

Mutual Agreement Procedure Statistics per jurisdiction

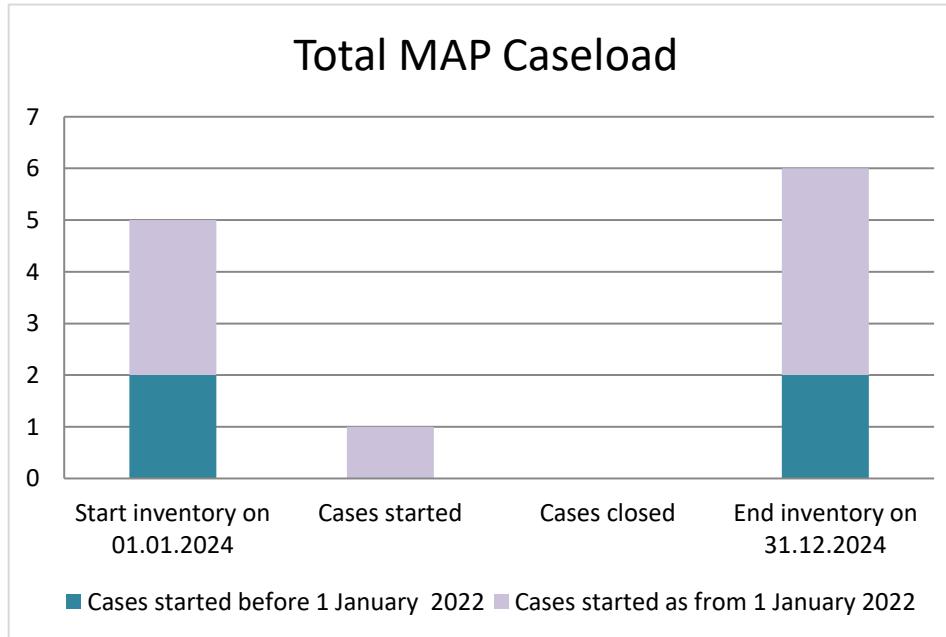
# Azerbaijan

2022-2024 (post-MAP Statistics Reporting Framework)



## Azerbaijan

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 2022	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	0	0	2

Cases started as from 1 January 2022	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	0	0	0	0
Other cases	3	1	0	4

### Average time needed to close MAP cases

Cases started before 1 January 2022	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2022	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

## Overview of MAP partners (only for cases started as from 1 January 2022)

*Note: the MAP cases started before 1 January 2022 and closed in 2024 are not shown in these graphs*

### Transfer Pricing Cases

n.a.

### Other Cases



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

MAP Outcomes - TP cases	MAP Outcomes - other cases
n.a.	n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation	agreement partially eliminating double taxation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	0	0	0	0	0	0
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Annex A

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

category of cases	no. of pre-2022 cases in MAP inventory on 1 January 2024	number of pre-2022 cases closed during the reporting period by outcome:										no. of pre-2022 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2022 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	n.a.
<u>Notes:</u>													
Definition of a MAP case and counting of MAP cases		The two MAP cases in question were not included in our MAP statistics last year because, at the time, they were not initially admitted as MAP cases. These cases were being handled under the framework of the Production Sharing Agreement (PSA) and were not classified within our formal MAP inventory. However, following further discussions and mutual agreement with the competent authority of Italy, it was decided that these cases fall within the scope of the MAP process. As a result, both cases were formally added to our MAP inventory during the current reporting period, which has led to the observed discrepancy compared to the previous year's data.											
Category of cases													
Potential mismatches between 2024 start inventory and 2023 end inventory		The two MAP cases in question were not included in our MAP statistics last year because, at the time, they were not initially admitted as MAP cases. These cases were being handled under the framework of the Production Sharing Agreement (PSA) and were not classified within our formal MAP inventory. However, following further discussions and mutual agreement with the competent authority of Italy, it was decided that these cases fall within the scope of the MAP process. As a result, both cases were formally added to our MAP inventory during the current reporting period, which has led to the observed discrepancy compared to the previous year's data.											
Notes on the computation of average time													
Other Notes on Annex A													

