

Mutual Agreement Procedure Statistics per jurisdiction

## **Japan**

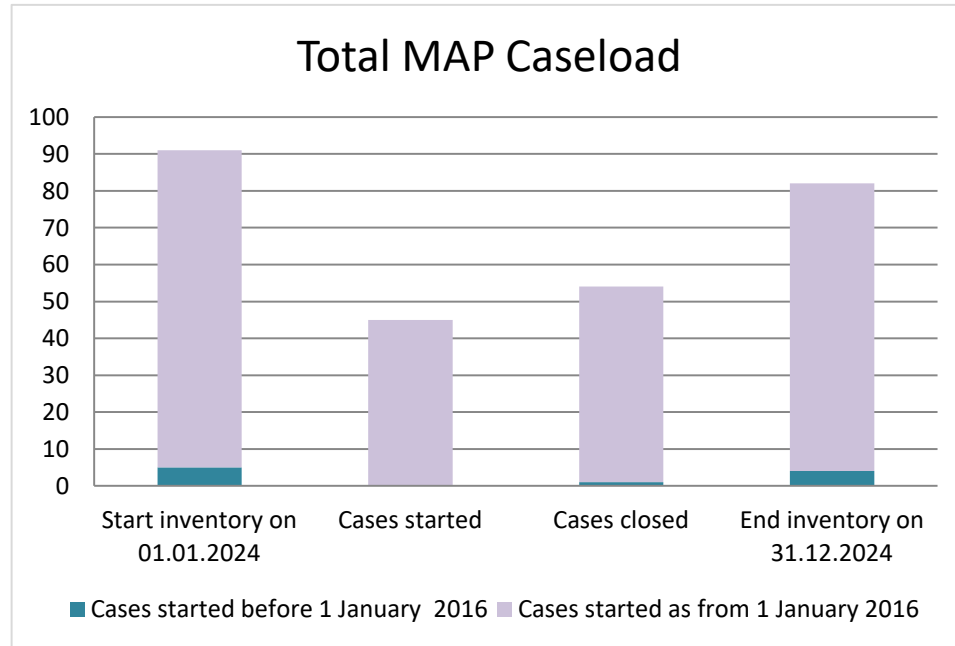
2006-2015 (pre-MAP Statistics Reporting Framework) and 2016-2024  
(post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



## Japan

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	5	0	1	4
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	71	37	47	61
Other cases	15	8	6	17

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	124.01
Other cases	n.a.

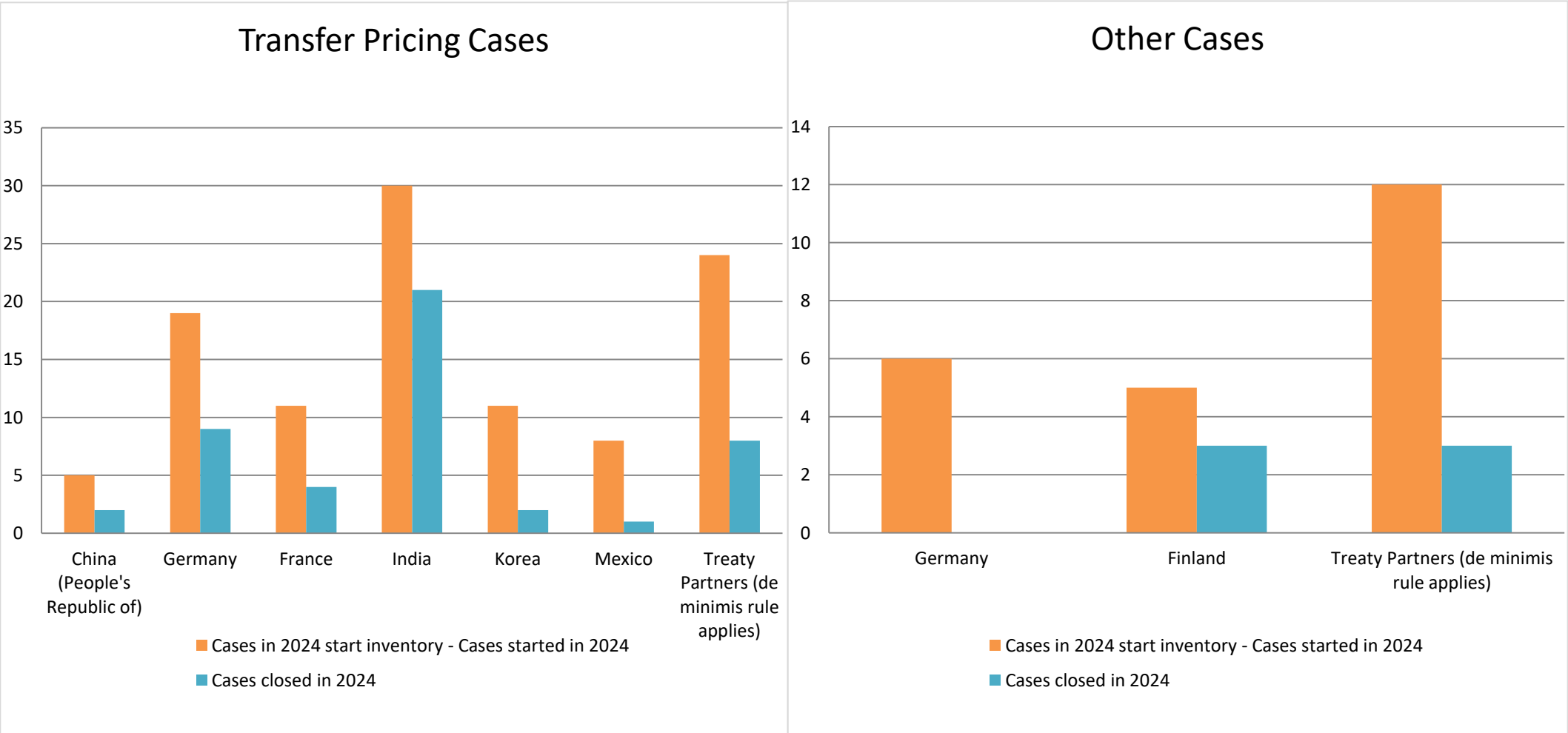
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	29.68	0.99	10.83	19.11
Other cases	8.03	1.34	1.98	5.43

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)

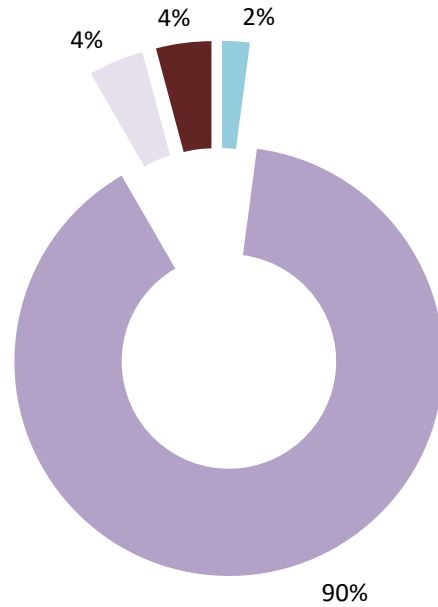
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs



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.

