

Mutual Agreement Procedure Statistics per jurisdiction

Canada

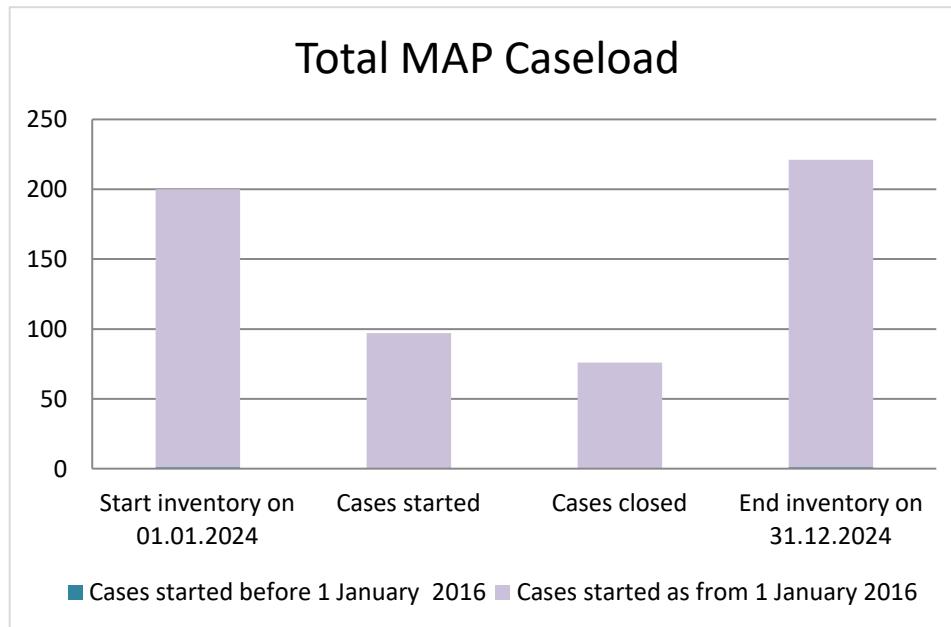
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Canada

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	0	0	0	0

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	128	55	47	136
Other cases	71	42	29	84

Average time needed to close MAP cases

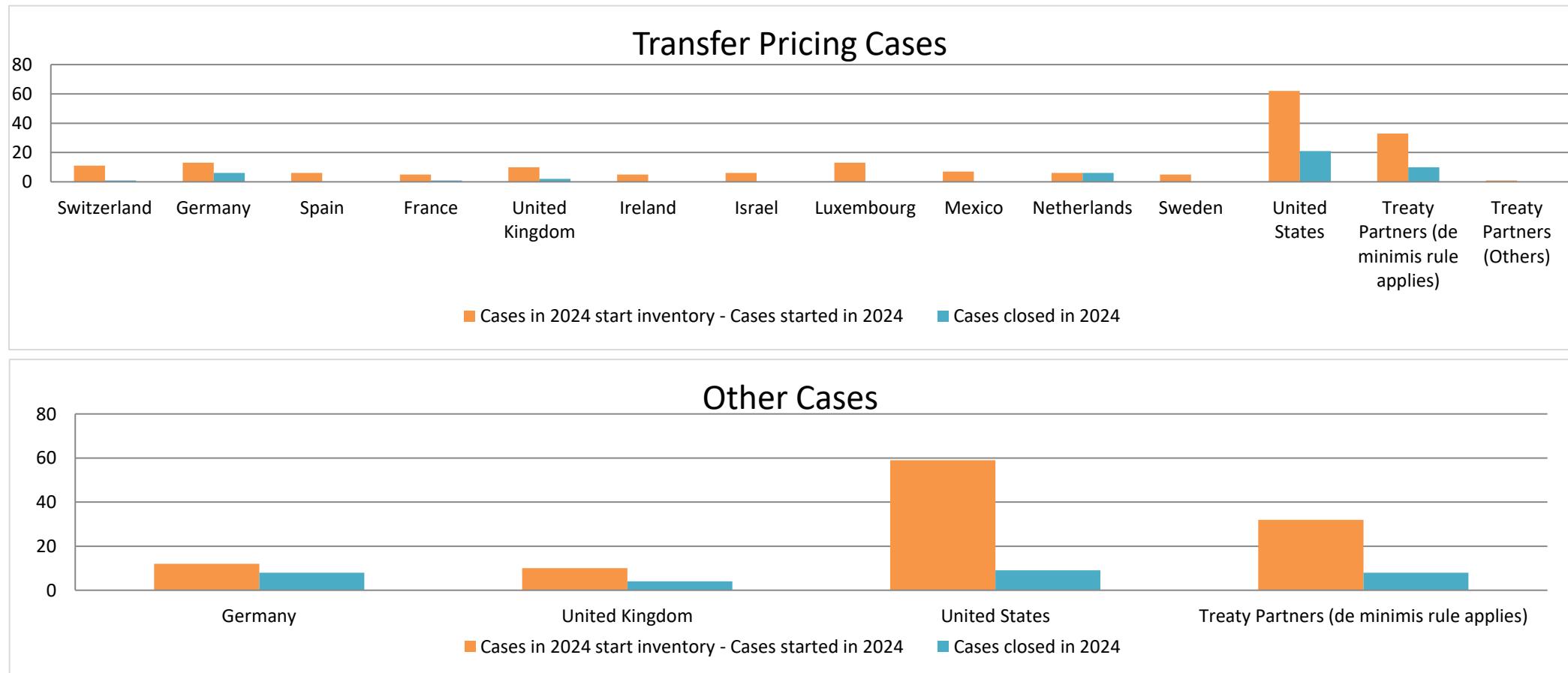
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.93	1.43	14.98	17.89
Other cases	14.55	3.27	6.72	9.79

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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
Transfer pricing cases (all)	0	1	1	1	5	37	0	1	1	0	47
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	1	1	5	37	0	1	1	0	47
Other cases (all)	1	2	4	3	2	13	0	4	0	0	29
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	2	4	3	2	13	0	4	0	0	29
All cases	1	3	5	4	7	50	0	5	1	0	76

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	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
	<u>Notes:</u>													

Table 1: Attribution / Allocation 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 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	Switzerland	5	6	0	0	1	0	0	0	0	0	0	0	10
	Germany	11	2	0	1	0	0	0	5	0	0	0	0	7
	Spain	5	1	0	0	0	0	0	0	0	0	0	0	6
	France	3	2	0	0	0	0	0	1	0	0	0	0	4
	United Kingdom	7	3	0	0	0	1	0	1	0	0	0	0	8
	Ireland	4	1	0	0	0	0	0	0	0	0	0	0	5
	Israel	5	1	0	0	0	0	0	0	0	0	0	0	6
	Luxembourg	10	3	0	0	0	0	0	0	0	0	0	0	13
	Mexico	6	1	0	0	0	0	0	0	0	0	0	0	7
	Netherlands	5	1	0	0	0	0	0	6	0	0	0	0	0
	Sweden	2	3	0	0	0	0	0	0	0	0	0	0	5
Row 2	United States	43	19	0	0	0	0	3	16	0	1	1	0	41
	Treaty Partners (de minimis rule applies)	22	11	0	0	0	0	2	8	0	0	0	0	23
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	128	55	0	1	1	1	5	37	0	1	1	0	136
<p>Notes:</p>														

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	8	4	0	0	3	1	1	1	0	2	0	0	4	
	United Kingdom	3	7	0	0	0	0	0	3	0	1	0	0	6	
Row 2	United States	40	19	1	0	0	2	0	5	0	1	0	0	50	
	Treaty Partners (de minimis rule applies)	20	12	0	2	1	0	1	4	0	0	0	0	24	
	Total	71	42	1	2	4	3	2	13	0	4	0	0	84	
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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		73
≥2 and <4 years old		66
≥4 and <6 years old		28
≥6 years old		7

Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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	Switzerland	50.70	1.15		
	Germany	32.77	1.14	19.00	13.77
	France	51.22	1.25	7.33	43.89
	United Kingdom	16.72	1.94	1.84	15.68
	Netherlands	31.68	1.10	7.43	24.25
Row 2	United States	22.67	1.68	15.10	12.72
	Treaty Partners (de minimis rule applies)	36.18	1.22	20.01	22.27
	Total	28.93	1.43	14.98	17.89
<p><u>Notes:</u></p> <p> </p>					

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'
Row 1	Column 1	Column 2
	Cases closed in the Unilateral stage	10.72
	Cases closed in the Bilateral stage	29.29
<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-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	11.96	3.11	5.45	15.89
	United Kingdom	19.10	3.95	7.45	16.10
Row 2	United States	11.11	4.12	6.82	4.30
	Treaty Partners (de minimis rule applies)	18.72	2.12	7.28	8.57
	Total	14.55	3.27	6.72	9.79
	Notes:				

Annex B

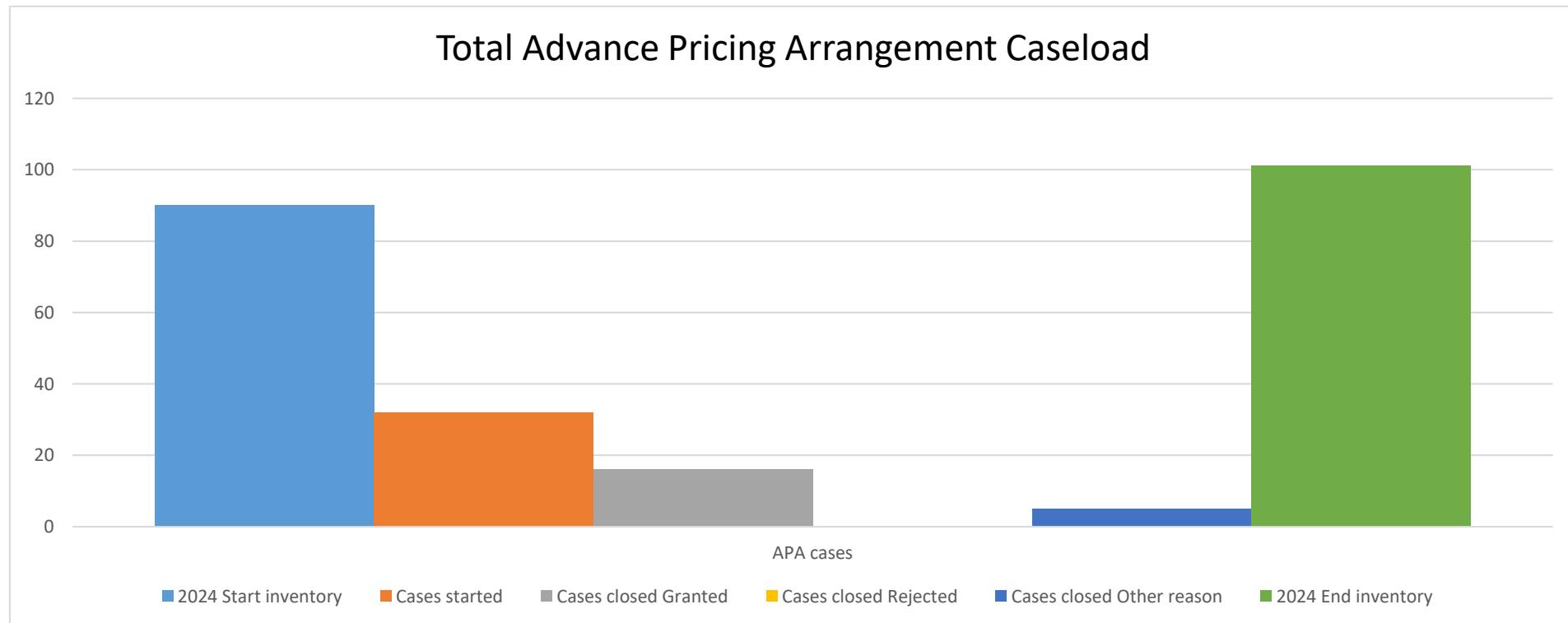
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

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	5.79
	Cases closed in the Bilateral stage	22.97
<u>Notes:</u>		

Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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	Total Average Time	23.44	2.13	12.23	15.19
	<u>Notes:</u>				