<b>Table 1: Attribution / Allocation MAP Cases</b>															
Treaty Partner	no. of post-2021 cases in MAP inventory on 1 January 2024	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome:												no. of post-2021 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	Total	0	0	0	0	0	0	0	0	0	0	0	0		
Notes:															

Table 2: Other MAP Cases

Treaty Partner	no. of post-2021 cases in MAP inventory on 1 January 2024	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome											no. of post-2021 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	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	0	0	0	0	0	4
	Total	3	1	0	0	0	0	0	0	0	0	0	0	4
	Notes:													

Annex B

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

<b>Table 3: All post-2021 MAP Cases pending on 31 December 2024</b>	
<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	3
≥2 and <4 years old	3
≥4 and <6 years old	0
≥6 years old	0

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2021 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

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		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2021 cases from 'Start' to 'End'
	Column 1	Column 2
	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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2021 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

Annex B

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

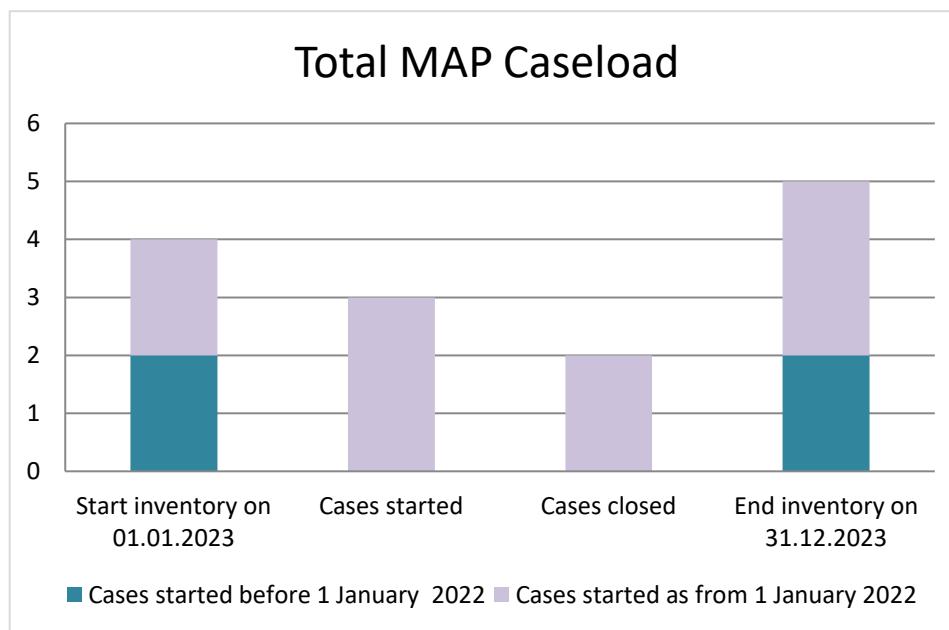
Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2021 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	8.38
<u>Notes:</u>		

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>					
Row 1	<b>Total Average Time</b>	average time taken (in months) for post-2021 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
		n.a.	n.a.	n.a.	n.a.
Notes:					

## Azerbaijan

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 2022	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	0	0	2

Cases started as from 1 January 2022	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	3	2	3

### Average time needed to close MAP cases

Cases started before 1 January 2022	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2022	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	4.19	0.38	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2022 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