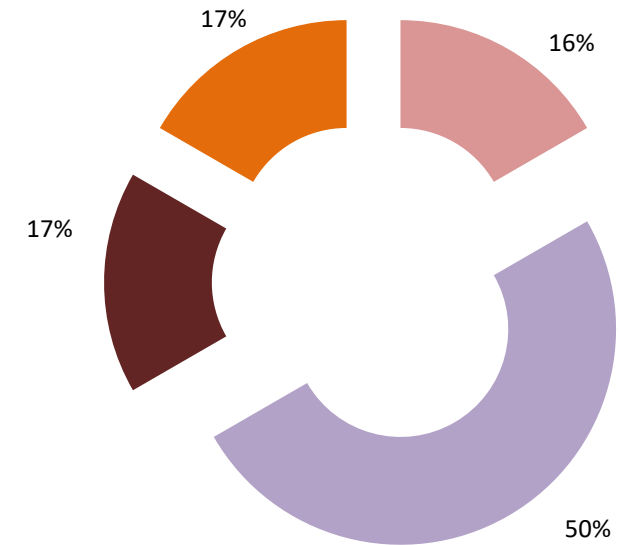
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

### 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>48</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	0	0	42	2	0	2	0	47
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>6</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	0	0	3	0	0	1	1	6
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>46</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>54</b>

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	5	0	0	0	0	0	1	0	0	0	0	4	124.01
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	5	0	0	0	0	0	1	0	0	0	0	4	#VALUE!
	Notes:													

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	China (People's Republic of)	2	3	0	0	0	0	0	1	0	1	0	3
	Germany	18	1	0	0	0	0	8	0	0	1	0	10
	France	7	4	0	0	0	0	4	0	0	0	0	7
	India	22	8	0	0	0	0	21	0	0	0	0	9
	Korea	6	5	0	0	0	0	2	0	0	0	0	9
	Mexico	4	4	0	0	0	0	0	1	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	12	12	0	0	1	0	7	0	0	0	0	16
	Total	71	37	0	0	1	0	42	2	0	2	0	61
<div>Notes:</div> <div>There are some mismatches between 2023 end inventory and 2024 start inventory which has been corrected under mutual reconciliation with treaty partners.</div>													

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	3	3	0	0	0	0	0	0	0	0	0	6
Row 2	Finland	4	1	0	1	0	0	0	1	0	0	1	2
	Treaty Partners (de minimis rule applies)	8	4	0	0	0	0	2	0	0	1	0	9
	Total	15	8	0	1	0	0	3	0	0	1	1	17
Notes:													

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	59
>=2 and <4 years old	14
>=4 and <6 years old	2
>=6 years old	3



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	China (People's Republic of)	45.22	0.72	18.74	26.48
	Germany	43.39	1.54	17.59	25.80
	France	32.84	0.86	11.17	21.67
	India	28.63	0.83	8.53	16.71
	Korea	22.08	0.44	7.08	14.99
	Mexico	42.44	0.99	6.54	35.90
Row 2	Treaty Partners (de minimis rule applies)	11.84	1.07	4.40	8.31
	Total	29.68	0.99	10.83	19.11
Notes:					

Annex B

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

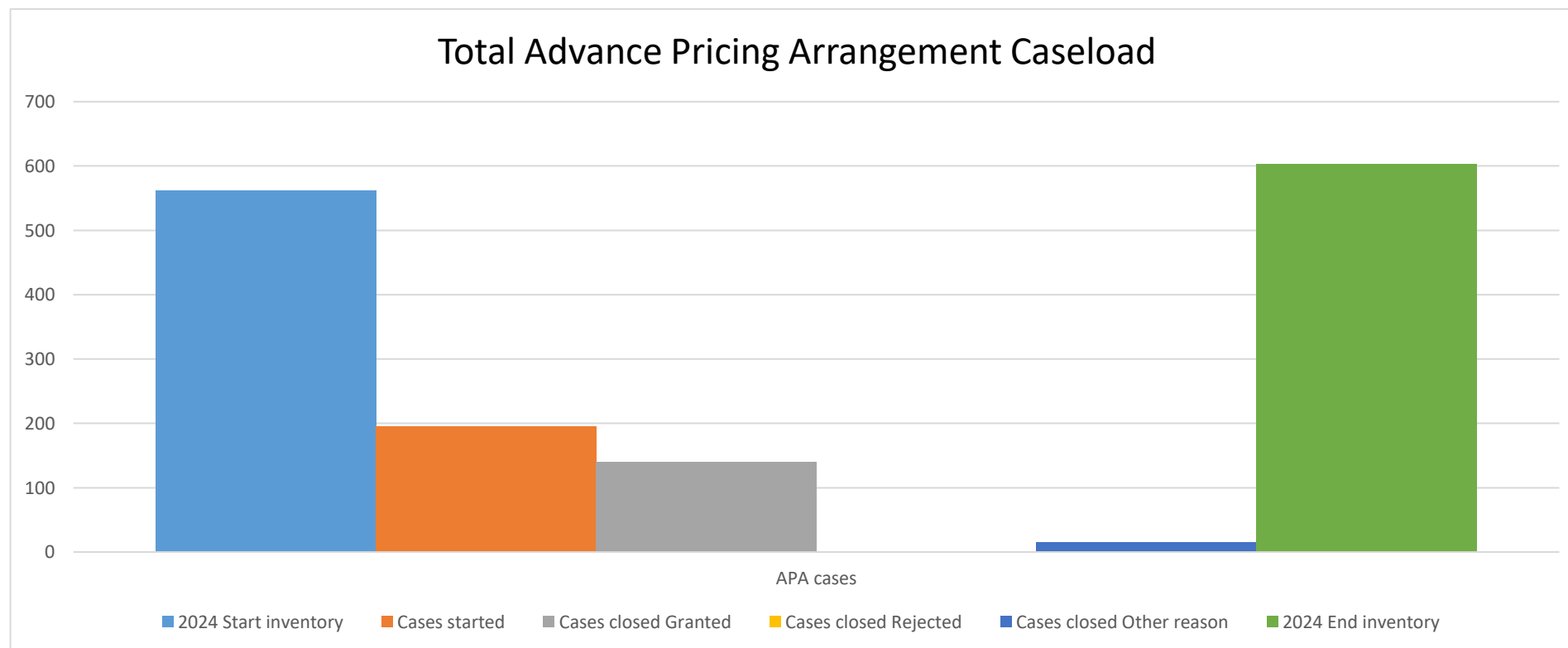
Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	29.68
Notes:	

	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	Finland	2.93	1.53	0.34	2.62
Row 2	Treaty Partners (de minimis rule applies)	13.13	1.15	4.45	9.65
	Total	8.03	1.34	1.98	5.43
	Notes:				

	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
	Cases closed in the Bilateral stage	8.38
	<u>Notes:</u>	

	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	27.23	1.03	9.75	17.45
	Notes:				