Canada

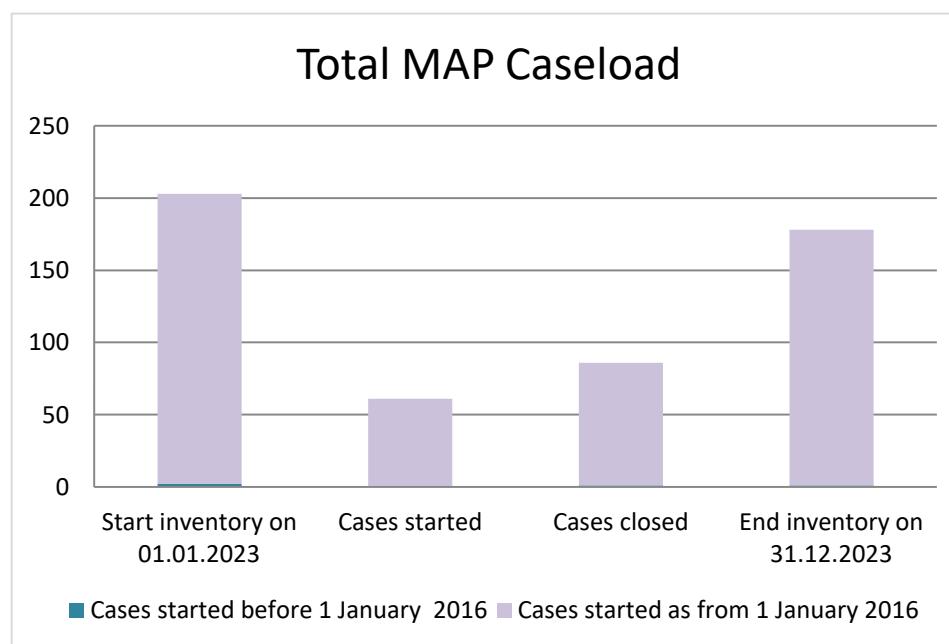


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	90	32	16	0	5	101	40.04

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		90	32	16	0	5	101
<u>Notes:</u> Reporting period followed From 2024-01-01 to 2024-12-31							

Canada

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	2	0	1	1
Other cases	0	0	0	0

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	133	43	56	120
Other cases	68	18	29	57

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	93.50
Other cases	n.a.

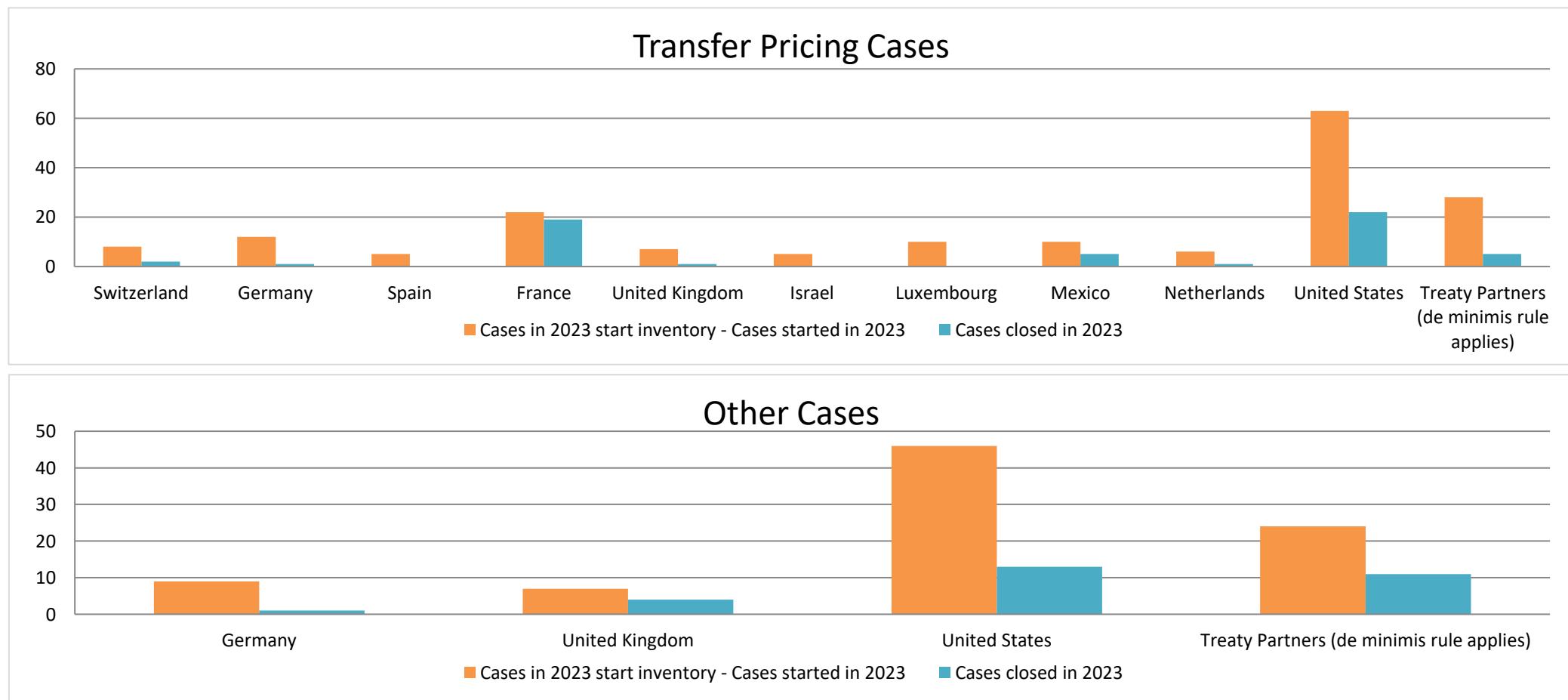
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	28.89	2.17	11.58	19.52
Other cases	22.74	2.86	8.12	12.95

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.



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	1	2	0	47	1	1	5	0	57
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	2	0	47	1	1	5	0	56
Other cases (all)	1	3	3	6	1	12	0	1	1	1	29
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	3	3	6	1	12	0	1	1	1	29
All cases	1	3	4	8	1	59	1	2	6	1	86

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	2	0	0	1	0	0	0	0	0	0	1	93.50
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	2	0	0	1	0	0	0	0	0	0	1	93.50
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases The definition of a MAP case and the counting of MAP cases follows that indicated in the MAP Statistical Reporting Framework document.</p> <p>Category of cases Pursuant to MAP Statistical Reporting Framework the definition is: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention (OECD, 2019[2])); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention (OECD, 2019[2])), which is also known as a transfer pricing MAP case.</p> <p>Notes on the computation of average time The definition of start date and end date follow the MAP Statistical Reporting Framework. The calculation of average time is based on the number of months taken between start date and end date providing the time required in months to complete the case. This average time of the total number of months required to complete each case is then divided by the number of cases resulting in the average.</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	Switzerland	7	1	0	0	0	0	0	2	0	0	0	0	0	6
	Germany	10	2	0	0	0	0	0	1	0	0	0	0	0	11
	Spain	3	2	0	0	0	0	0	0	0	0	0	0	0	5
	France	22	0	0	0	0	0	0	19	0	0	0	0	0	3
	United Kingdom	5	2	0	0	0	1	0	0	0	0	0	0	0	6
	Israel	1	4	0	0	0	0	0	0	0	0	0	0	0	5
	Luxembourg	9	1	0	0	0	0	0	0	0	0	0	0	0	10
	Mexico	10	0	0	0	0	0	0	0	0	0	0	5	0	5
	Netherlands	3	3	0	0	0	0	0	1	0	0	0	0	0	5
	United States	40	23	0	0	0	1	0	20	1	0	0	0	0	41
Row 2	Treaty Partners (de minimis rule applies)	23	5	0	0	0	0	0	4	0	1	0	0	0	23
	Total	133	43	0	0	0	2	0	47	1	1	5	0	0	120
<u>Notes:</u> N/A															

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	Germany	6	3	0	0	0	0	1	0	0	0	0	0	8
	United Kingdom	5	2	1	0	0	0	3	0	0	0	0	0	3
Row 2	United States	40	6	0	0	2	6	1	3	0	0	0	1	33
	Treaty Partners (de minimis rule applies)	17	7	0	3	1	0	0	5	0	1	1	0	13
	Total	68	18	1	3	3	6	1	12	0	1	1	1	57
<p>Notes: N/A</p>														

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-2015 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		90
≥2 and <4 years old		66
≥4 and <6 years old		12
≥6 years old		2

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	Switzerland	20.78	1.15	8.24	12.54
	Germany	54.05	1.15	26.37	27.68
	France	32.17	1.77	9.90	22.24
	United Kingdom	3.65	0.26	n.a.	n.a.
	Mexico	48.27	7.87	17.46	30.81
	Netherlands	2.89	1.15	n.a.	n.a.
Row 2	United States	22.38	1.74	12.84	11.40
	Treaty Partners (de minimis rule applies)	34.15	1.10	5.90	28.25
	Total	28.89	2.17	11.58	19.52

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		
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	23
	Cases closed in the Bilateral stage	22
<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	Germany	12.89	0.43	4.90	7.99
	United Kingdom	13.82	2.91	3.09	15.42
Row 2	United States	22.53	4.67	15.31	10.72
	Treaty Partners (de minimis rule applies)	27.14	0.93	5.02	14.31
	Total	22.74	2.86	8.12	12.95
Notes:					

Annex B

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

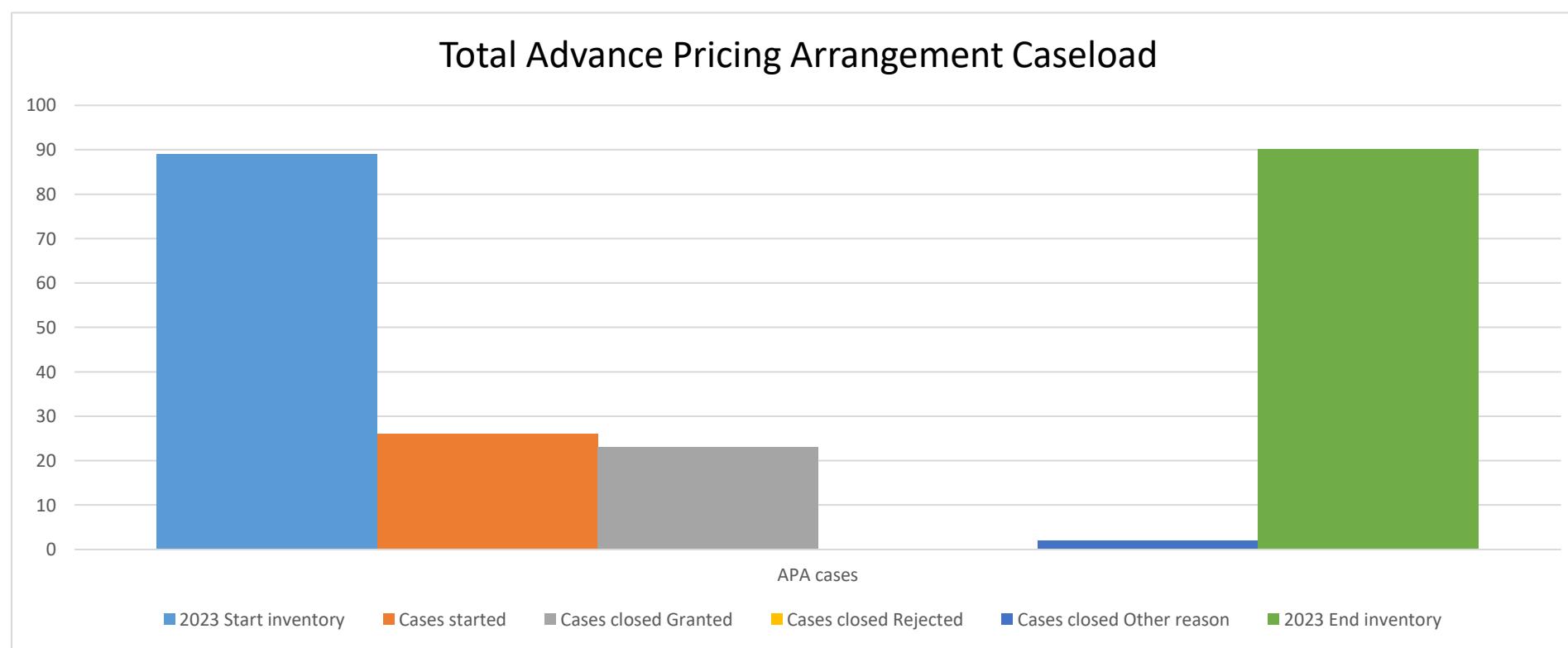
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	24
Cases closed in the Bilateral stage		22
<u>Notes:</u>		

