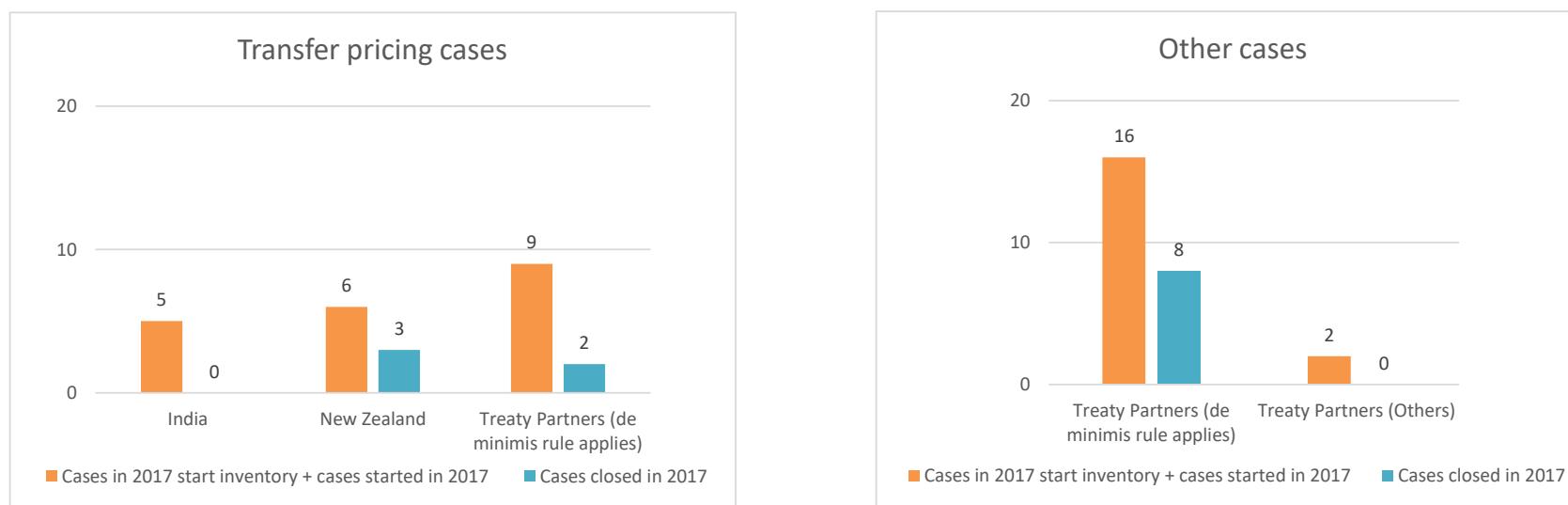
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the case was allocated to a competent authority; and  
 (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.33	0.96	n.a.	n.a.
Other cases	2.86	1.14	1.60	2.74

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)

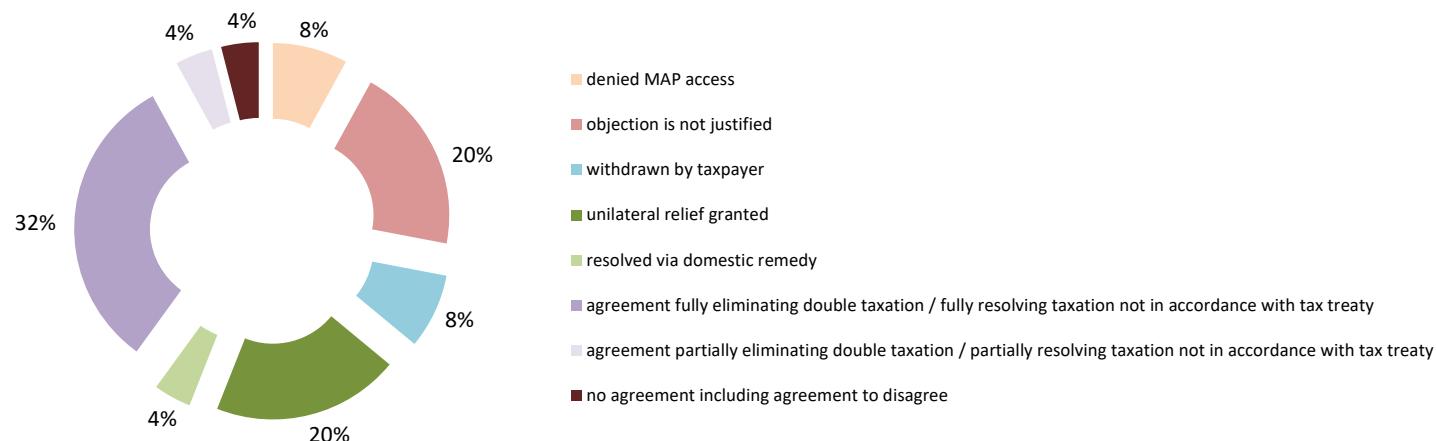
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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