## Japan

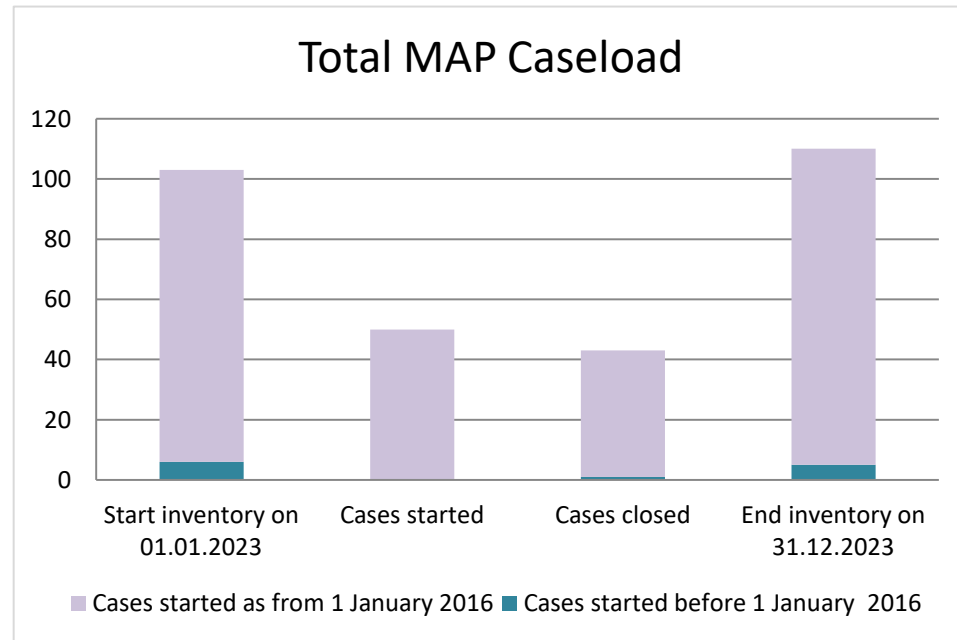


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	562	195	139	0	15	603	32.60

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	562	195	139	0	15	603	32.60
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	(i)start date: the date when the MAP request from the taxpayer or through the foreign tax authority was received (ii)end date: either the date when the letter to close was sent/received or the date when the MAP request was withdrawn by the taxpayer						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and subsequently a confirmation letter was sent/received at any point during the reporting period.						
Further information	The number of APAs includes cases related to compensating adjustment, critical assumption, or revisions.						

## Japan

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	6	0	1	5
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	83	42	35	90
Other cases	14	8	7	15

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	116.25
Other cases	n.a.

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

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

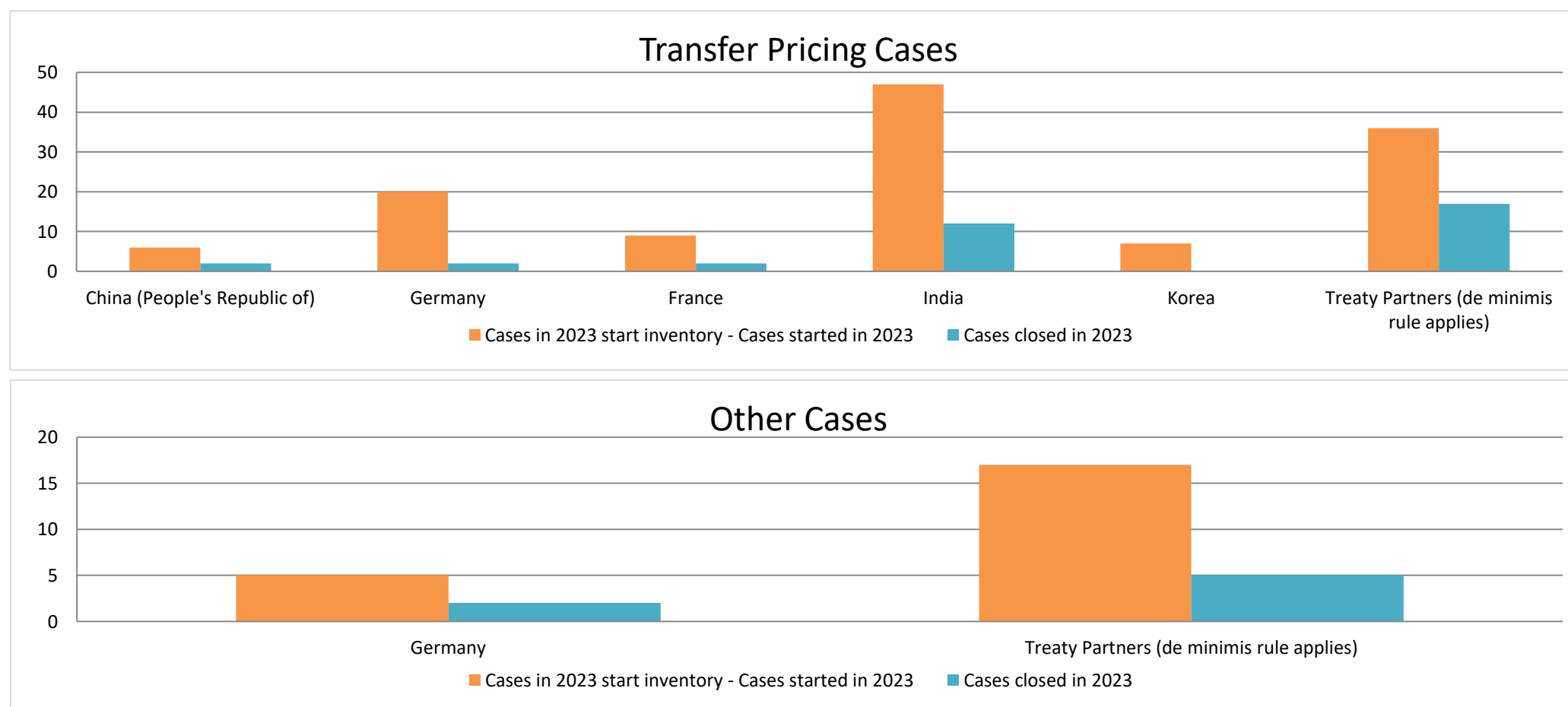
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.25	1.70	9.17	10.86
Other cases	17.94	1.85	6.67	7.31

