

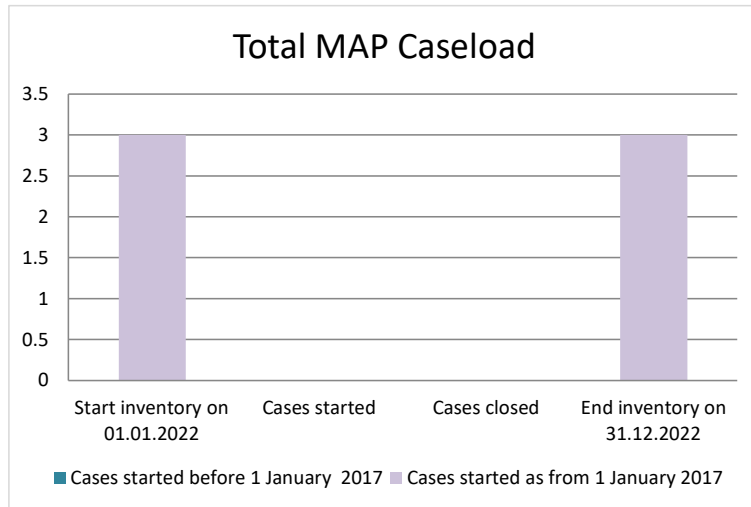
Mutual Agreement Procedure Statistics per jurisdiction

Barbados

2019-2022 (post-MAP Statistics Reporting Framework)



Barbados



Cases started before 1 January 2017	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 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	0	1
Other cases	2	0	0	2

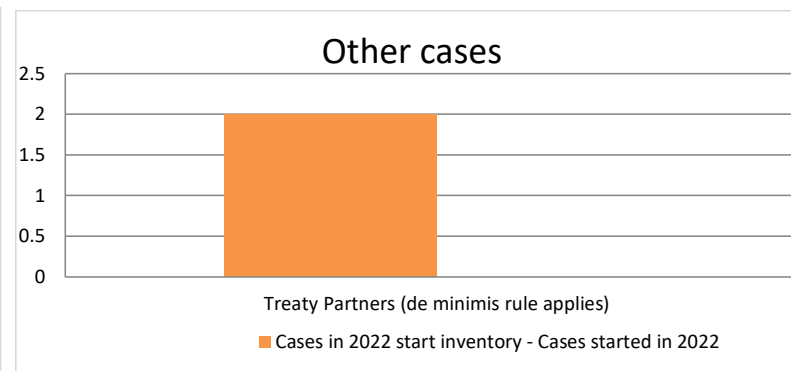
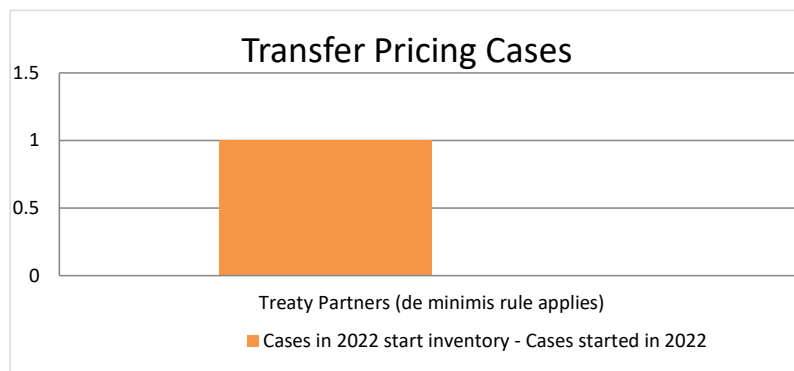
Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	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 2017)

Note: the MAP cases started before 1 January 2017 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.