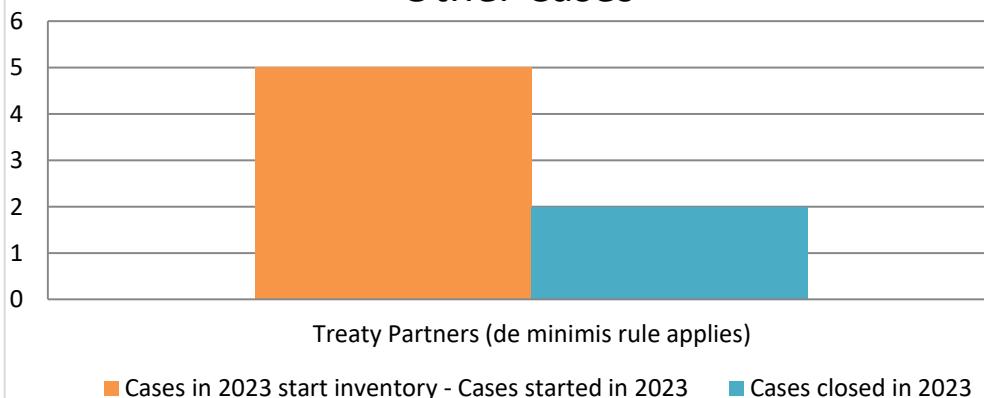
## Overview of MAP partners (only for cases started as from 1 January 2022)

*Note: the MAP cases started before 1 January 2022 and closed in 2023 are not shown in these graphs*

### Transfer Pricing Cases

n.a.

### Other Cases



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

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	1	0	0	0	0	1	0	0	0	0	2
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	1	0	0	0	0	1	0	0	0	0	2
<b>All cases</b>	1	0	0	0	0	1	0	0	0	0	2

Annex A

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

category of cases	no. of pre-2022 cases in MAP inventory on 1 January 2023	number of pre-2022 cases closed during the reporting period by outcome:												no. of pre-2022 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2022 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome				
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0		n.a.
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2		n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	2		n.a.
	Notes:														

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-2021 cases in MAP inventory on 1 January 2023	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome:										no. of post-2021 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	Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	0	0	0	0	0	0	
Notes:														
The reported case in 2022 MAP statistics was reported incorrectly, this has been amended in the 2023 statistics.														

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-2021 cases in MAP inventory on 1 January 2023	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome										no. of post-2021 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	Treaty Partners (de minimis rule applies)	2	3	1	0	0	0	1	0	0	0	0	3	
	Total	2	3	1	0	0	0	1	0	0	0	0	3	
	Notes:													

Annex B

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

**Table 3: All post-2021 MAP Cases pending on 31 December 2023**

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		5
≥2 and <4 years old		0
≥4 and <6 years old		0
≥6 years old		0

Annex B

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

<b>Table 1: Attribution / Allocation MAP Cases</b>					
<b>Treaty Partner</b>	average time taken (in months) for post-2021 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a	n.a	n.a	n.a
	Notes:				

Annex B

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		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2021 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 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-2021 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
	Treaty Partners (de minimis rule applies)	4.19	0.38	n.a.	n.a.
	Total	4.19	0.38	n.a.	n.a.

Notes:

Annex B

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

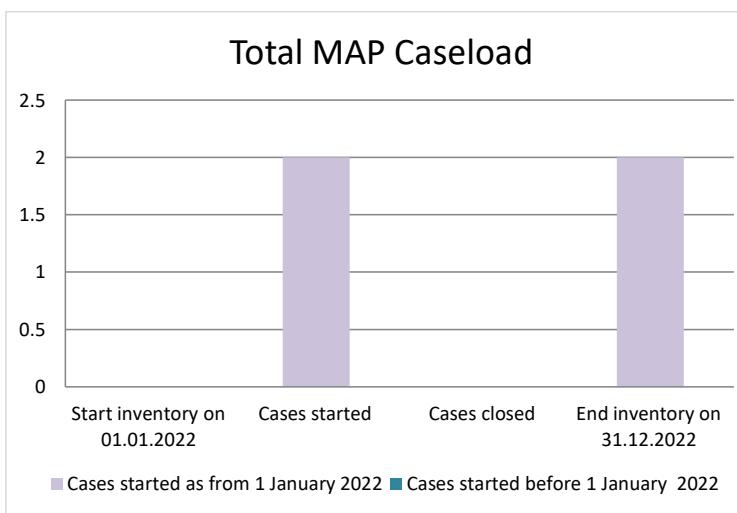
Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2021 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	8
<u>Notes:</u>		

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					
	average time taken (in months) for post-2021 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>	4.19	0.38	n.a.	n.a.
	Notes:				

## Azerbaijan



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

Cases started as from 1 January 2022	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	1	0	1
Other cases	0	1	0	1