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



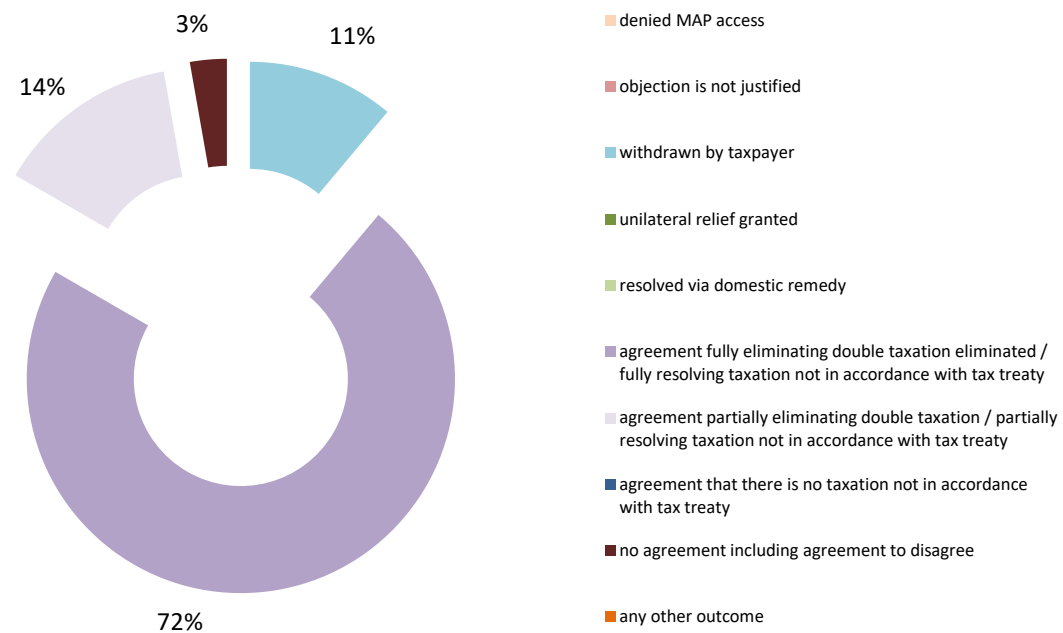
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs

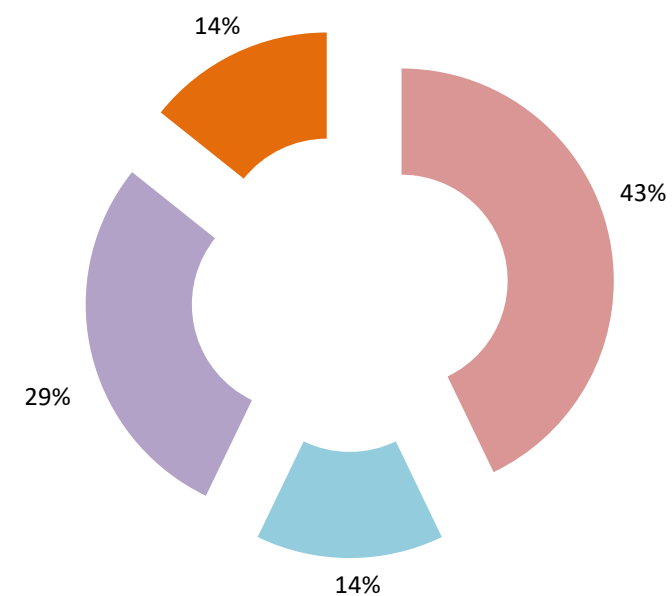


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>36</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	4	0	0	26	5	0	0	0	35
<b>Other cases (all)</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>7</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	3	1	0	0	2	0	0	0	1	7
<b>All cases</b>	<b>0</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>43</b>

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	6	0	0	0	0	0	0	0	0	1	0	5	116.25
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	6	0	0	0	0	0	0	0	0	1	0	5	116.25
Notes:														

Annex B

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

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-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	China (People's Republic of)	5	1	0	0	0	0	0	0	2	0	0	0	4
	Germany	13	7	0	0	2	0	0	0	0	0	0	0	18
	France	8	1	0	0	0	0	0	2	0	0	0	0	7
Row 2	India	32	15	0	0	0	0	0	12	0	0	0	0	35
	Korea	3	4	0	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	22	14	0	0	2	0	0	12	3	0	0	0	19
	Total	83	42	0	0	4	0	0	26	5	0	0	0	90
	Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	4	1	0	1	1	0	0	0	0	0	0	0	3
Treaty Partners (de minimis rule applies)	10	7	0	2	0	0	0	2	0	0	0	1	12
Total	14	8	0	3	1	0	0	2	0	0	0	1	15
Notes:													

Annex B

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

Table 3: 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	69
>=2 and <4 years old	23
>=4 and <6 years old	8
>=6 years old	5

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	China (People's Republic of)	34.82	0.99	25.40	9.42
	Germany	0.00	14.99	n.a.	n.a.
	France	22.59	1.15	12.67	9.92
	India	16.66	0.64	7.75	8.91
Row 2	Treaty Partners (de minimis rule applies)	21.12	1.04	7.30	13.20
	Total	19.25	1.70	9.17	10.86
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	0
	Cases closed in the Bilateral stage	35
Notes:		



Annex B

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

	Table 2: Other MAP Cases				
	Treaty Partner	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	24.02	1.79	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	15.50	1.87	6.67	7.31
	Total	17.94	1.85	6.67	7.31
	Notes:				

Annex B

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

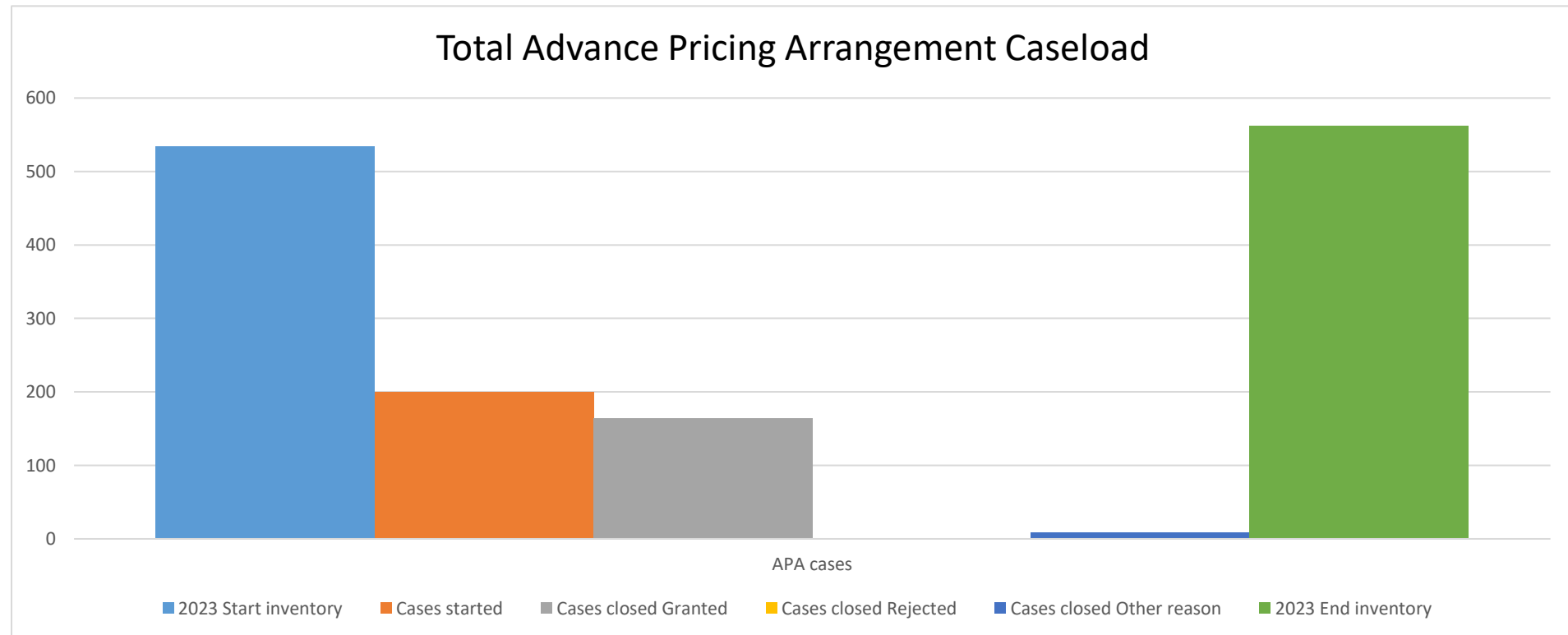
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	3
Cases closed in the Bilateral stage	4
Notes:	