<p>MAP Outcomes - TP cases</p> <p>n.a.</p>	<p>MAP Outcomes - other cases</p> <p>n.a.</p>
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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A
MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2022	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2017 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3 Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2022	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:									no. of post-2016 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
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)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	1	0	0	0	0	0	0	0	0	0	0	0	1
Notes:													

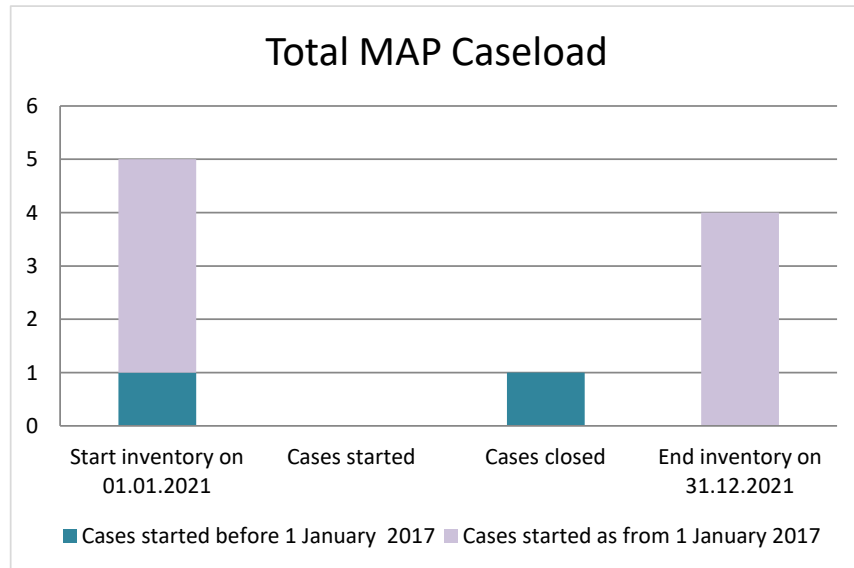
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2022	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 cases remaining in MAP inventory 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
Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	2	0	0	0	0	0	0	0	0	0	0	0	2
Notes:													

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 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:				

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 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:				

Table 3: All MAP Cases				
average time taken (in months) for post-2016 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	Total Average Time	n.a.	n.a.	n.a.
<u>Notes:</u>				

Barbados



Cases started before 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	1	0

Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	1
Other cases	3	0	0	3

Average time needed to close MAP cases

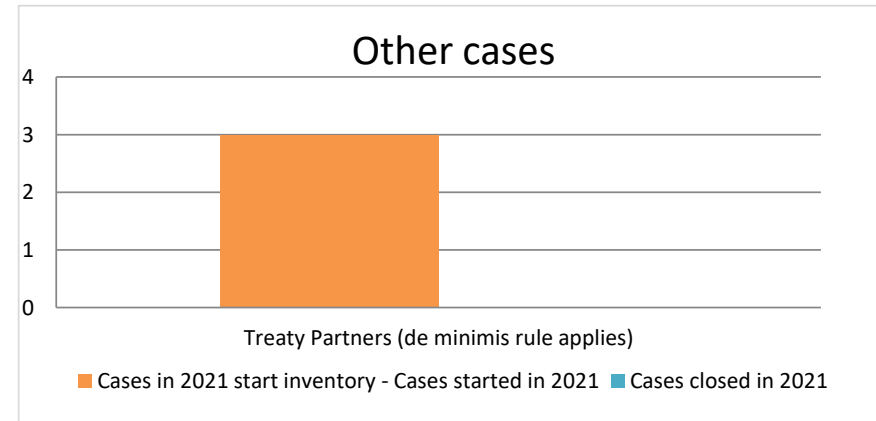
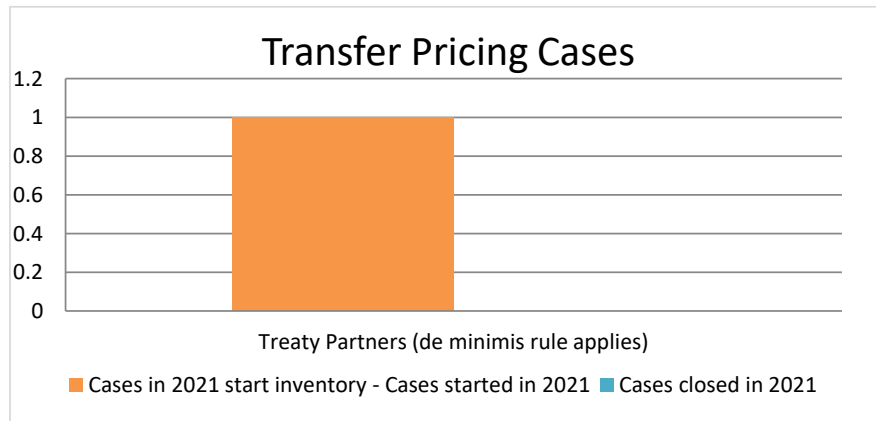
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	75.00