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	Total Average Time	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
Notes:		26.79	2.41	10.66	17.78

Canada



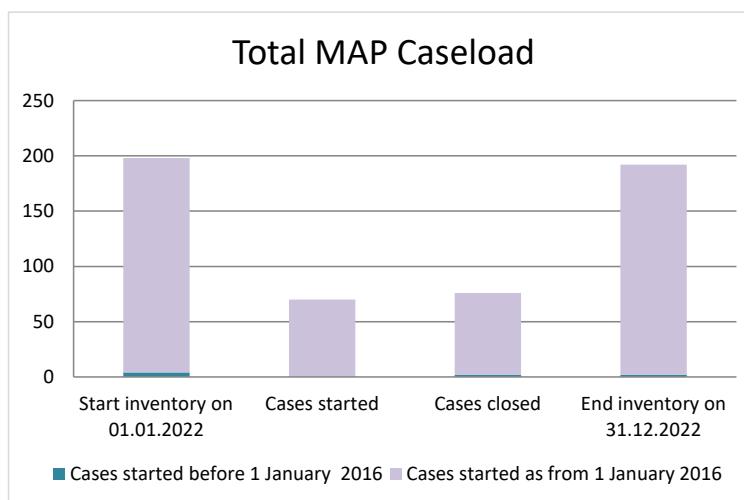
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	89	26	23	0	2	90	38.41

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		89	26	23	0	2	90	38.41
Notes:								
Reporting period followed	From 2023-01-01 to 2023-12-31							
Definition of "Start Date" and "End Date" followed:	Canada follows the definitions of the start date and end date as stated in the APA Statistical Report Framework which states: "Start date: The date of receipt of the taxpayer's APA application containing all information required or, where bilateral discussions may commence following notification of an APA application in another jurisdiction, the date of notification by the treaty partner jurisdiction that receives the APA application from the taxpayer. End date: The date when the competent authorities enter into a mutual agreement with respect to the APA case."							
Definition of "APAs concluded during the reporting period" followed:	Pursuant to the APA Statistical Reporting Framework Canada follows the definition that the APA is concluded when both Competent Authorities have come to a mutual agreement.							

Canada



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	132	34	42	124
Other cases	62	36	32	66

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	72.61

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

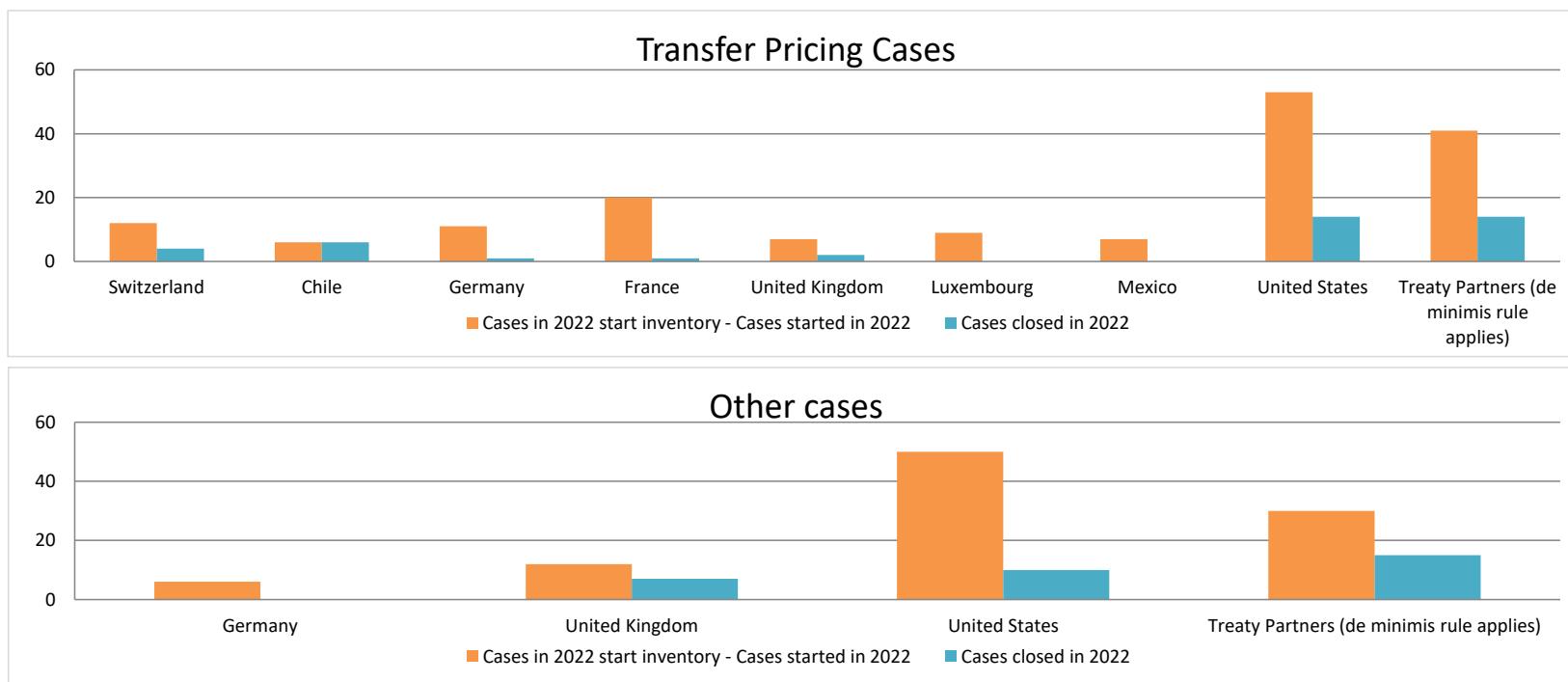
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.53	2.80	9.42	20.50
Other cases	11.53	1.71	7.38	6.41

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 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)	1	1	4	1	0	31	3	0	0	1	42
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	1	4	1	0	31	3	0	0	1	42
Other cases (all)	4	5	0	5	1	15	1	2	0	1	34
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	1	2
Cases started as from 1 January 2016	4	5	0	5	1	14	1	2	0	0	32
All cases	5	6	4	6	1	46	4	2	0	2	76

Annex A

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

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	0	0	0	0	0	2	n.a.
Row 2	Others	2	0	0	0	0	1	0	0	0	1	0	72.61
Row 3	Total	4	0	0	0	0	1	0	0	0	1	2	72.61

Notes:

Definition of a MAP case and counting of MAP cases	The definitions used to by Canada to count a MAP case and how Canada counts a MAP case for Annex A are the same as the definitions set out under the MAP Statistics Reporting Framework.
Category of cases	The definition used to by Canada to categorise attribution/allocation MAP cases and other MAP cases is the same as definitions set out under the MAP Statistics Reporting Framework.
Notes on the computation of average time	<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of filing of the MAP request; and</p> <p>(ii) end date: the date of the closing letter sent to the taxpayer.</p>

Table 1: Attribution / Allocation MAP Cases														
			number of post-2015 cases closed during the reporting period by outcome:											
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started 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 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	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
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
	Switzerland	9	3	0	0	0	0	0	3	1	0	0	0	8
	Chile	4	2	0	0	0	0	0	6	0	0	0	0	0
	Germany	8	3	0	0	0	0	0	1	0	0	0	0	10
	France	20	0	0	0	1	0	0	0	0	0	0	0	19
	United Kingdom	3	4	0	0	0	0	0	2	0	0	0	0	5
	Luxembourg	9	0	0	0	0	0	0	0	0	0	0	0	9
Row 2	Mexico	7	0	0	0	0	0	0	0	0	0	0	0	7
	United States	40	13	0	0	0	1	0	11	1	0	0	1	39
	Treaty Partners (de minimis rule applies)	32	9	1	1	3	0	0	8	1	0	0	0	27
	Total	132	34	1	1	4	1	0	31	3	0	0	1	124
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	Germany	1	5	0	0	0	0	0	0	0	0	0	0	6
	United Kingdom	7	5	1	1	0	2	0	2	0	1	0	0	5
Row 2	United States	35	15	1	2	0	1	0	5	0	1	0	0	40
	Treaty Partners (de minimis rule applies)	19	11	2	2	0	2	1	7	1	0	0	0	15
	Total	62	36	4	5	0	5	1	14	1	2	0	0	66
	Notes:													

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) 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
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Switzerland	19.13	4.37	2.91	32.66	
	Chile	17.96	1.11	n.a.	n.a.	
	Germany	13.18	16.11	2.83	10.36	
	France	17.03	1.15	9.14	7.89	
	United Kingdom	30.77	1.15	5.16	25.61	
	United States	22.15	2.41	10.46	14.15	
Row 2	Treaty Partners (de minimis rule applies)	28.74	2.87	10.97	29.06	
	Total	23.53	2.80	9.42	20.50	

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	13.38	2.45	5.17	9.01	
Row 2	United States	8.18	2.05	5.40	4.14	
	Treaty Partners (de minimis rule applies)	12.90	1.14	8.93	5.25	
	Total	11.53	1.71	7.38	6.41	
	Notes:					

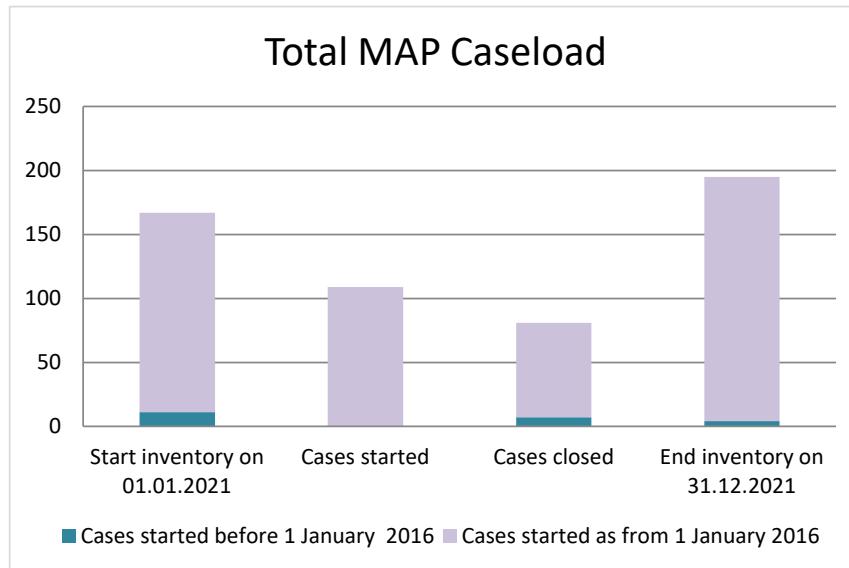
Annex B

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

Table 3: All MAP Cases

		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
	18.34		2.33	8.83	16.37
<u>Notes:</u>					

Canada



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	4	2
Other cases	5	0	3	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	123	57	50	130
Other cases	33	52	24	61