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>	0	1	1	4	0	7	1	0	0	0	14
Cases started before 1 January 2016	0	1	0	3	0	4	1	0	0	0	9
Cases started as from 1 January 2016	0	0	1	1	0	3	0	0	0	0	5
<b>Other cases (all)</b>	2	4	1	1	1	1	0	0	1	0	11
Cases started before 1 January 2016	0	0	0	1	0	1	0	0	1	0	3
Cases started as from 1 January 2016	2	4	1	0	1	0	0	0	0	0	8
<b>All cases</b>	2	5	2	5	1	8	1	0	1	0	25

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	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 2017	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	21	0	1	0	3	0	4	1	0	0	0	22.21	
Row 2	Others	10	0		0	1	0	1	0	0	1	0	14.56	
Row 3	Total	31	0	1	0	4	0	5	1	0	1	0	19	20.30
<p><u>Notes:</u></p> <p>1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <ul style="list-style-type: none"> <li>(i) start date: the date when the case was allocated to a competent authority; and</li> <li>(ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.</li> </ul> <p>3) The number of pre-2016 cases is higher at the start of this period than at the end of the last period due to: delayed creation of pre-2016 cases (delayed notification) and pre-1 July 2014 cases being by mistake excluded from 2016 MAP statistics.</p>														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	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 2017
			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	India	2	3	0	0	0	0	0	0	0	0	0	0	5
	New Zealand	3	3	0	0	0	0	3	0	0	0	0	0	3
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>		7	2	0	0	1	0	0	0	0	0	0	7
Row 3	<b>Treaty Partners (Others)</b>		0	0	0	0	0	0	0	0	0	0	0	0
	Total	12	8	0	0	1	1	0	3	0	0	0	0	15
	<u>Notes</u> The number of post-2015 cases is higher at the start of this period than at the end of the last period due to the fact that there is one case that started in 2016 was notified by the other competent authority in 2018 and the case is included only in this table.													

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	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 2017
			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 2 Treaty Partners ( <i>de minimis</i> rule applies)	7	9	2	4	1	0	1	0	0	0	0	0	0	8
Row 3 Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	0	2
<b>Total</b>	<b>8</b>	<b>10</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
<u>Notes:</u>														

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

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	New Zealand	10.77	0.84		
Row 2	Treaty Partners (de minimis rule applies)	2.17	1.15		
Row 3	Treaty Partners (Others)				
	Total Average Time	7.33	0.96	n.a.	n.a.
	Notes:				