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.

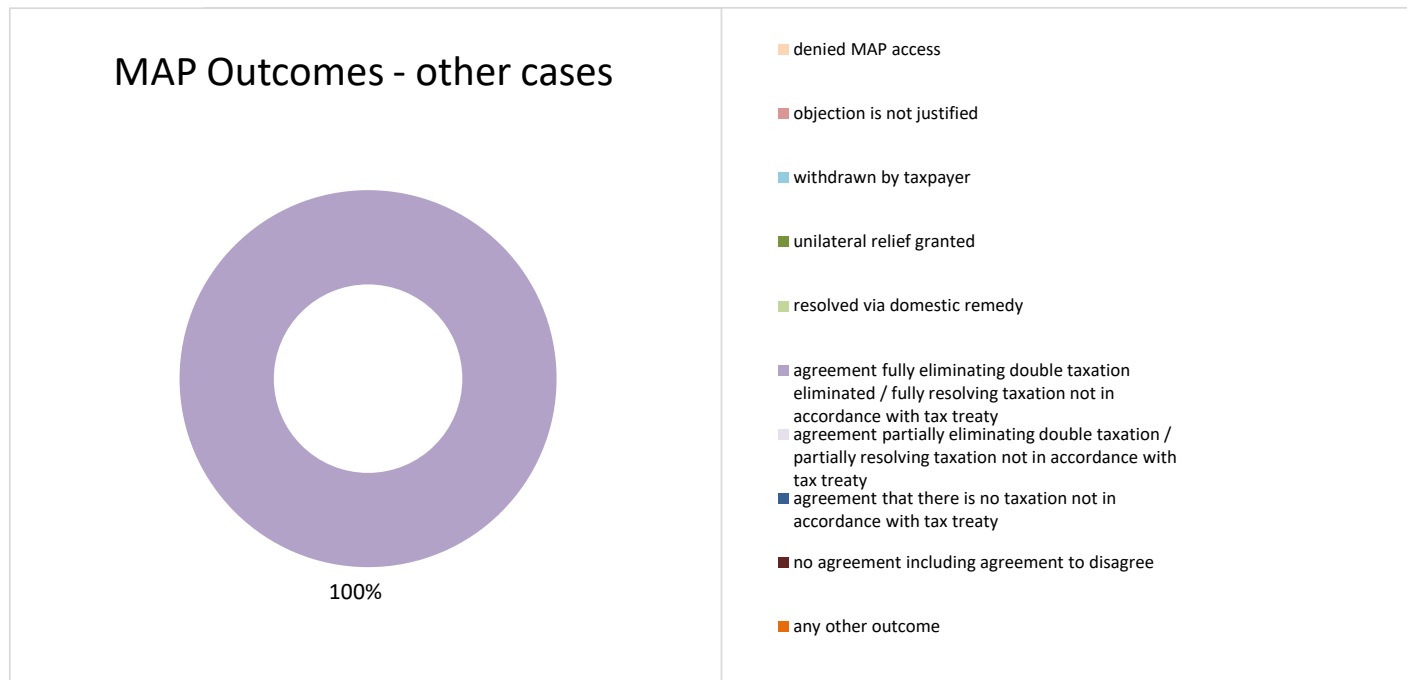
Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 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.