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	84.86
Other cases	69.28

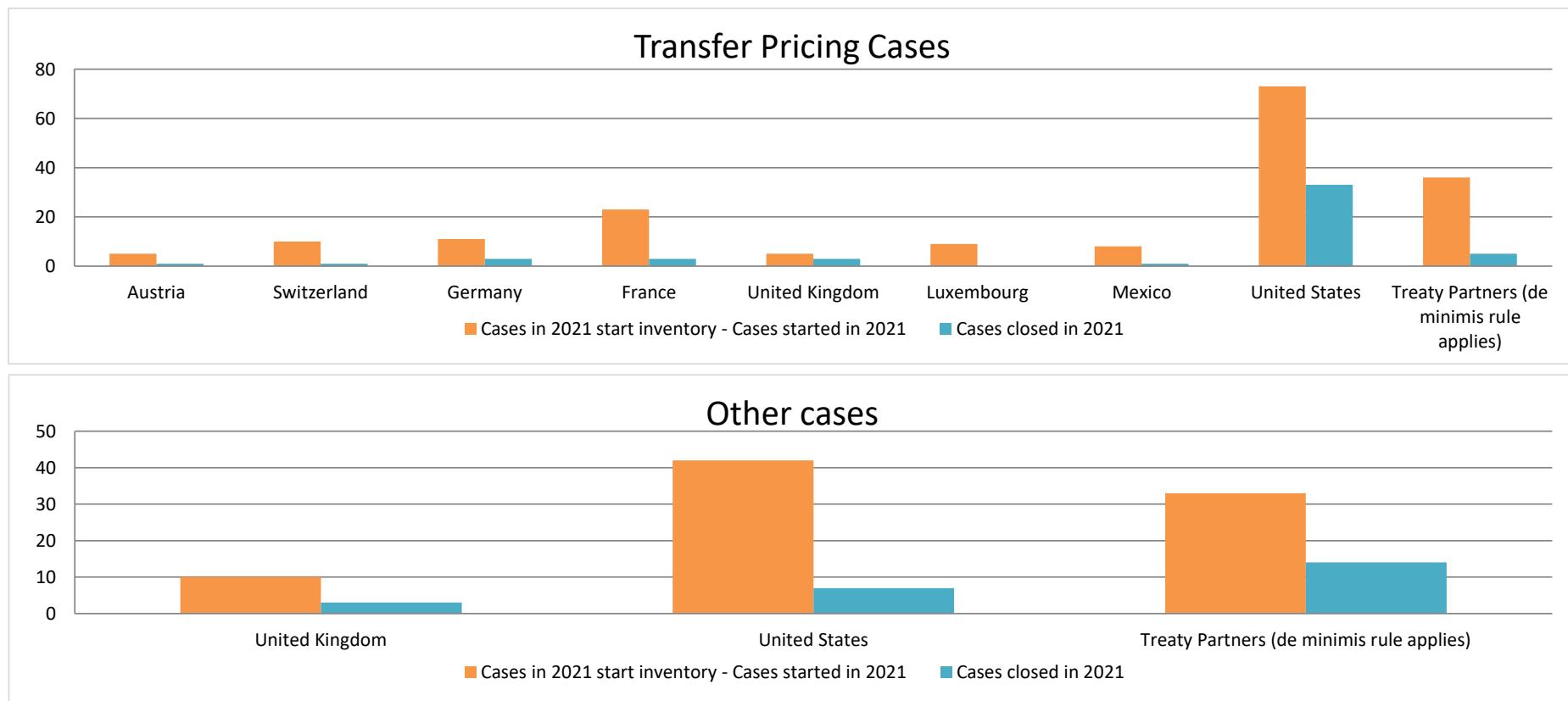
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	20.61	1.44	9.79	13.52
Other cases	12.96	2.92	6.88	13.44

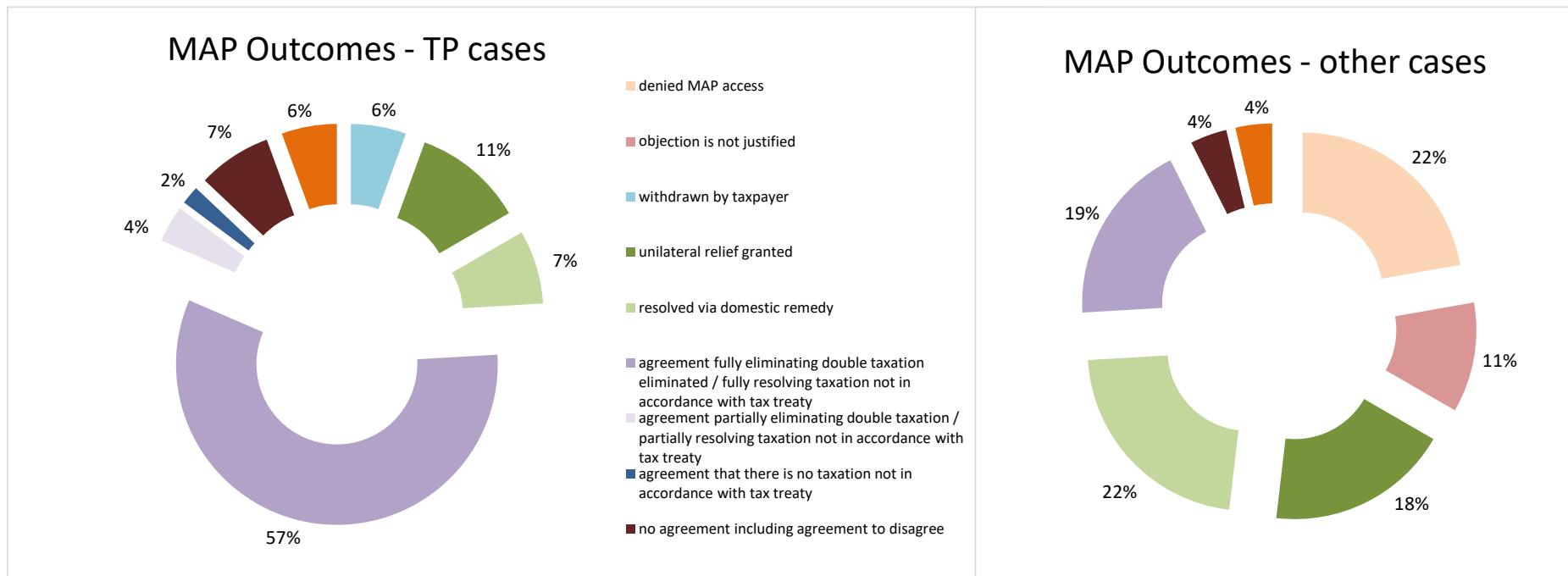
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	6	4	31	2	1	4	3	54
Cases started before 1 January 2016	0	0	0	0	2	0	0	0	2	0	4
Cases started as from 1 January 2016	0	0	3	6	2	31	2	1	2	3	50
Other cases (all)	6	3	0	5	6	5	0	0	1	1	27
Cases started before 1 January 2016	0	0	0	0	3	0	0	0	0	0	3
Cases started as from 1 January 2016	6	3	0	5	3	5	0	0	1	1	24
All cases	6	3	3	11	10	36	2	1	5	4	81

Annex A

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

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	6	0	0	0	2	0	0	0	2	0	2	84.86	
Row 2	Others	5	0	0	0	3	0	0	0	0	0	2	69.28	
Row 3	Total	11	0	0	0	5	0	0	0	2	0	4	78.18	
	Notes:													
	Definition of a MAP case and counting of MAP cases	The definitions used to by Canada to count a MAP case and how Canada counts a MAP case for Annex A are the same as the definitions set out under the MAP Statistics Reporting Framework.												
	Category of cases	The definition used to by Canada to categorise attribution/allocation MAP cases and other MAP cases is the same as definitions set out under the MAP Statistics Reporting Framework.												
	Notes on the computation of average time	The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter sent to the taxpayer.												

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	Austria	4	1	0	0	0	0	0	1	0	0	0	0	4
	Switzerland	8	2	0	0	0	0	0	1	0	0	0	0	9
	Germany	10	1	0	0	0	1	0	2	0	0	0	0	8
	France	20	3	0	0	1	1	1	0	0	0	0	0	20
	United Kingdom	3	2	0	0	0	0	0	0	0	0	0	0	2
	Luxembourg	5	4	0	0	0	0	0	0	0	0	0	0	9
	Mexico	4	4	0	0	0	0	0	1	0	0	0	0	7
Row 2	United States	45	28	0	0	1	3	1	25	2	1	0	0	40
	Treaty Partners (de minimis rule applies)	24	12	0	0	1	1	0	1	0	0	2	0	31
	Total	123	57	0	0	3	6	2	31	2	1	2	3	130
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
			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	7	1	0	0	0	0	2	0	0	0	0	7		
	United States		16	26	1	2	0	2	0	1	0	0	0	1	35		
Row 2	Treaty Partners (de minimis rule applies)		14	19	4	1	0	3	3	2	0	0	1	0	19		
	Total		33	52	6	3	0	5	3	5	0	0	1	1	61		
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-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 1	Austria	26.40	0.23	4.11	22.29	
	Switzerland	5.33	1.15	n.a.	n.a.	
	Germany	33.90	2.48	12.11	21.79	
	France	31.10	1.15	12.62	1.12	
	United Kingdom	32.27	1.15	0.79	31.48	
	Mexico	14.62	6.81	14.87	0.00	
Row 2	United States	18.05	1.30	10.45	10.06	
	Treaty Partners (de minimis rule applies)	19.35	1.31	10.26	21.87	
	Total	20.61	1.44	9.79	13.52	
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-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	12.77	4.24	1.40	15.83	
	United States	21.01	1.33	19.11	11.13	
Row 2	Treaty Partners (de minimis rule applies)	8.98	3.44	0.45	13.98	
	Total	12.96	2.92	6.88	13.44	
Notes:						

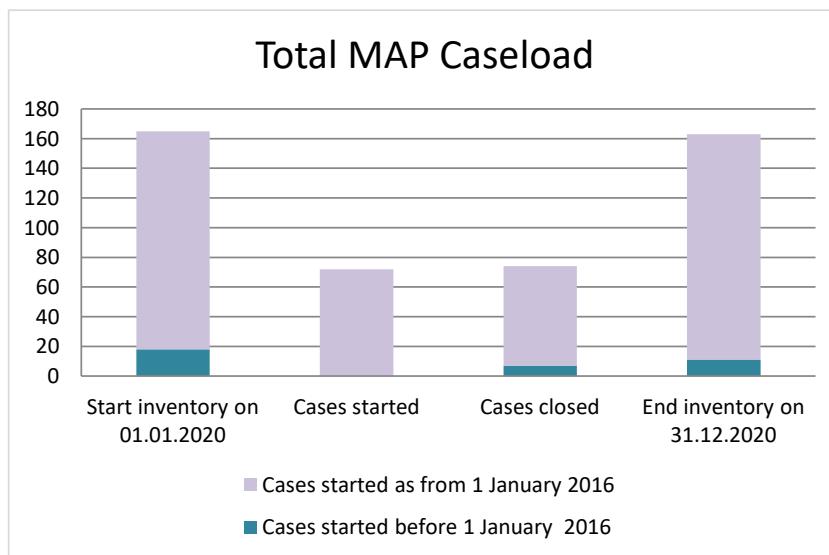
Annex B

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-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	Total Average Time	18.13	1.92	9.22	13.51
<u>Notes:</u>					

Canada



	Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	11	0	5	6	
Other cases	7	0	2	5	

	Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	112	55	47	120	
Other cases	35	17	20	32	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	57.34
Other cases	67.10

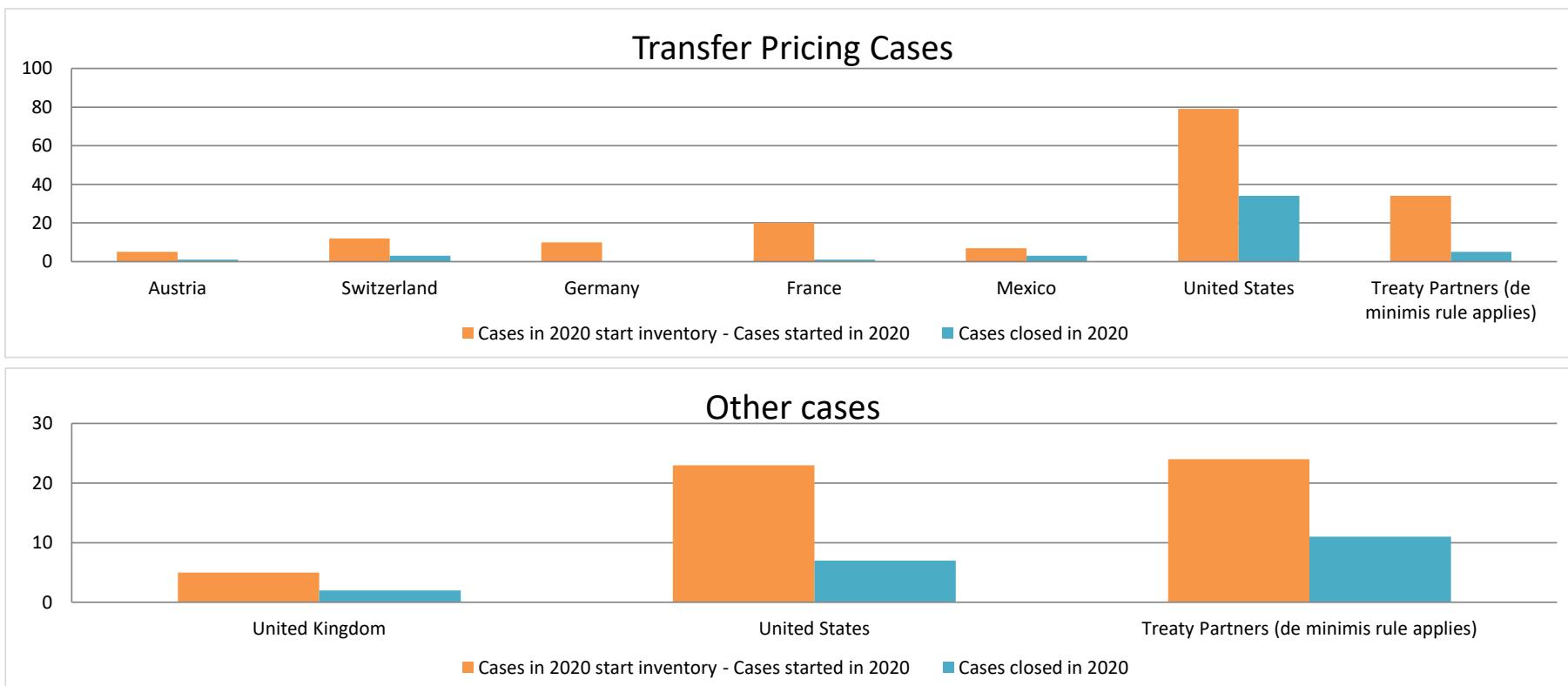
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date of filing of the MAP request; and
(ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.31	1.61	10.12	13.13
Other cases	14.35	3.35	6.16	22.91