Annex B

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

	Table 3: All MAP Cases				
	average time taken (in months) for post-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	19.03	1.73	8.86	10.41
	Notes:				

## Japan

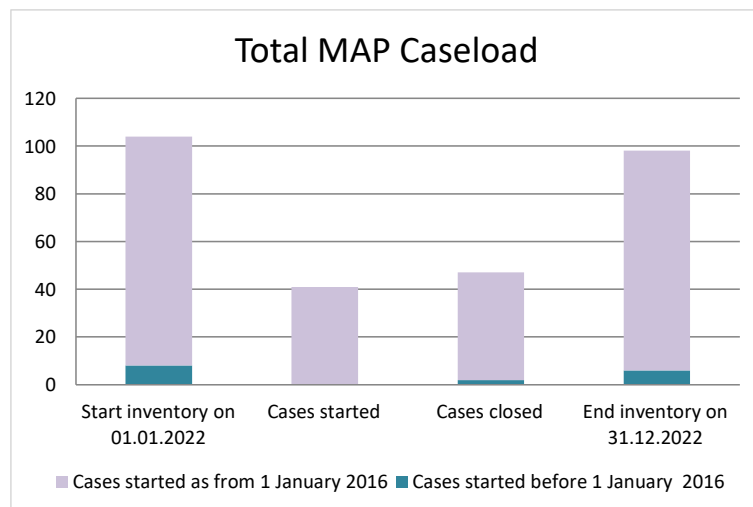


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	534	200	164	0	8	562	32.9

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	534	200	164	0	8	562	32.9
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	(i)start date: the date when the MAP request from the taxpayer or through the foreign tax authority was received (ii)end date: either the date when the confirmation letter was sent/received or the date when the MAP request was withdrawn by the taxpayer						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and subsequently a confirmation letter was sent/received at any point during the reporting period.						
Further information	The number of APAs includes cases related to compensating adjustment, critical assumption, or revisions.						

## Japan



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	8	0	2	6
Other cases	0	0	0	0

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	80	36	37	79
Other cases	16	5	8	13

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	88.60
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:

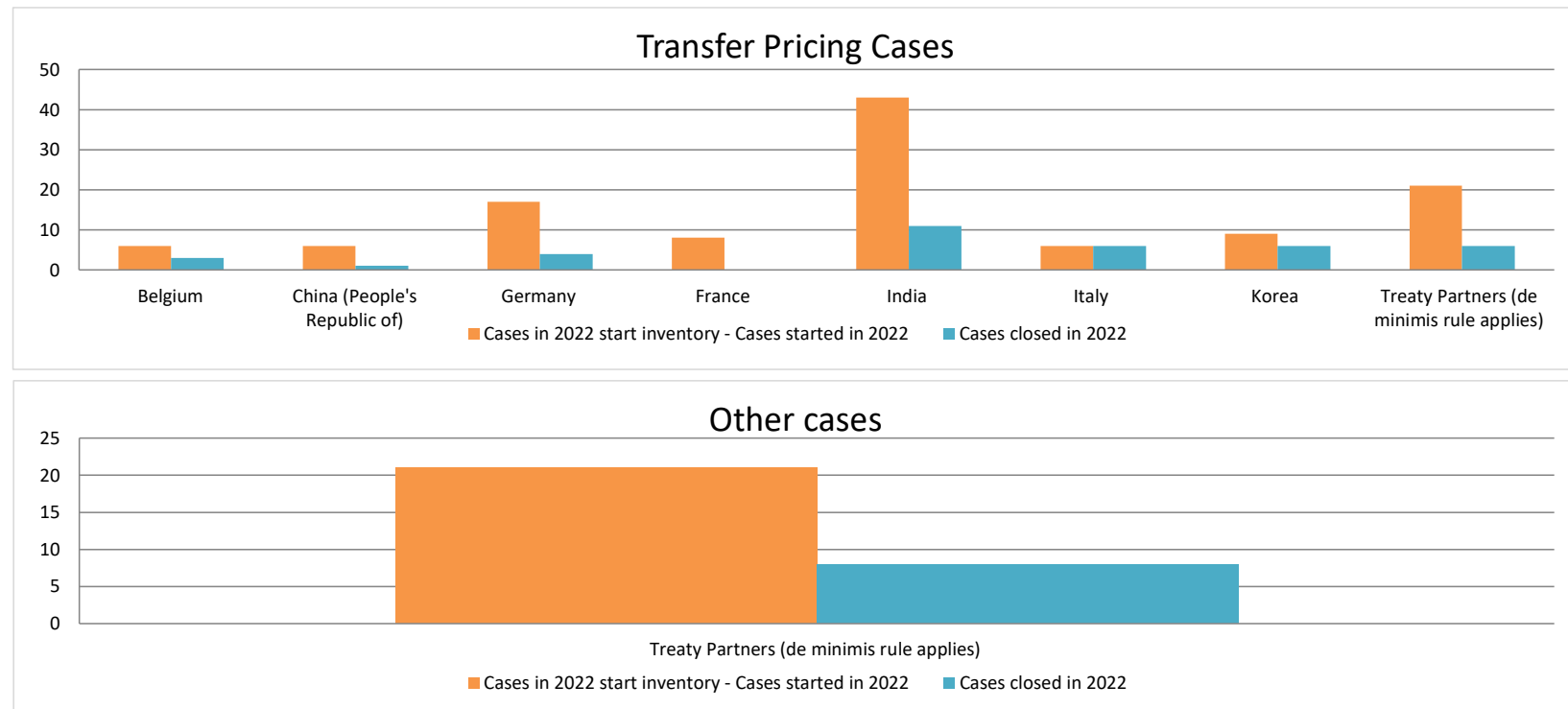
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	27.50	0.99	14.74	16.87
Other cases	18.44	1.15	7.77	13.95