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
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	1	0	0	0	0	1

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2017 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	1	0	0	0	0	0	1	0	0	0	0	0	75.00
Row 3 Total	1	0	0	0	0	0	1	0	0	0	0	0	75.00
Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2021	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:										no. of post-2016 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
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	1	0	0	0	0	0	0	0	0	0	0	0	1
Notes:													

Annex B

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	no. of post-2016 cases in MAP inventory on 1 January 2021	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 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
Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	3	0	0	0	0	0	0	0	0	0	0	0	3
Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 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 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

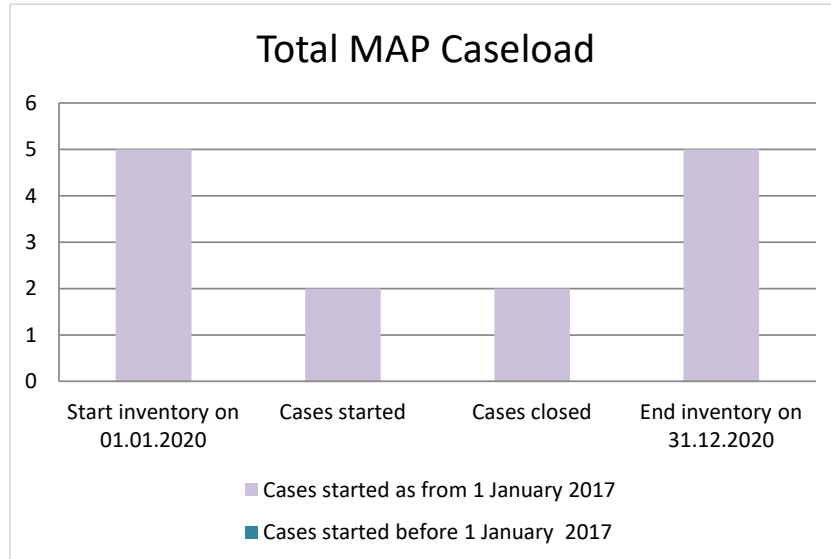
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a	n.a	n.a	n.a
Notes:				

Annex B

MAP Statistics Reporting for the 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-2016 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	Total Average Time	n.a.	n.a.	n.a.
<u>Notes:</u>				

Barbados



Cases started before 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	2	1	1
Other cases	5	0	1	4