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>

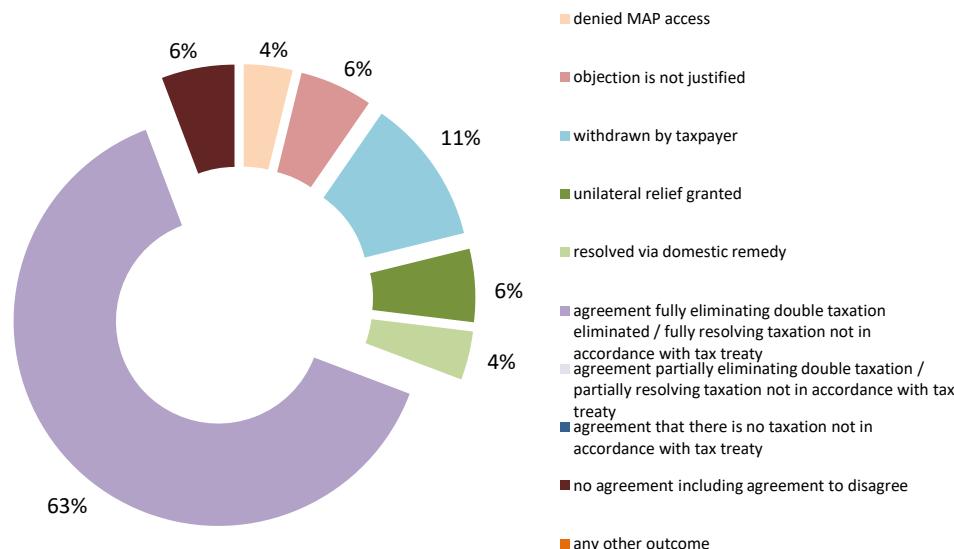
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

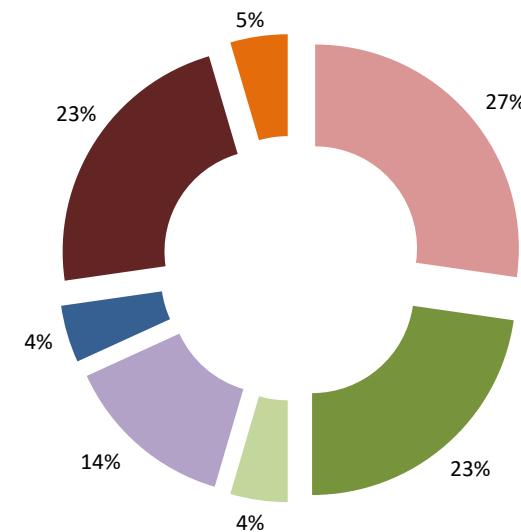


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 / 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)	2	3	6	3	2	33	0	0	3	0	52
Cases started before 1 January 2016	0	0	3	0	2	0	0	0	0	0	5
Cases started as from 1 January 2016	2	3	3	3	0	33	0	0	3	0	47
Other cases (all)	0	6	0	5	1	3	0	1	5	1	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	6	0	5	1	3	0	1	3	1	20
All cases	2	9	6	8	3	36	0	1	8	1	74

Annex A

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

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	11	0	0	3	0	2	0	0	0	0	6	57.34
Row 2	Others	7	0	0	0	0	0	0	0	2	0	5	67.10
Row 3	Total	18	0	0	3	0	2	0	0	0	2	0	60.13
	Notes:												
	Definition of a MAP case and counting of MAP cases	The definitions used to by Canada to count a MAP case and how Canada counts a MAP case for Annex A are the same as the definitions set out under the MAP Statistics Reporting Framework.											
	Category of cases	The definition used to by Canada to categorise attribution/allocation MAP cases and other MAP cases is the same as definitions set out under the MAP Statistics Reporting Framework.											
	Notes on the computation of average time	The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter sent to the taxpayer.											

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	Austria	5	0	0	0	0	0	0	0	0	1	0	4	
	Switzerland	8	4	0	0	0	0	3	0	0	0	0	9	
	Germany	4	6	0	0	0	0	0	0	0	0	0	10	
	France	17	3	1	0	0	0	0	0	0	0	0	19	
	Mexico	3	4	0	3	0	0	0	0	0	0	0	4	
Row 2	United States	51	28	0	0	2	2	0	29	0	0	1	0	45
	Treaty Partners (de minimis rule applies)	24	10	1	0	1	1	0	1	0	0	1	0	29
	Total	112	55	2	3	3	3	0	33	0	0	3	0	120
<p>Notes: Misstated a MAP case with a de minimis partner in 2019 reporting period.</p>														

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	2	3	0	0	0	1	0	1	0	0	0	0	3
	United States	16	7	0	2	0	4	0	0	0	0	1	0	16
Row 2	Treaty Partners (de minimis rule applies)	17	7	0	4	0	0	1	2	0	1	2	1	13
	Total	35	17	0	6	0	5	1	3	0	1	3	1	32
	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-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	Austria	47.64	1.15	6.61	41.03	
	Switzerland	18.20	1.15	13.44	4.77	
	France	6.64	1.15	n.a.	n.a.	
	Mexico	1.84	0.22	n.a.	n.a.	
Row 2	United States	18.63	1.89	8.26	12.78	
	Treaty Partners (de minimis rule applies)	31.97	0.97	20.57	14.73	
	Total	19.31	1.61	10.12	13.13	
	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-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	
	United Kingdom	5.95	1.15	0.79	9.57	
Row 2	United States	11.57	1.57	n.a.	n.a.	
	Treaty Partners (de minimis rule applies)	17.65	4.88	7.23	25.58	
	Total	14.35	3.35	6.16	22.91	
Notes:						

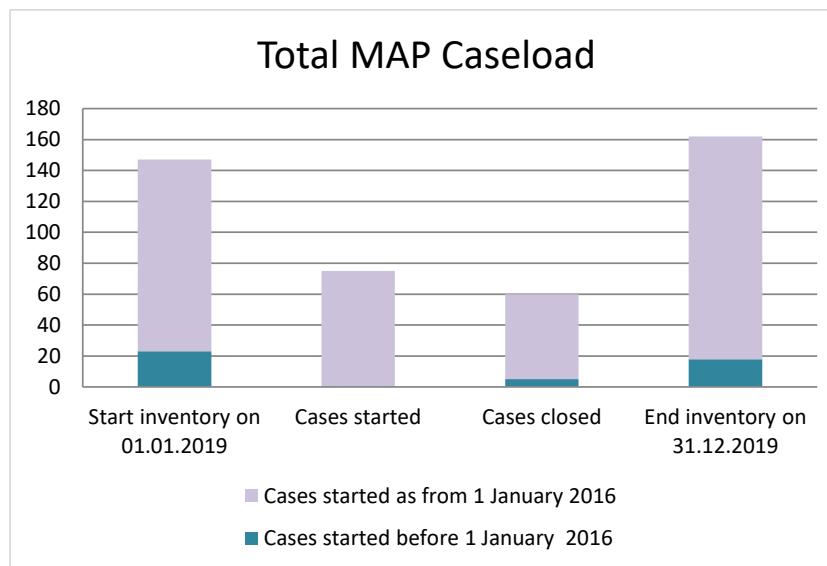
Annex B

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-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	Total Average Time	17.83	2.13	9.52	14.60
	<u>Notes:</u>				

Canada



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	15	0	4	11
Other cases	8	0	1	7

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	99	50	36	113
Other cases	25	25	19	31

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.75
Other cases	43.00

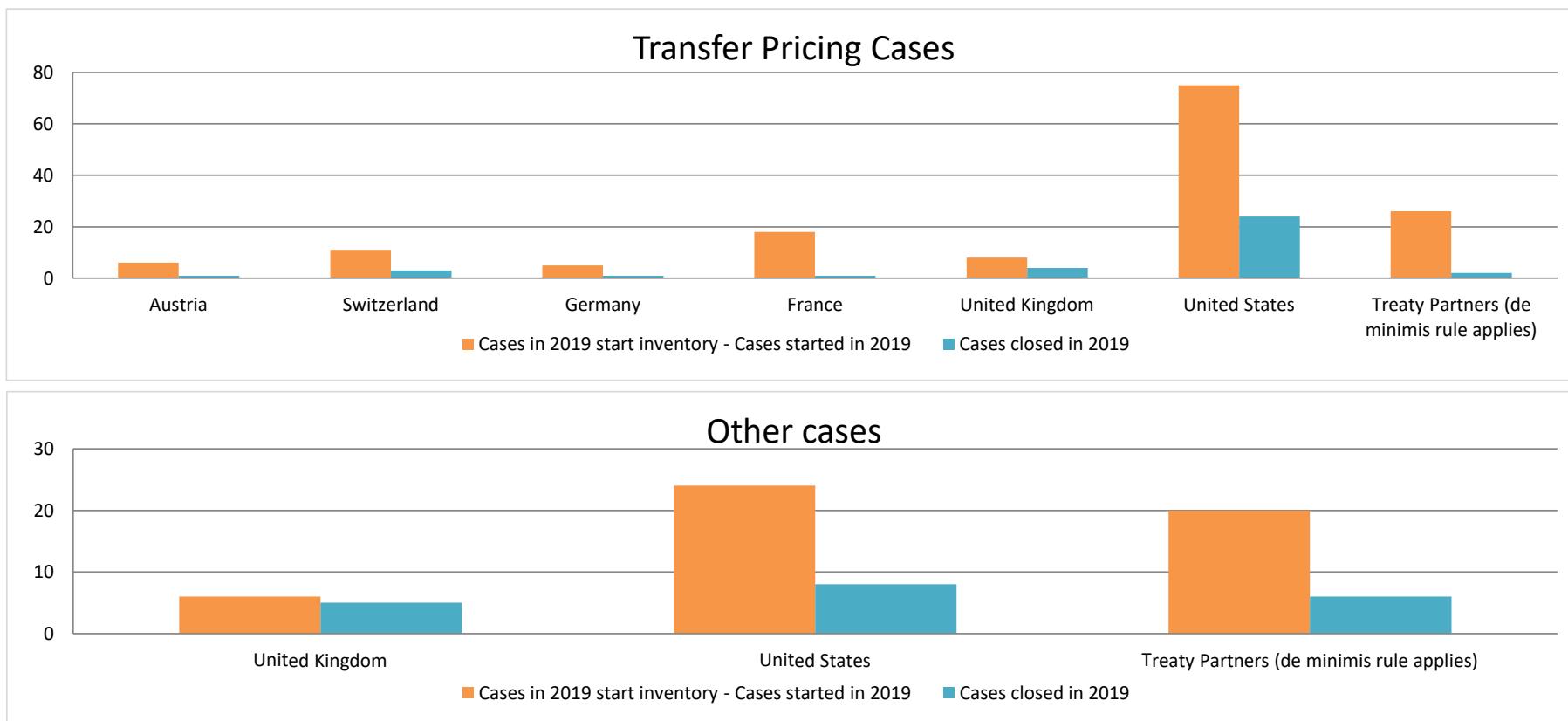
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date of filing of the MAP request; and
(ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.30	3.00	3.97	11.02
Other cases	12.59	1.64	5.77	10.78