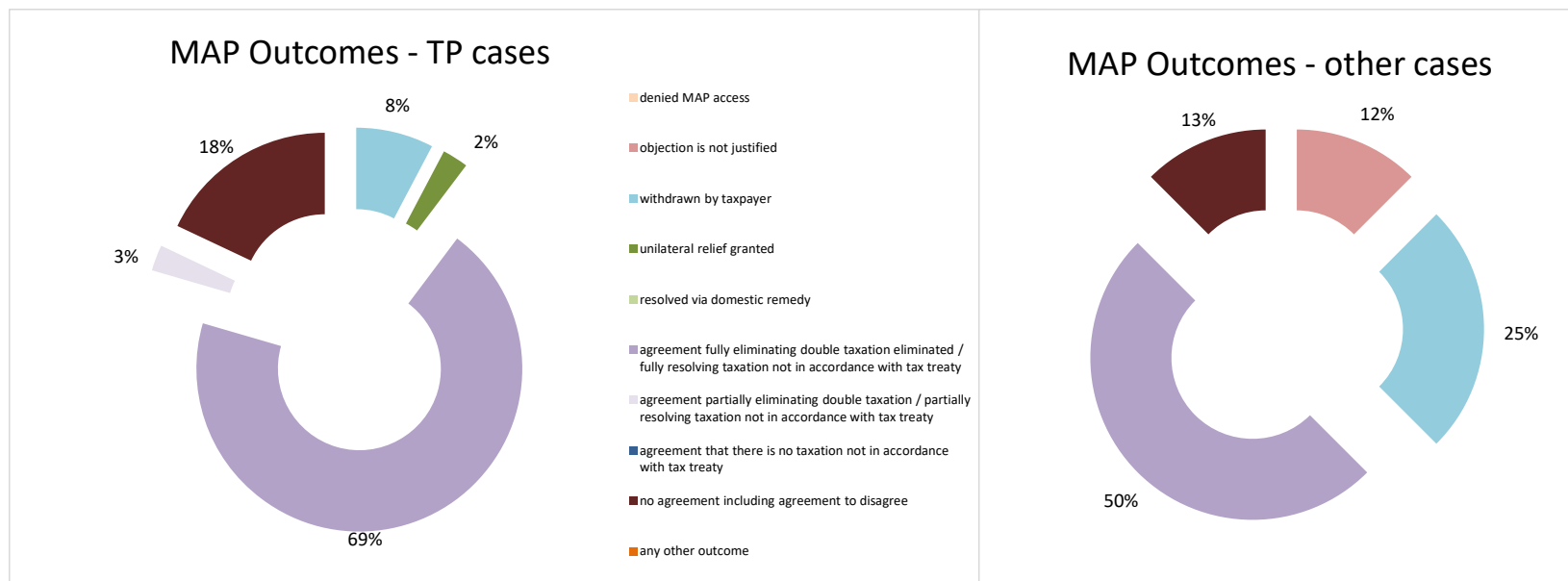
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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 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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	0	3	1	0	27	1	0	7	0	39
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	1	0	2
Cases started as from 1 January 2016	0	0	2	1	0	27	1	0	6	0	37
<b>Other cases (all)</b>	0	1	2	0	0	4	0	0	1	0	8
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	2	0	0	4	0	0	1	0	8
<b>All cases</b>	0	1	5	1	0	31	1	0	8	0	47



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	8	0	0	1	0	0	0	0	0	1	0	6	88.60
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	8	0	0	1	0	0	0	0	0	1	0	6	#VALUE!
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases			The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework.											
Category of cases			As it is stated in the MAP Statistics Reporting Framework: (i) attribution/allocation cases are MAP cases where the taxpayer’s MAP request relates to (a) the attribution of profits to a permanent establishment; or (b) the determination of profits between associated enterprises, which are also known as a transfer pricing MAP case; (ii) Other cases - any MAP case that is not an attribution/allocation MAP case.											
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 when the MAP request was received or notification was given by the other competent authority; and (ii) end date : the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.											

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	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	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	Belgium	5	1	0	0	0	0	0	3	0	0	0	0	3
	China (People's Republic of)	5	1	0	0	0	0	0	0	1	0	0	0	5
	Germany	13	4	0	0	0	0	0	4	0	0	0	0	13
	France	3	5	0	0	0	0	0	0	0	0	0	0	8
	India	30	13	0	0	0	0	0	6	0	0	5	0	32
Row 2	Italy	5	1	0	0	0	0	0	5	0	0	1	0	0
	Korea	8	1	0	0	0	0	0	6	0	0	0	0	3
	Treaty Partners (de minimis rule applies)	11	10	0	0	2	1	0	3	0	0	0	0	15
	Total	80	36	0	0	2	1	0	27	1	0	6	0	79
	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
Treaty Partners (de minimis rule applies)	16	5	0	1	2	0	0	4	0	0	1	0	13
Total	16	5	0	1	2	0	0	4	0	0	1	0	13
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 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	17.37	1.04	13.41	12.59
	China (People's Republic of)	62.63	1.15	29.92	32.71
	Germany	34.22	1.21	16.67	21.72
	India	45.13	1.03	14.40	30.81
	Italy	19.64	1.00	18.28	4.48
	Korea	12.22	0.87	9.30	2.92
Row 2	Treaty Partners (de minimis rule applies)	13.04	0.83	13.64	13.58
	Total	27.50	0.99	14.74	16.87
Notes:					

Annex B

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

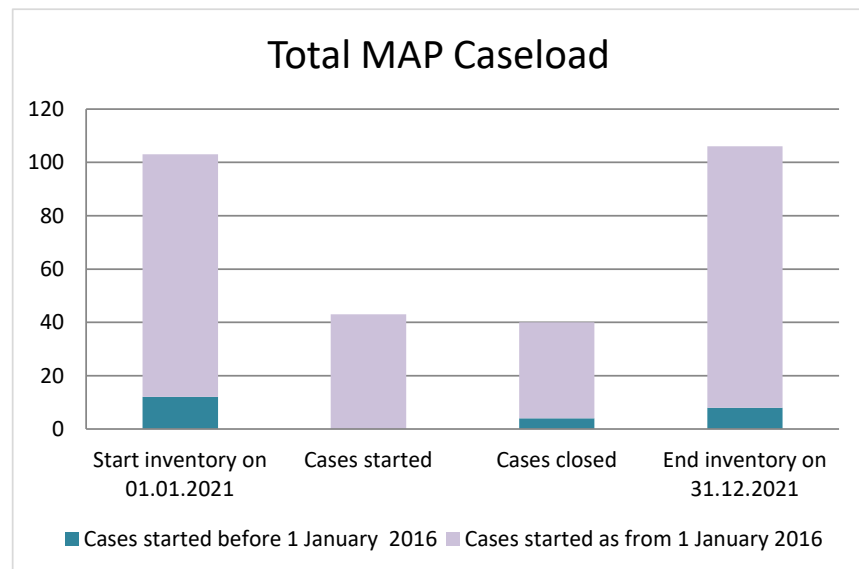
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	18.44	1.15	7.77	13.95
Total	18.44	1.15	7.77	13.95
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"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	25.89	1.02	13.72	16.44
Notes:					

## Japan



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	4	8
Other cases	0	0	0	0

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	78	33	29	82
Other cases	13	10	7	16

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	82.86
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:

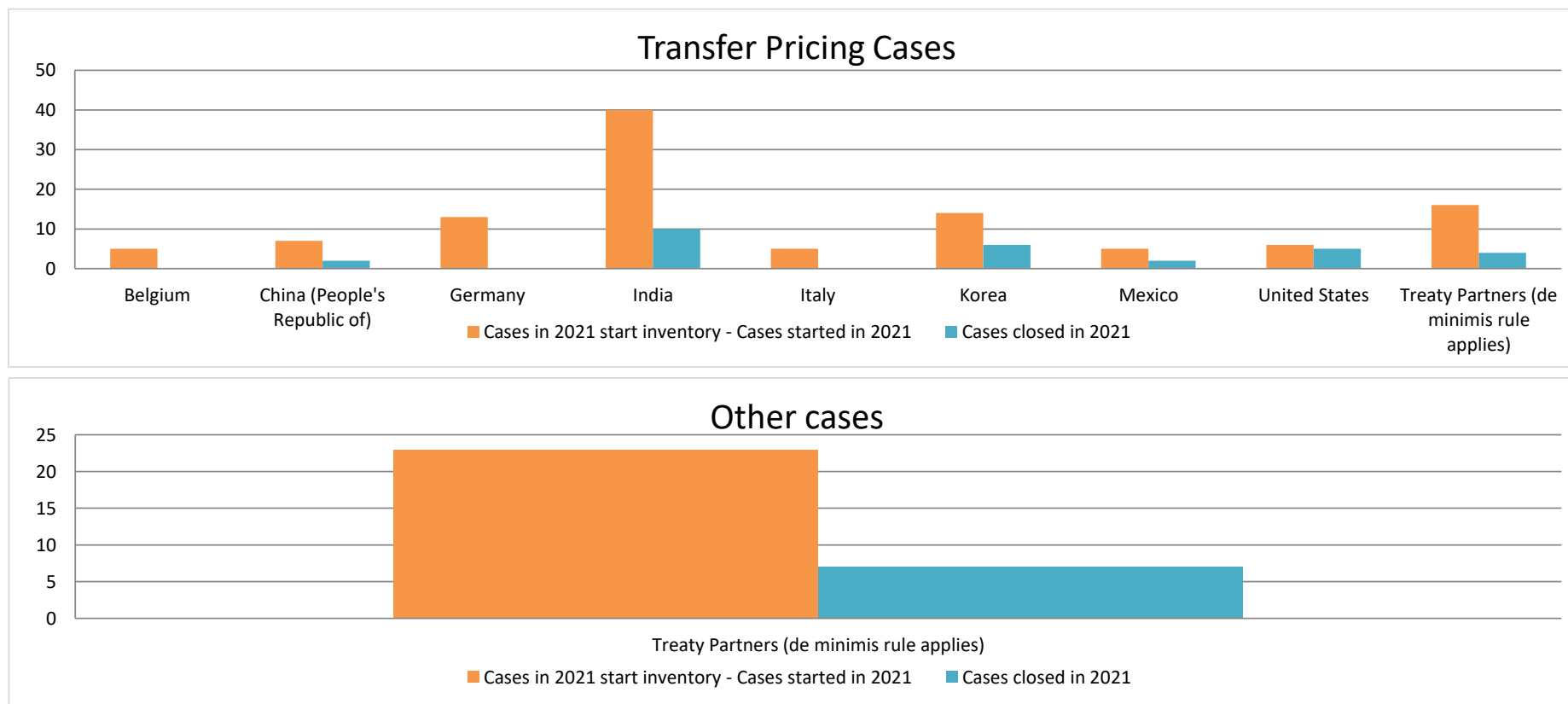
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.58	0.93	11.00	12.28
Other cases	26.79	1.11	11.19	19.27

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>

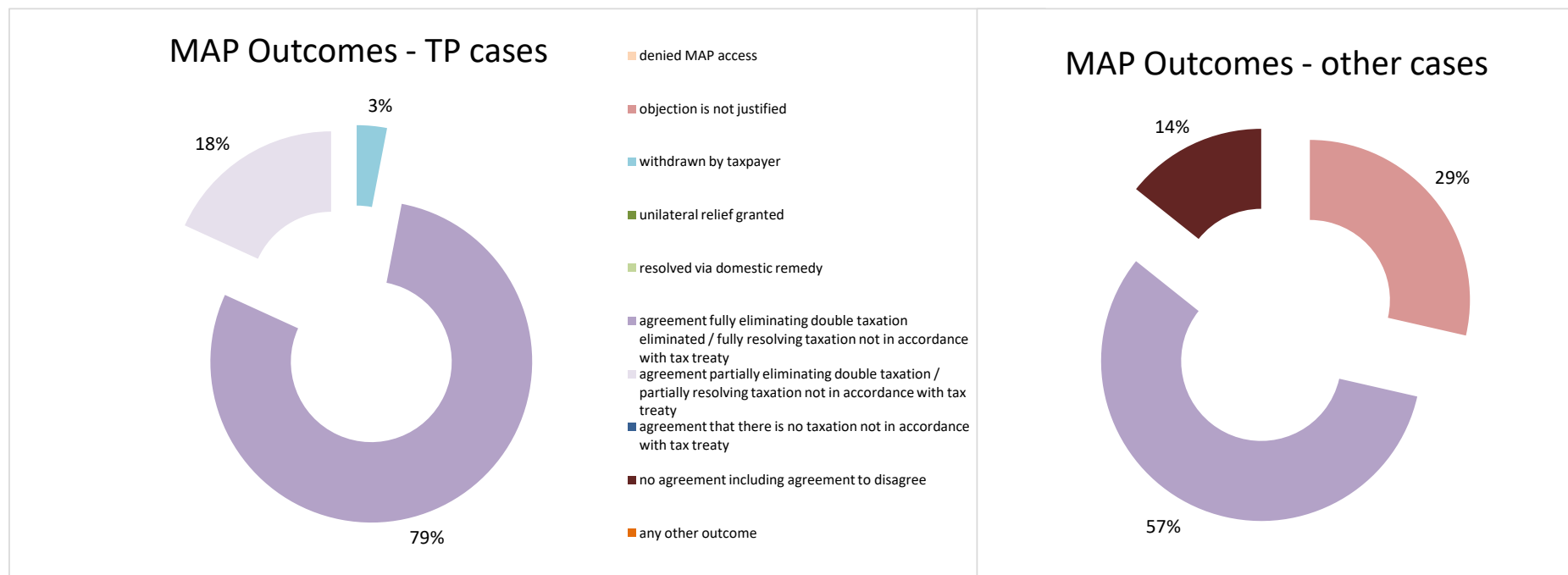
## Overview of MAP partners (only for cases started as from 1 January 2016)

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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>
Cases started before 1 January 2016	0	0	0	0	0	0	4	0	0	0	4
Cases started as from 1 January 2016	0	0	1	0	0	26	2	0	0	0	29
<b>Other cases (all)</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	2	0	0	0	4	0	0	1	0	7
<b>All cases</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>40</b>