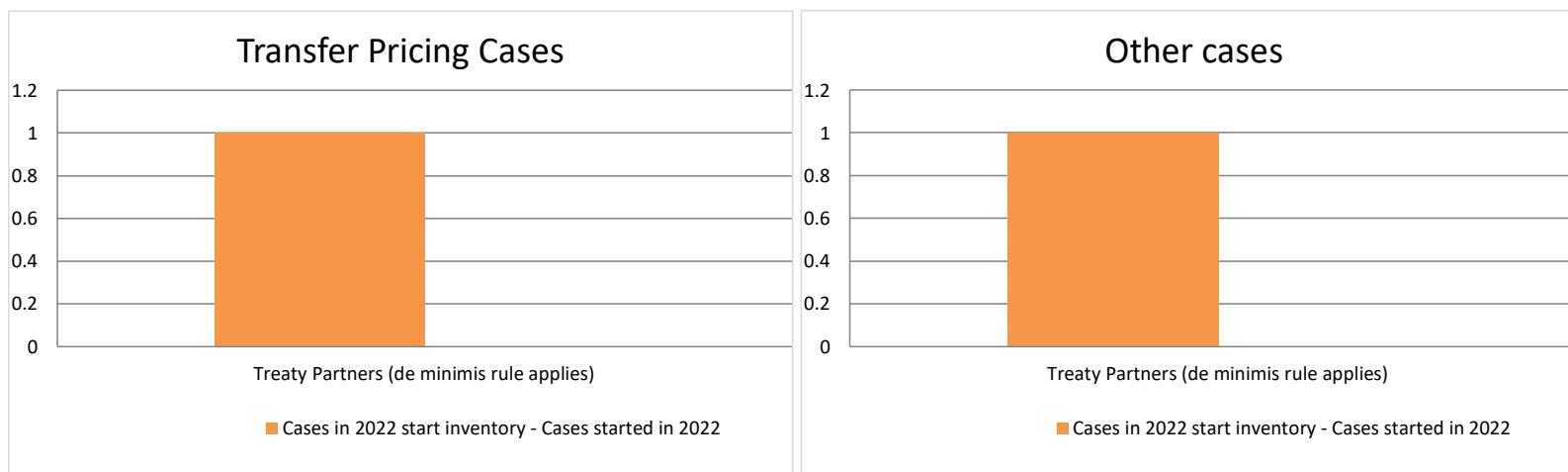
### Average time needed to close MAP cases

Cases started before 1 January 2022	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2022	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

## Overview of MAP partners (only for cases started as from 1 January 2022)

*Note: the MAP cases started before 1 January 2022 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.

MAP Outcomes - TP cases	MAP Outcomes - other cases
n.a.	n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2022	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

category of cases	no. of pre-2022 cases in MAP inventory on 1 January 2022	number of pre-2022 cases closed during the reporting period by outcome:										no. of pre-2022 cases remaining in MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2022 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:													

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		no. of post-2021 cases in MAP inventory on 1 January 2022	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome:												no. of post-2021 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	1	
	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	0		
Total		0	1	0	0	0	0	0	0	0	0	0	0	0	1	
Notes:																

Table 2: Other MAP Cases														
	Treaty Partner	no. of post-2021 cases in MAP inventory on 1 January 2022	no. of post-2021 cases started during the reporting period	number of post-2021 cases closed during the reporting period by outcome										no. of post-2021 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	
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
	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	0	1	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

**Table 1: Attribution / Allocation MAP Cases**

Treaty Partner		average time taken (in months) for post-2021 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	
	Total	n.a.	n.a.	n.a.	n.a.	
<u>Notes:</u>						

Table 2: Other MAP Cases

Treaty Partner	average time taken (in months) for post-2021 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
Notes:					

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022 for all Cases

Table 3: All MAP Cases					
Row 1	average time taken (in months) for post-2021 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 4
	Column 1	Column 2	Column 3	Column 4	Column 4
Total Average Time	n.a.	n.a.	n.a.	n.a.	n.a.
Notes:					