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>

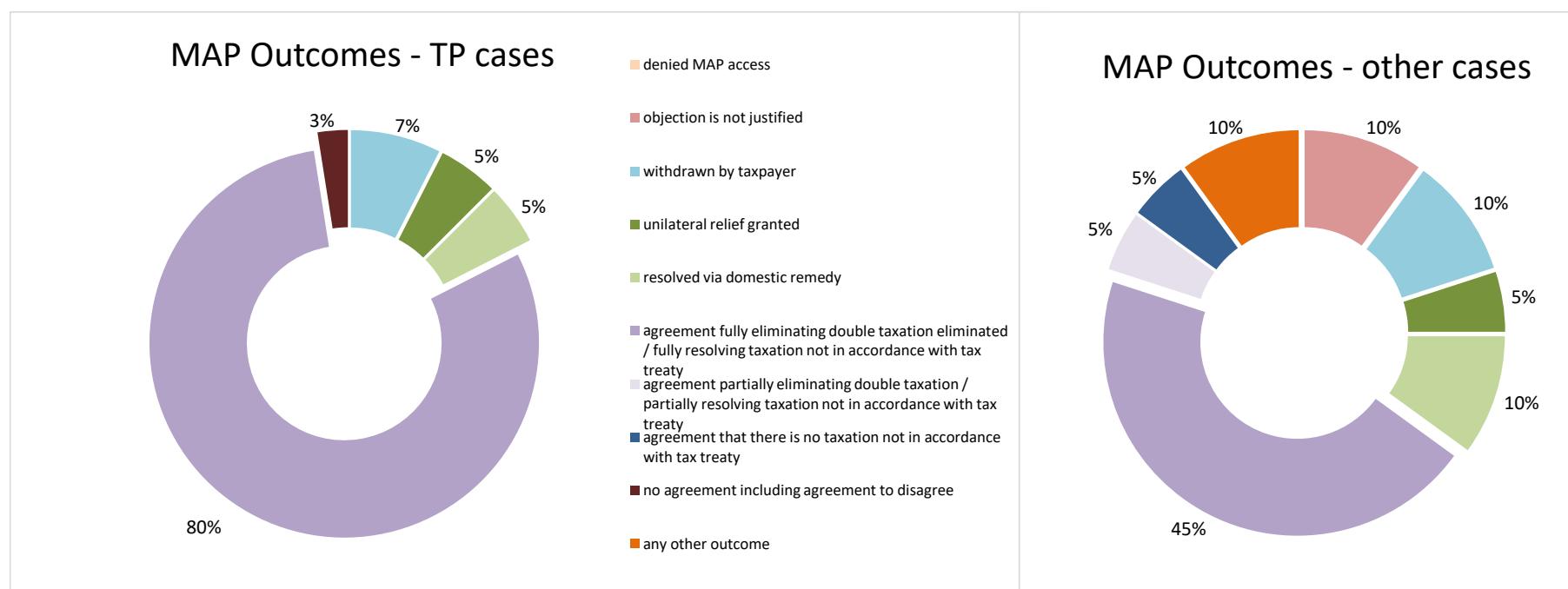
Overview of MAP partners (only for cases started as from 1 January 2016)

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
Transfer pricing cases (all)	0	0	3	2	2	32	0	0	1	0	40
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	1	0	4
Cases started as from 1 January 2016	0	0	3	2	2	29	0	0	0	0	36
Other cases (all)	0	2	2	1	2	9	1	1	0	2	20
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	2	2	1	2	8	1	1	0	2	19
All cases	0	2	5	3	4	41	1	1	1	2	60

Annex A

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

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	15	0	0	0	0	3	0	0	1	0	11	64.75	
Row 2	Others	8	0	0	0	0	1	0	0	0	0	7	43.00	
Row 3	Total	23	0	0	0	0	4	0	0	1	0	18	60.40	
	Notes:	1) The definitions used to by Canada to count a MAP case and how Canada counts a MAP case for Annex A are the same as the definitions set out under the MAP Statistics Reporting Framework. 2) The definition used to by Canada to categorise attribution/allocation MAP cases and other MAP cases is the same as definitions set out under the MAP Statistics Reporting Framework. 3) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter sent to the taxpayer.												

Table 1: Attribution / Allocation MAP Cases														
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started 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 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	Austria	3	3	0	0	0	0	1	0	0	0	0	0	5
	Switzerland	8	3	0	0	1	0	0	2	0	0	0	0	8
	Germany	3	2	0	0	0	1	0	0	0	0	0	0	4
	France	17	1	0	0	1	0	0	0	0	0	0	0	17
	United Kingdom	8	0	0	0	0	0	0	4	0	0	0	0	4
Row 2	United States	42	33	0	0	0	1	1	22	0	0	0	0	51
	Treaty Partners (de minimis rule applies)	18	8	0	0	1	0	0	1	0	0	0	0	24
	Total	99	50	0	0	3	2	2	29	0	0	0	0	113
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	1	5	0	0	0	1	0	2	0	0	0	2	1
	United States	9	15	0	2	0	0	1	3	1	1	0	0	16
Row 2	Treaty Partners (de minimis rule applies)	15	5	0	0	2	0	1	3	0	0	0	0	14
	Total	25	25	0	2	2	1	2	8	1	1	0	2	31
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-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
	Austria	22.88	1.15	21.50	1.38
	Switzerland	18.73	1.15	n.a.	n.a.
	Germany	6.23	1.17	n.a.	n.a.
	France	23.90	1.15	n.a.	n.a.
Row 2	United Kingdom	21.95	1.15	4.40	17.56
	United States	11.89	3.56	2.71	9.86
	Treaty Partners (de minimis rule applies)	16.18	5.48	11.21	18.87
	Total	14.30	3.00	3.97	11.02
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-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	6.19	1.06	8.73	3.79	
	United States	13.02	1.39	5.80	18.24	
Row 2	Treaty Partners (de minimis rule applies)	17.35	2.47	2.76	6.57	
	Total	12.59	1.64	5.77	10.78	
Notes:						

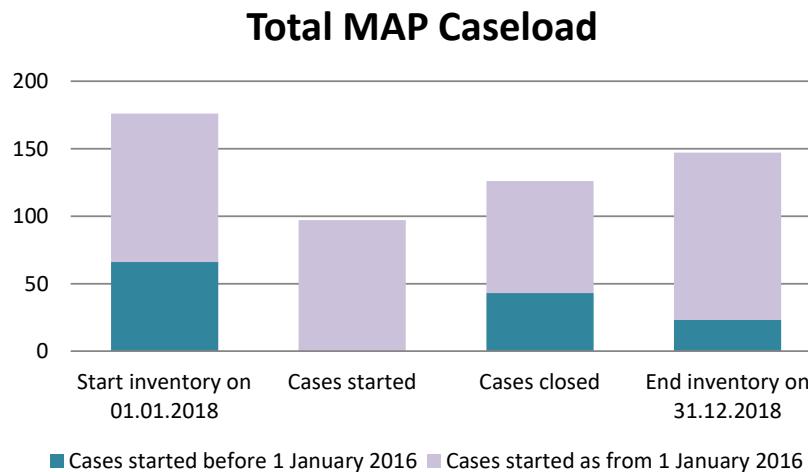
Annex B

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-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	Total Average Time	13.71	2.53	4.34	10.97
<u>Notes:</u>					

Canada



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	50	0	35	15
Other cases	16	0	8	8

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	91	75	67	99
Other cases	19	22	16	25

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	42.47
Other cases	27.86

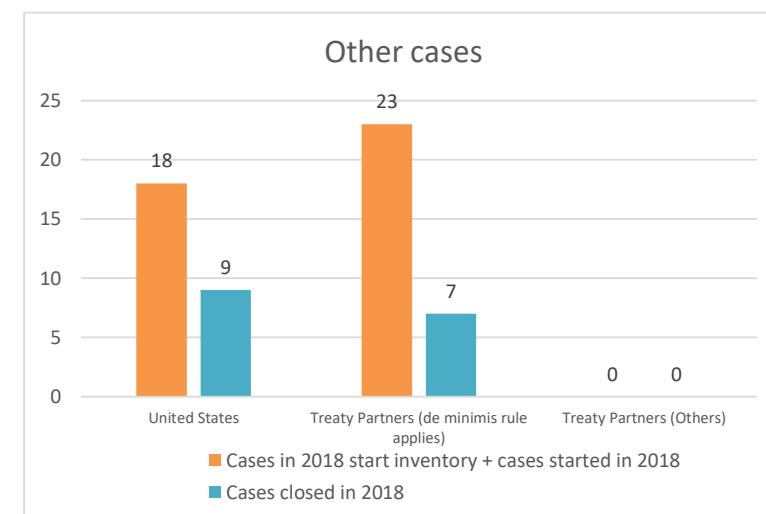
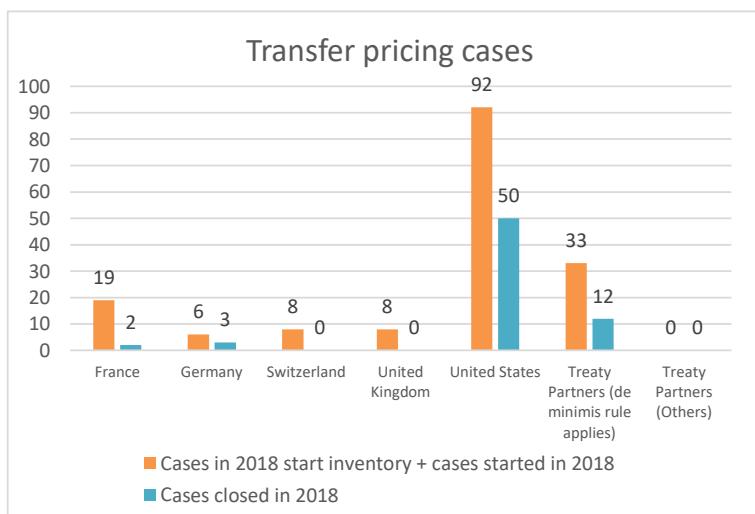
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.17	1.27	11.46	5.98
Other cases	9.31	1.01	6.70	6.78

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)

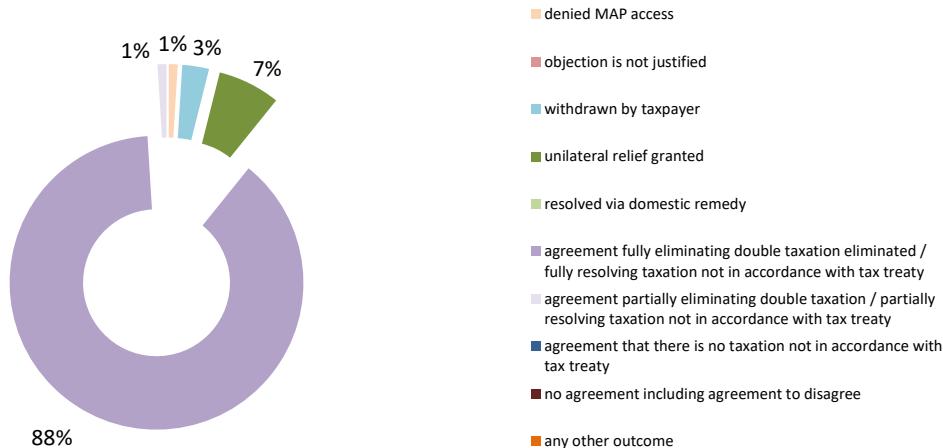
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



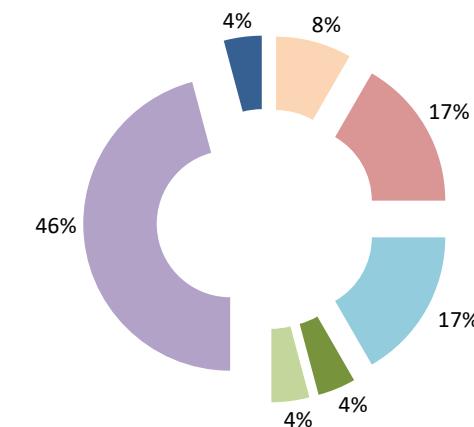
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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)	1	0	3	7	0	90	1	0	0	0	102
Cases started before 1 January 2016	0	0	2	0	0	33	0	0	0	0	35
Cases started as from 1 January 2016	1	0	1	7	0	57	1	0	0	0	67
Other cases (all)	2	4	4	1	1	11	0	1	0	0	24
Cases started before 1 January 2016	0	1	1	0	1	5	0	0	0	0	8
Cases started as from 1 January 2016	2	3	3	1	0	6	0	1	0	0	16
All cases	3	4	7	8	1	101	1	1	0	0	126

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	50	0	0	2	0	0	33	0	0	0	0	15	42.47
Row 2	Others	16	0	1	1	0	1	5	0	0	0	0	8	27.86
Row 3	Total	66	0	1	3	0	1	38	0	0	0	0	23	39.75

Notes:

1) Canada explained that the number of cases of MAP inventory on 1 January 2018 for attribution/allocation has been changed from 51 to 50 due to a change required to correct the opening inventory with one of the treaty partners. The inventory per 31 December 2017 and 1 January 2018 with the treaty partner has changed from 1 cases to 2 cases, because after careful consideration the Canada CA and the CA of the treaty partner concluded that in 2017 one case has incorrectly been reported as a protective claim for the treaty partner and a pre-2016 case for Canada. For 2018 Canada decided to include the case in the statistics.