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

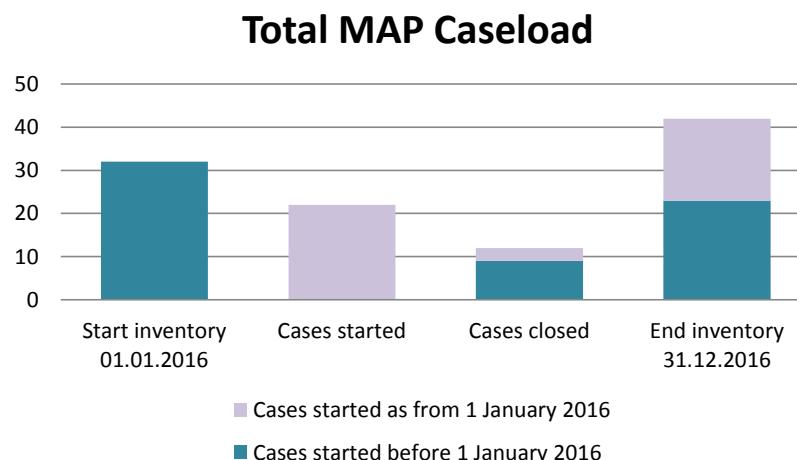
Table 2: Other MAP Cases

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 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
Row 2 <b>Treaty Partners (<i>de minimis</i> rule applies)</b>	2.86	1.14	1.60	2.74	
Row 3 <b>Treaty Partners (Others)</b>					
<b>Total Average Time</b>	2.86	1.14	1.60	2.74	
Notes:					

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

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>	4.58	1.07	1.60	2.74
	<u>Notes:</u>				

## Australia



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	23	0	7	16
Other cases	9	0	2	7

Note: MAP cases for 2015 were collated from 1 July 2014 to 31 December 2015.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	12	1	11
Other cases	0	10	2	8

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	28.00
Other cases	9.00

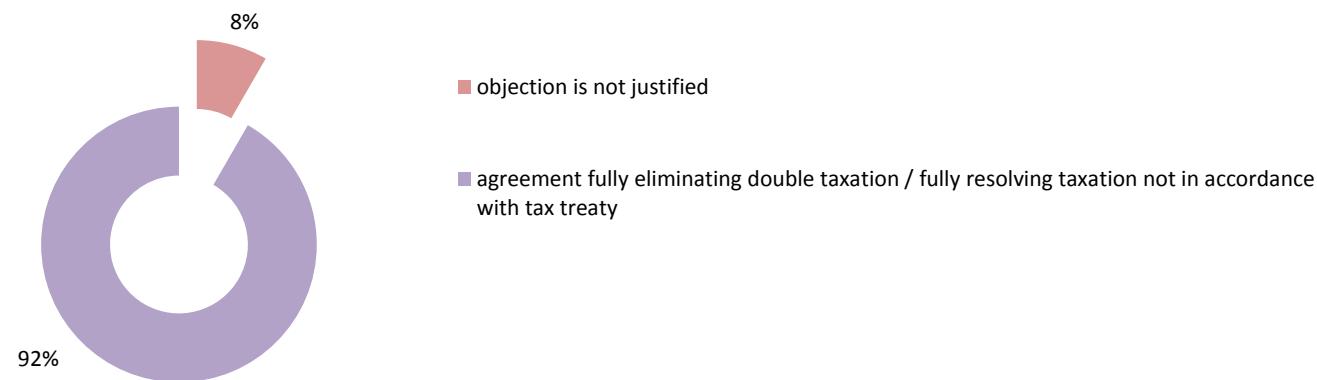
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (i) start date: the date when the case was allocated to a competent authority; and
- (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.50	1.15	5.95	1.55
Other cases	5.75	1.17	5.22	0.54

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
Cases started before 1 January 2016	0	0	0	0	0	7	0	0	0	0	7
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

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

# MAP Statistics prior to 2016

## Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

## Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>9</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>9</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	2	0			0	0	2	0	0	0	0	0
2010	0	0			0	0	0	0	0	0	0	0
2011	0	0			0	0	0	0	0	0	0	0
2012	1	2			1	1	0	1	0	0	32	34
2013	2	1			1	0	1	1	0	0	22.4	0
2014	8	2			4	2	4	0	0	0	6.9	9.5
2015			12	2	0	1	12	1	0	0	0	9
<b>Total</b>	<b>13</b>	<b>5</b>	<b>12</b>	<b>2</b>	<b>6</b>	<b>4</b>	<b>19</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>20.43</b>	<b>17.5</b>

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.