Average time needed to close MAP cases

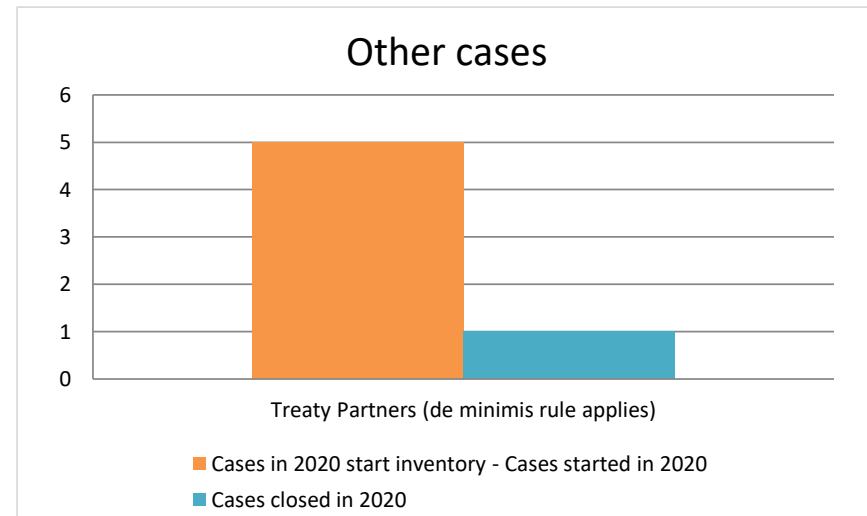
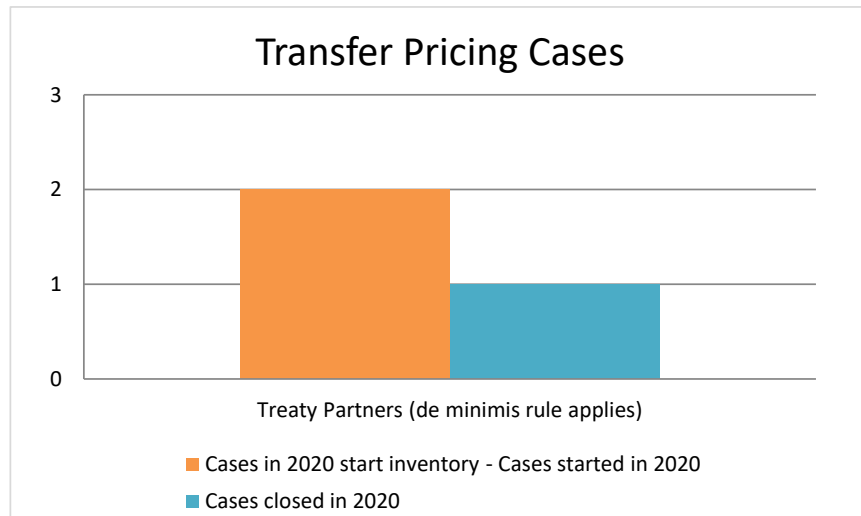
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.00	n.a.	n.a.	n.a.
Other cases	24.00	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2017 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 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs

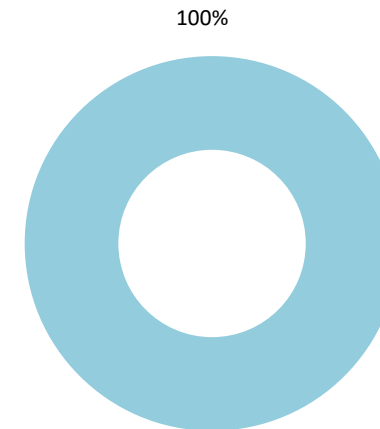


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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
Transfer pricing cases (all)	0	1	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	1	0	0	0	0	0	0	0	0	1
Other cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	1	0	0	0	0	0	0	0	1
All cases	0	1	1	0	0	0	0	0	0	0	2

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2020	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2017 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3 Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2020	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:										no. of post-2016 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
Treaty Partners (de minimis rule applies)	0	2	0	1	0	0	0	0	0	0	0	0	1
Total	0	2	0	1	0	0	0	0	0	0	0	0	1
Notes:													

Annex B

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	no. of post-2016 cases in MAP inventory on 1 January 2020	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 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
Treaty Partners (de minimis rule applies)	5	0	0	0	1	0	0	0	0	0	0	0	4
Total	5	0	0	0	1	0	0	0	0	0	0	0	4
Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 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
Treaty Partners (de minimis rule applies)	1.00	n.a.	n.a.	n.a.
Total	1.00	n.a.	n.a.	n.a.
Notes:				