2) The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the date of the closing letter sent to the taxpayer.

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														
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started 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 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	France	5	14	0	0	1	0	0	1	0	0	0	0	17
	Germany	3	3	0	0	0	1	0	2	0	0	0	0	3
	Switzerland	6	2	0	0	0	0	0	0	0	0	0	0	8
	United Kingdom	6	2	0	0	0	0	0	0	0	0	0	0	8
	United States	54	38	0	0	0	4	0	46	0	0	0	0	42
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17	16	1	0	0	2	0	8	1	0	0	0	21
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	91	75	1	0	1	7	0	57	1	0	0	0	99
	Notes													

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 States	8	10	0	2	1	1	0	4	0	1	0	0	9
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	11	12	2	1	2	0	0	2	0	0	0	0	16
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	19	22	2	3	3	1	0	6	0	1	0	0	25
	Notes:													

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 1	Column 2	Column 3	Column 4	Column 5	
Row 1	France	22.24	1.15	17.38	4.87
	Germany	12.43	1.15	12.49	10.78
	United States	15.15	1.28	11.71	5.3
Row 2	Treaty Partners (de minimis rule applies)	14.77	1.26	8.99	7.93
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	15.17	1.27	11.46	5.98
	Notes:				

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 States	10.53	1.02	6.41	7.93	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7.73	0.99	7.21	4.77	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	9.31	1.01	6.70	6.78	
	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

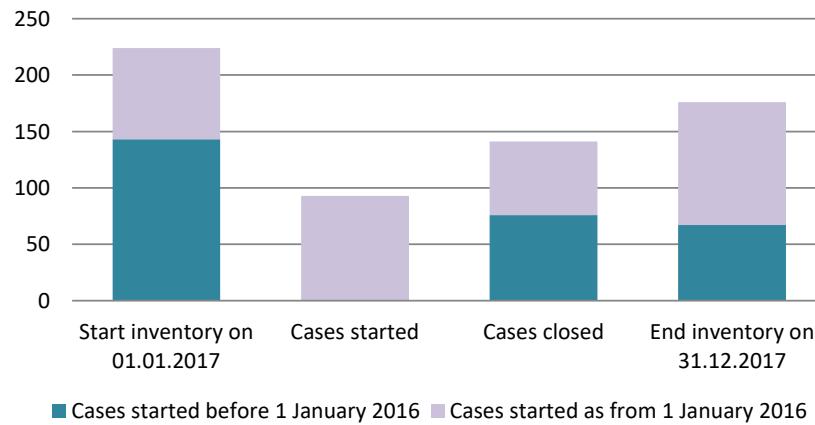
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

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	Total Average Time	14.04	1.22	10.39	6.16
Notes:					

Canada

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	121	0	70	51
Other cases	22	0	6	16

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	61	73	44	90
Other cases	20	20	21	19

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	33.79
Other cases	22.01

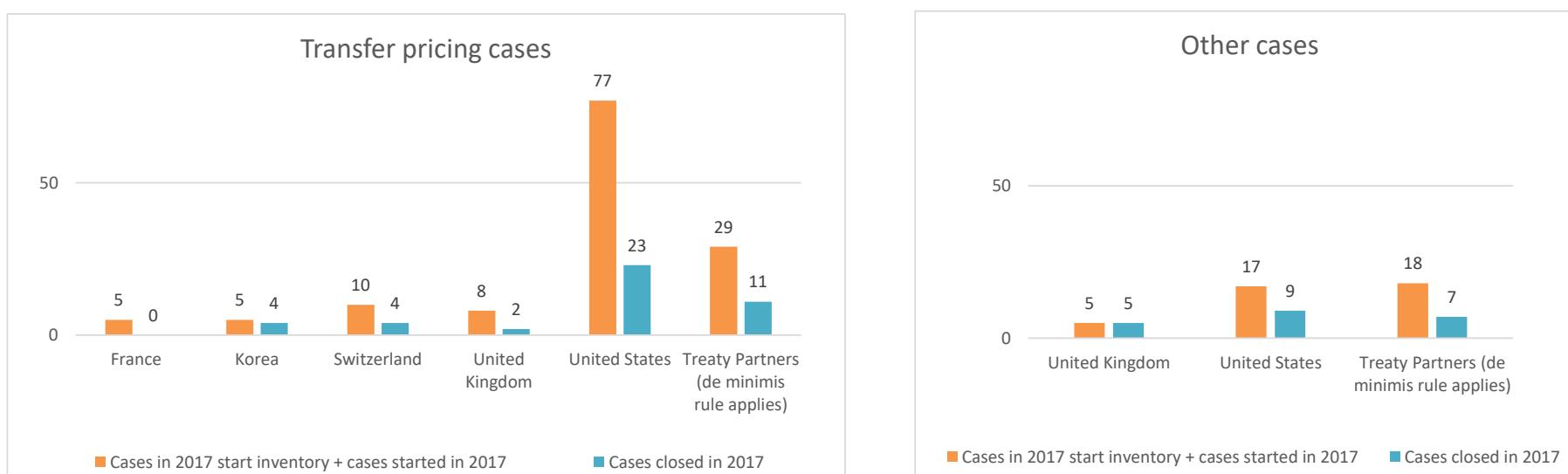
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the date of the closing letter sent to the taxpayer.

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	2.13	4.30	2.99
Other cases	5.74	1.94	3.48	3.11

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>.

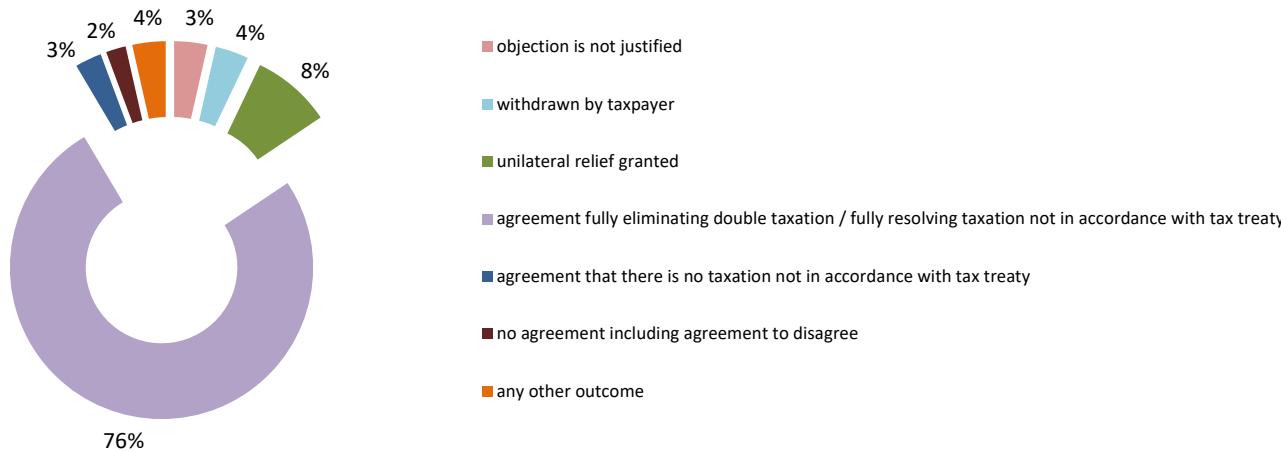
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	9	0	95	0	1	1	5	114
Cases started before 1 January 2016	0	0	3	0	0	65	0	1	1	0	70
Cases started as from 1 January 2016	0	0	0	9	0	30	0	0	0	5	44
Other cases (all)	0	5	2	3	0	12	0	3	2	0	27
Cases started before 1 January 2016	0	0	1	0	0	3	0	0	2	0	6
Cases started as from 1 January 2016	0	5	1	3	0	9	0	3	0	0	21
All cases	0	5	5	12	0	107	0	4	3	5	141

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	121	0	0	3	0	0	65	0	1	1	0	51	33.79
Row 2	Others	22	0	0	1	0	0	3	0	0	2	0	16	22.01
Row 3	Total	143	0	0	4	0	0	68	0	1	3	0	67	32.86
<p><u>Notes:</u></p> <p>1) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <ul style="list-style-type: none"> (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter sent to the taxpayer. <p>2) Canada reported 119 cases in inventory on December 31, 2016 and is now reporting 121 cases as the starting inventory on January 1, 2017. During the review of the cases for the 2017 MAP Statistics exercise, it appeared that 2 cases were actually started in 2015 but were missed (not included) in the report for 2016.</p>														

Annex B

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	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	France	2	3	0	0	0	0	0	0	0	0	0	0	5
	Korea	3	2	0	0	0	0	0	4	0	0	0	0	1
	Switzerland	5	5	0	0	0	0	0	4	0	0	0	0	6
	United Kingdom	2	6	0	0	0	2	0	0	0	0	0	0	6
	United States	31	46	0	0	0	2	0	16	0	0	0	5	54
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	18	11	0	0	0	5	0	6	0	0	0	0	18
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	61	73	0	0	0	9	0	30	0	0	0	5	90
	Notes	2016 end inventory differs from 2017 start inventory as Canada reported some cases with two jurisdictions in its inventory on December 31, 2016, two of which actually had a start date in 2017.												