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2014**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2008 or prior</b>	2	0			0	0	2	0				
<b>2009</b>	0	0			0	0	0	0				
<b>2010</b>	1	0			1	0	0	0			43	
<b>2011</b>	4	0			4	0	0	0			41	
<b>2012</b>	3	5			2	3	1	2			26	30
<b>2013</b>	7	1			5	0	2	1			3	
<b>2014</b>			8	2	0	0	8	2				
<b>Total</b>	<b>17</b>	<b>6</b>	<b>8</b>	<b>2</b>	<b>12</b>	<b>3</b>	<b>13</b>	<b>5</b>			<b>22.83</b>	<b>30</b>

## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2013**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2007 or prior</b>	0	0			0	0	0	0	0	0		
<b>2008</b>	2	0			0	0	2	0	0	0		
<b>2009</b>	0	1			0	0	0	0	0	0		
<b>2010</b>	3	0			2	0	1	0	0	0	38	
<b>2011</b>	5	0			1	0	4	0	0	0	27	
<b>2012</b>	5	6			2	1	3	5	0	0	19	--
<b>2013</b>			7	1	0	0	7	1	0	0		
<b>Total</b>	<b>15</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>17</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>28</b>	--

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.

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2012**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2006 or prior</b>	0	0			0	0	0	0	0	0	0	0
<b>2007</b>	0	0			0	0	0	0	0	0	0	0
<b>2008</b>	3	0			1	0	2	0	0	0	46	0
<b>2009</b>	0	1			0	1	0	0	0	0	0	35
<b>2010</b>	5	0			3	0	3	0	0	0	22	0
<b>2011</b>	8	0			1	0	5	0	0	0	11	0
<b>2012</b>			4	6	0	0	5	6	0	0	0	0
<b>Total</b>	<b>16</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>15</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>35</b>

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	0	0			0	0	0	0				
2006	0	1			0	1	0	0				71
2007	2	0			0	0	2	0				0
2008	3	4			0	4	3	0				18
2009	2	3			1	2	1	1			17	18
2010	15	2			8	2	7	0			8	2
2011			6	4	1	2	5	2			9	3
Total	22	10	6	4	10	11	18	3	0	0	9	17.18

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2011**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)			
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD		
2004 or prior	2	0			2	0	0	0	0	0	61			
2005	0	0			0	0	0	0	0	0				
2006	0	0			0	0	0	0	0	0				
2007	2	0			0	0	2	0	0	0	146			
2008	4	6			1	3	3	3	0	0	26	40		
2009	4	2			4	2	1	3	0	0	12	25		
2010			17	4	1	3	14	1	2	0	36	15		
<b>Total</b>	<b>8</b>	<b>8</b>			<b>17</b>	<b>4</b>	<b>8</b>	<b>8</b>	<b>20</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>14.05</b>	<b>10</b>

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	2	0			0	0	2	0	0	0	0	0
2004	1	1			1	1	0	0	0	0	61	53
2005	0	1			0	0	0	1	0	0	0	0
2006	0	1			0	1	0	0	0	0	0	8
2007	6	2			5	2	0	0	1	0	146	20
2008	5	3			2	1	3	2	0	0	26	1
2009			9	10	2	1	6	9	1	0	12	1
<b>Total</b>	<b>14</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>11</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>20.4</b>	<b>13.8</b>

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Australia/Australie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	0	0			0	0	0	0	0	0	0	0
2003	2	0			0	0	2	0	0	0	0	0
2004	2	1			1	0	1	1	0	0	57	0
2005	1	1			1	0	0	1	0	0	32	0
2006	3	2			3	1	0	1	0	0	87	13
2007	9	2			3	0	6	2	0	0	42	0
2008			5	3	0	1	5	3	0	0	0	7
<b>Total</b>	<b>17</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>8</b>	<b>2</b>	<b>14</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>27.2</b>	<b>10</b>

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2007**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003	3	---	1	2		39
2004	6	---	2	4		33
2005	2	---		2		
2006	5	---	1	4		12
2007	---	10	1	9		12
<b>Total</b>	16	10	5	21		26

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2006**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	1	---	1			69
2001		---				
2002	1	---	1			56
2003	7	---	4	3		35
2004	12	---	6	6	2	27
2005	3	---	1	2		12
2006	--	8	3	5		7
<b>Total</b>	24	8	16	16	2*	25

\* One case partial relief from double taxation, one case no relief from double taxation.