Annex B

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

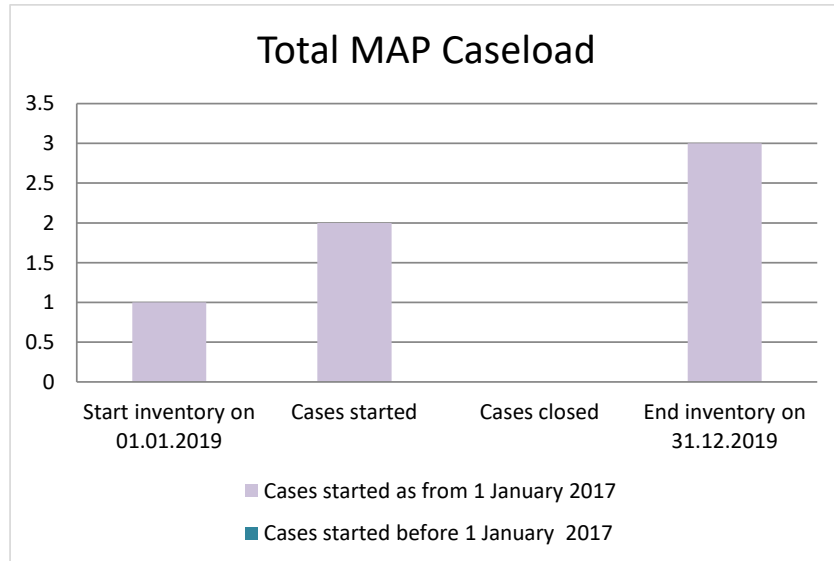
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	24.00	n.a.	n.a.	n.a.
Total	24.00	n.a.	n.a.	n.a.
Notes:				

Annex B

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-2016 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	Total Average Time	12.50	n.a.	n.a.	n.a.
<u>Notes:</u>					

Barbados



Cases started before 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	2	0	3

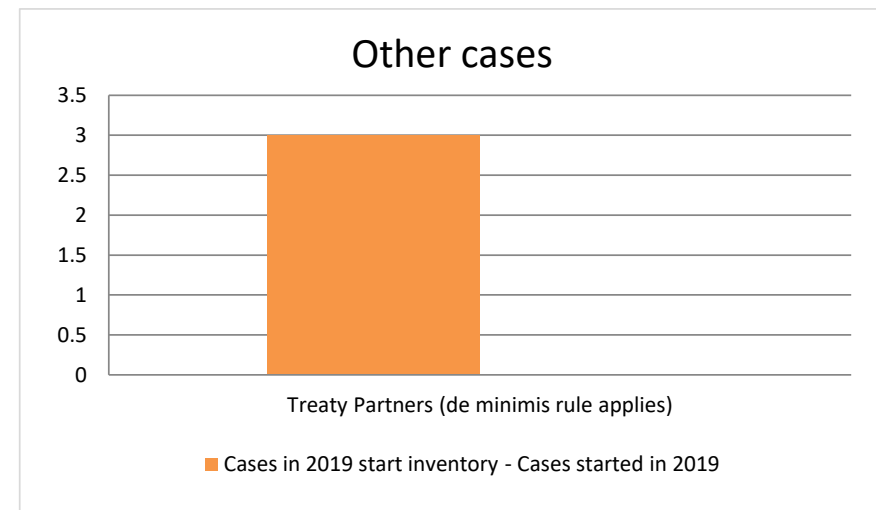
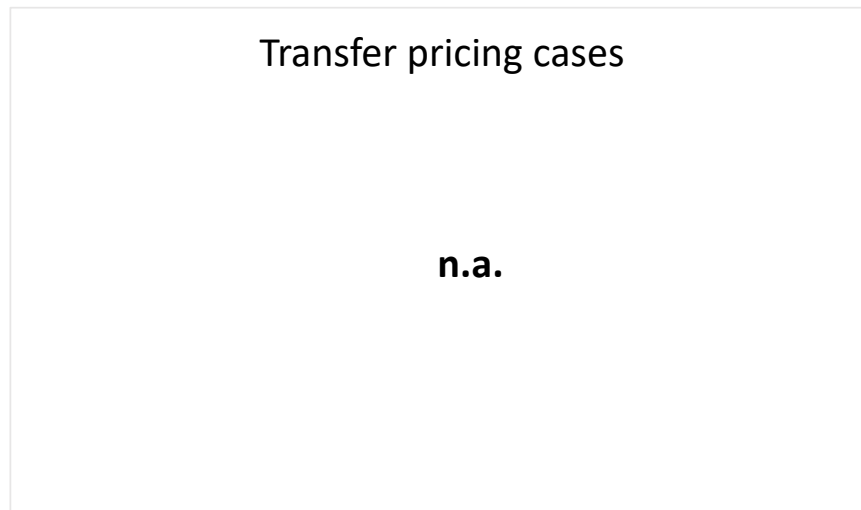
Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	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.