Annex B

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	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 1	United Kingdom	3	2	0	0	0	0	0	2	0	3	0	0	0
	United States	7	10	0	3	0	1	0	5	0	0	0	0	8
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10	8	0	2	1	2	0	2	0	0	0	0	11
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	20	20	0	5	1	3	0	9	0	3	0	0	19
	Notes:													

Annex B

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	Korea	10.27	1.15	2.19	3.04
	Switzerland	11.23	1.15	13.48	3.39
	United Kingdom	2.92	0.94	2.80	0.12
	United States	5.60	3.11	3.29	2.92
Row 2	Treaty Partners (de minimis rule applies)	9.25	0.99	5.17	3.74
Row 3	Treaty Partners (Others)				
	Total Average Time	7.33	2.13	4.30	2.99
	Notes:				

Annex B

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

Table 2: Other MAP Cases

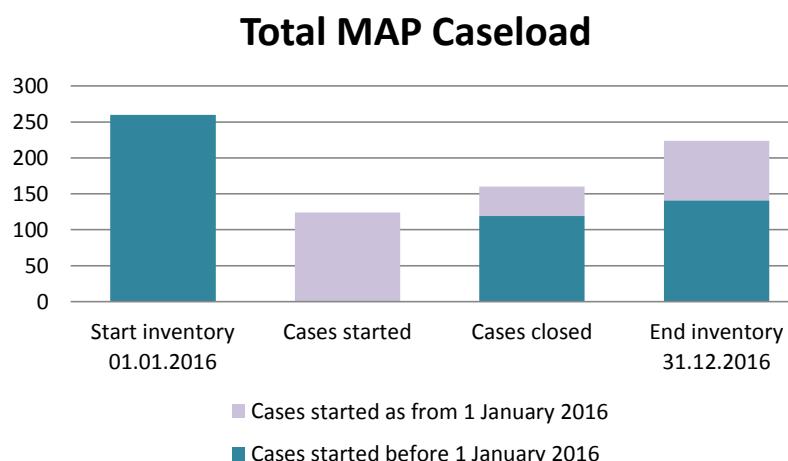
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	United Kingdom	4.59	2.44	1.97	2.62
	United States	6.04	2.42	4.02	3.99
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6.17	0.98	4.92	2.18
Row 3	Treaty Partners (Others)				
	Total Average Time	5.74	1.94	3.48	3.11
	Notes:				

Annex B

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	Total Average Time	6.81	2.07	4.05	3.03
	<u>Notes:</u>				

Canada



	Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	223	0	0	104	119
Other cases	37	0	0	15	22

	Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	100	0	37	63
Other cases	0	24	0	4	20

Average time needed to close MAP cases

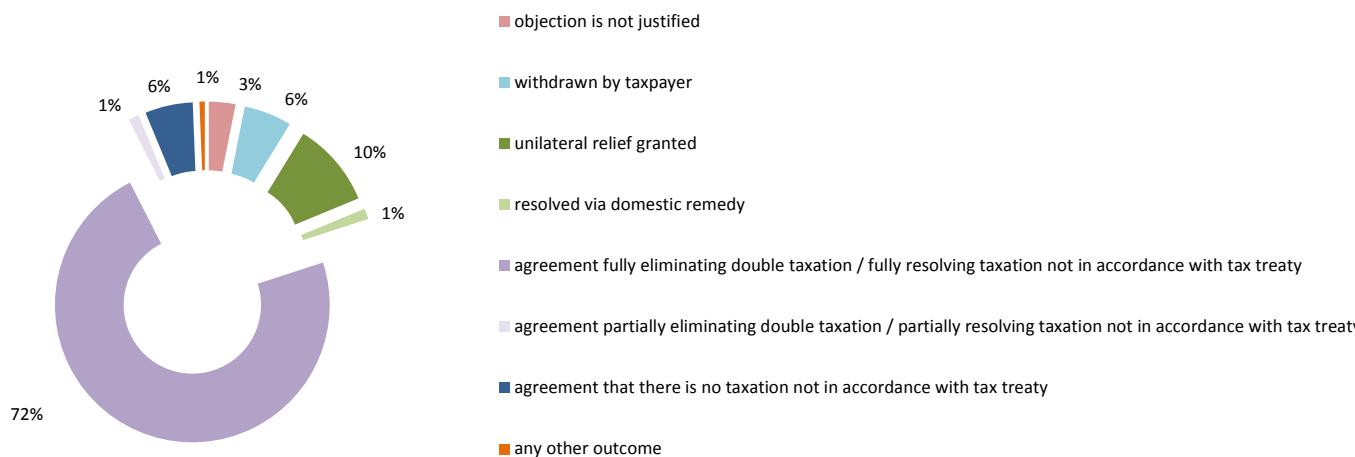
Cases started before 1 January 2016	Average time
Transfer pricing cases	27.77
Other cases	25.57

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 of filing of the MAP request; and
(ii) end date: the date of the closing letter sent to the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.46	0.52	3.04	1.16
Other cases	7.22	1.16	4.23	0.57

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	3	5	15	0	113	2	2	0	1	141
Cases started before 1 January 2016	0	3	3	14	0	79	2	2	0	1	104
Cases started as from 1 January 2016	0	0	2	1	0	34	0	0	0	0	37
Other cases (all)	0	2	4	1	2	3	0	7	0	0	19
Cases started before 1 January 2016	0	0	4	1	0	3	0	7	0	0	15
Cases started as from 1 January 2016	0	2	0	0	2	0	0	0	0	0	4
All cases	0	5	9	16	2	116	2	9	0	1	160

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*²⁷) 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*).

²⁷ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Canada**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 2015**

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	5	0			3	0	1	0	0	0	76.78	N/A
2010	12	1			9	0	3	1	2	0	58.89	N/A
2011	18	1			13	0	5	1	1	0	46.26	N/A
2012	35	1			21	0	15	1	3	0	34.07	N/A
2013	75	3			27	1	47	2	2	0	23.60	29.47
2014	101	5			27	0	75	5	0	0	12.84	N/A
2015			128	2	14	0	114	2	0	0	4.85	N/A
Total	246	11	128	2	114	1	260	12	8	0	27.45	29.47

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2014-2015, please refer to: http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/cs_mp-eng.html.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **CANADA**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 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
2008 or prior	5	0			2	0	3	0	0	0	73.92	N/A
2009	7	0			2	0	2	0	0	0	62.58	N/A
2010	21	1			14	0	12	1	2	0	47.22	N/A
2011(*)	25	1			11	0	18	1	0	0	35.52	N/A
2012(*)	56	1			29	0	35	1	2	0	25.44	N/A
2013	114	4			31	1	75	3	2	0	14.90	4.27
2014			122	5	15	0	101	5	0	0	6.56	N/A
Total	228	7	122	5	104	1	246	11	6	0	25.22	4.27

(*) The opening inventories were restated to allocate files from “protective filing” to “initiated” and to make correction of a file from OECD to non-OECD.

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2013-2014, please refer to: http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/cs_mp-eng.html.

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 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
2007 or prior	3	0			1	0	2	0	0	0	76.47	--
2008	7	0			4	0	3	0	1	0	59.66	--
2009	11	0			4	0	7	0	0	0	45.97	--
2010	44	1			23	0	21	1	2	0	35.12	--
2011(*)	75	2			50	1	25	1	1	0	25.74	25.73
2012(*)	78	1			22	0	56	1	2	0	12.95	--
2013			123	4	9	0	114	4	3	0	7.76	--
Total	218	4	123	4	113	1	228	7	9	0	26.09	25.73

(*) The opening inventories were restated to allocate files from "protective filing" to "initiated" and to make correction of a file from OECD to non-OECD.

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2012-2013, please refer to: http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/cs_mp-eng.html.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Canada/Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 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
2006 or prior	4	1			1	0	1	0	2	1	74.72	74.30
2007	9	0			7	0	2	0	0	0	52.66	0
2008	19	1			10	1	7	0	2	0	43.10	45.44
2009	29	1			17	1	11	0	1	0	35.52	32.98
2010	71	2			27	1	44	1	0	0	24.75	25.38
2011(*)	93	2			18	0	75	2	0	0	15.10	0
2012			86	1	5	1	79	0	2	0	4.17	1.30
Total	225	7	86	1	85	4	219	3	7	1	30.49	35.88

(*) The opening inventory was restated (as compared to the ending inventory in the MAP PROGRAM STATISTICS FOR 2011 REPORTING PERIOD (2011 Report) to reflect a change in status from “protective filing” to “initiated”. The total ending inventory – OECD in the 2011 Report was 93 instead of 85; no change for non-OECD.

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2011-2012, please refer to: http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/cs_mp-eng.html.

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Canada/Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 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
2006 or prior	11	1			6		4	1	1	0	74.16	0
2007	21	0			11		9	0	1	0	46.68	0
2008	37	2			16		19	1	2	1	37.36	31.97
2009	59	2			28		29	1	2	1	26.51	23.53
2010	89	3			15		71	2	3	1	12.25	19.33
2011			92	2	5		85	2	2	0	7.06	0
Total	217	8			81	0	217	7	11	3	30.88	24.33

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2010-2011, please refer to: http://www.cra-arc.gc.ca/tx/nnrstdnts/cmp/mp_rprt_2010-2011-eng.pdf.

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Canada/Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2010**

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	13	0			7	0	6	0	0	0	60.88	0
2006	10	1			5	0	5	1	0	0	45.72	0
2007	32	0			10	0	21	0	1	0	33.49	0
2008	52	2			14	0	37	2	1	0	21.78	0
2009	90	2			29	0	59	2	2	0	13.61	0
2010			98	3	9	0	89	3	0	0	5.09	0
Total	197(*)	5			74	0	217	8	4	0	23.43	0

(*) The opening inventory was restated (as compared to the ending inventory in the MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD ("2009 Report")) to reflect a change in status from "protective filing" to "initiated". The total ending inventory – OECD in the 2009 Report was 202 instead of 201.

MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration. For example, requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. For further information about the results of the Canadian MAP program in 2009-2010, please refer to: http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/mp_rprt_2009-2010-eng.pdf.

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Canada/Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 2009**

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	13	0			8	0	3	0	2	0	69.6	
2005	13	0			4	0	9	0	0	0	53	
2006	31	1			14	0	10	1	7	0	38.19	
2007	52	0			20	0	32	0	0	0	23.95	
2008	74	2			21	0	53	2	0	0	14.66	
2009			101	2	7	0	94	2	0	0	4	
Total	183	3			74	0	201	5	9	0	29.76	

Canada's MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration (for example, requests for a refund of excess withholding tax). For further information about the results of the Canadian MAP program in 2007-2008, please refer to http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/mp_rprt_2008-2009-eng.pdf (English) or http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/mp_rprt_2008-2009-fra.pdf (French).

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Canada/Canada

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **March 31, 2008**

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	5(*)				2		3		0		65.5			
2004	12				2		10		0		45			
2005	17(*)				4		13		0		30.75			
2006	54(*)				21		32		1		26.9			
2007	62				9		52		1		15			
2008			85		8		76		1		7			
Total	150		85		46		186		3		24.63			

* The opening inventory for MAP cases initiated in these years was re-stated (as compared to the ending inventory in Canada's MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR (2007 Report) to reflect a change in status from "protective filing" to initiated and to delete cases opened by error. The total ending inventory in the 2007 Report was 153 compared to the opening inventory of 150 in this report.

Canada's MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve issues and agreements between the Canadian competent authority and a taxpayer, and do not involve another tax administration (for example, requests for a refund of excess withholding tax). For further information about the results of the Canadian MAP program in 2007-2008, please refer to http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/mp_rprt_2007-2008-eng.pdf (English) or http://www.cra-arc.gc.ca/tx/nrrsdnts/cmp/mp_rprt_2007-2008-fra.pdf (French).

The number of non-OECD cases is small. The OECD and non-OECD cases are combined in order to protect the identity of taxpayers.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR¹

Country: **Canada/Canada**

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 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	1	---	0	0	1	87
2002	6	---	3	3	0	58
2003	9	---	3	5	1	50.8
2004	26	---	12	12	2	30.57
2005	32*	---	13	18	1	24.42
2006	74*	---	21	53	0	12.7
2007	---	70	8	62	0	4.5
Total	148	70	60	153	5	23.64

* These numbers were restated (as compared to the closing inventories of MAP cases initiated in 2005 and 2006 – 34 and 58, respectively – presented in Canada's MAP program statistics for 2006) to reflect a change of status in 2006 cases from “protective filing” to “initiated”.

¹ MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve agreements and issues between Canada's Competent Authority and a taxpayer, and do not involve another tax administration. For example, they include deferred gains agreements and requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. In the 2007 fiscal year, 204 non-negotiable cases were received and 201 cases were completed. Except for the agreements (10 completed), the non-negotiable cases were resolved within a 30-day period, on average.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR¹

Country: **Canada/Canada**

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 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	---	0	1	0	0
2001	1	---	0	0	1	60
2002	7	---	1	6	0	51
2003	20	---	9	9	2	38.45
2004	52	---	24	26	2	27.93
2005	54	---	18	34	2	19.15
2006	--	76	18	58	0	10.60
Total	135	76	70	134	7	23.82

¹ MAP cases are divided: negotiable and non-negotiable. Negotiable cases involve a request requiring discussions with another tax administration in order to resolve a treaty issue. Non-negotiable cases involve agreements and issues between Canada's Competent Authority and a taxpayer, and do not involve another tax administration. For example, they include deferred gains agreements and requests for a refund of excess withholding tax. Only negotiable MAP cases are presented in the above table. In the 2006 fiscal year, 212 non-negotiable cases were received and 216 cases were completed. Except for the agreements (1 completed), the non-negotiable cases were resolved within a 30-day period, on average.