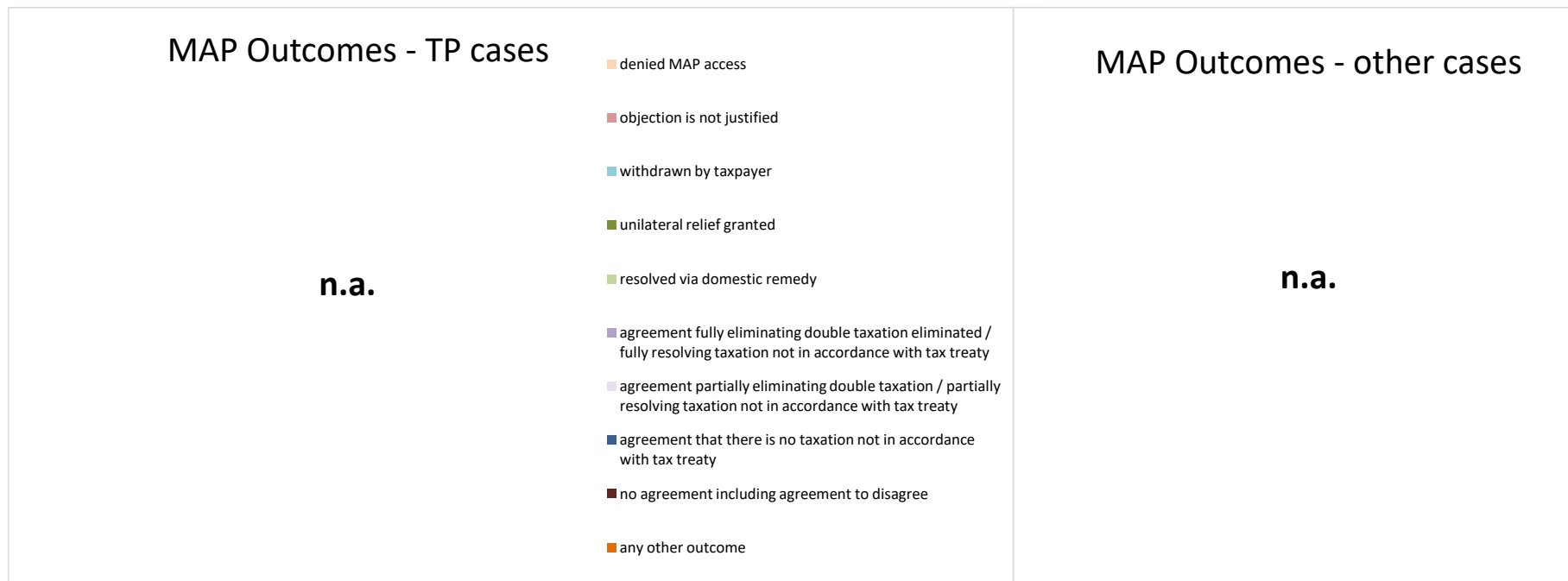
Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 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
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2017 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3 Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2019	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:										no. of post-2016 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

Annex B

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	no. of post-2016 cases in MAP inventory on 1 January 2019	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 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
Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
Total	1	2	0	0	0	0	0	0	0	0	0	0	3
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2016 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 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-2016 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 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-2016 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	Total Average Time	n.a.	n.a.	n.a.
<u>Notes:</u>				