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	12	0	0	0	0	0	0	4	0	0	0	8	82.86
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	12	0	0	0	0	0	0	4	0	0	0	8	82.86
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases		The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework.											
	Category of cases		As it is stated in the MAP Statistics Reporting Framework: (i) attribution/allocation MAP cases is MAP cases where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment; or (b) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case; (ii) Other MAP cases - any MAP case that is not an attribution/allocation MAP case.											
	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 when the MAP request was received or notification was given by the other competent authority; and (ii) end date : the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	4	1	0	0	0	0	0	0	0	0	0	5
	China (People's Republic of)	6	1	0	0	0	0	1	1	0	0	0	5
	Germany	9	4	0	0	0	0	0	0	0	0	0	13
	India	36	4	0	0	1	0	9	0	0	0	0	30
	Italy	3	2	0	0	0	0	0	0	0	0	0	5
	Korea	4	10	0	0	0	0	6	0	0	0	0	8
	Mexico	4	1	0	0	0	0	2	0	0	0	0	3
	United States	5	1	0	0	0	0	5	0	0	0	0	1
Row 2	Treaty Partners (de minimis rule applies)	7	9	0	0	0	0	3	1	0	0	0	12
	Total	78	33	0	0	1	0	26	2	0	0	0	82
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	13	10	0	2	0	0	0	4	0	0	1	0	16
Total	13	10	0	2	0	0	0	4	0	0	1	0	16
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 1	Column 2	Column 3	Column 4	Column 5	
Row 1	China (People's Republic of)	38.83	1.15	36.97	1.86
	India	22.48	0.97	10.28	12.20
	Korea	16.29	0.84	11.95	4.35
	Mexico	46.22	1.15	12.00	44.38
Row 2	United States	18.62	0.99	6.25	12.37
	Treaty Partners (de minimis rule applies)	17.24	0.70	3.85	13.41
	Total	22.58	0.93	11.00	12.28
Notes:					

Annex B

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

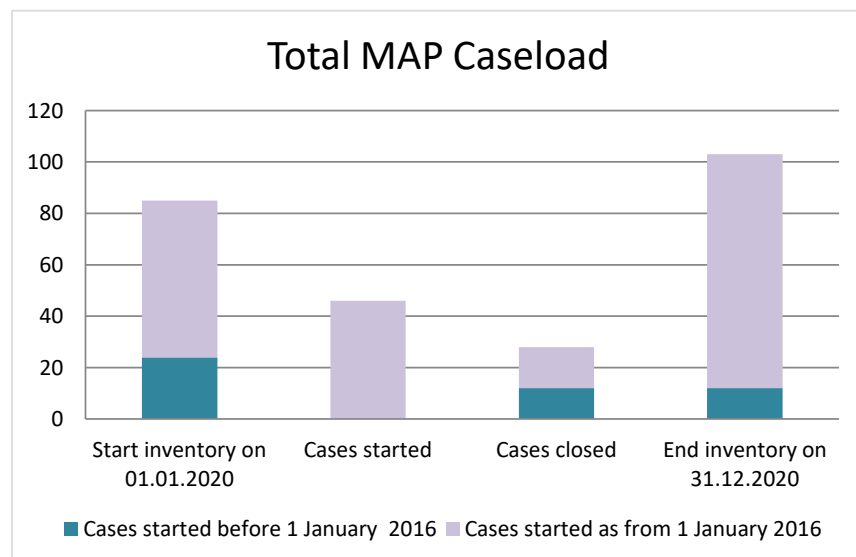
	Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Treaty Partners (de minimis rule applies)	26.79	1.11	11.19	19.27
	Total	26.79	1.11	11.19	19.27
	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
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	23.40	0.97	11.03	13.48
	<u>Notes:</u>				

## Japan



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	22	0	10	12
Other cases	2	0	2	0

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	53	40	14	79
Other cases	8	6	2	12

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	70.27
Other cases	73.02

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.

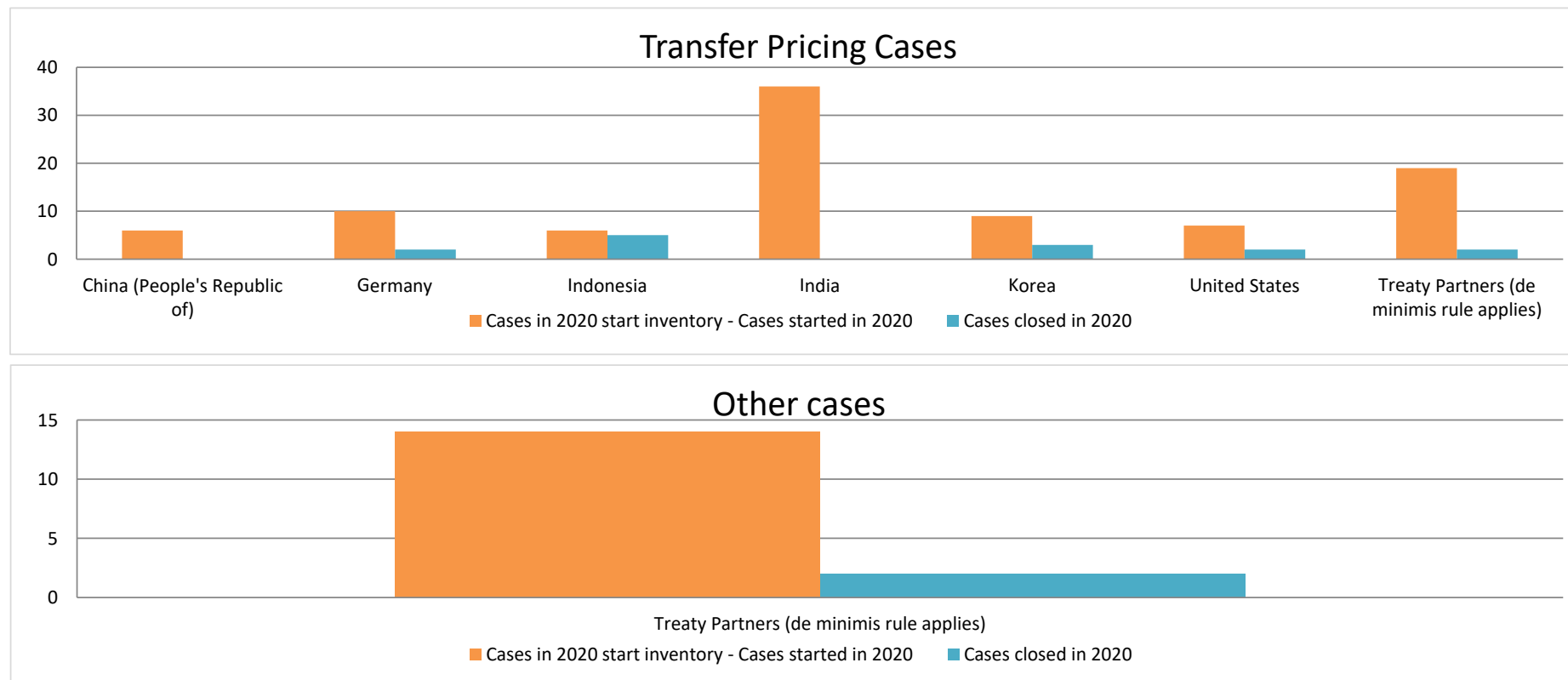
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.77	0.67	8.99	14.56
Other cases	20.19	7.14	10.37	9.82

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



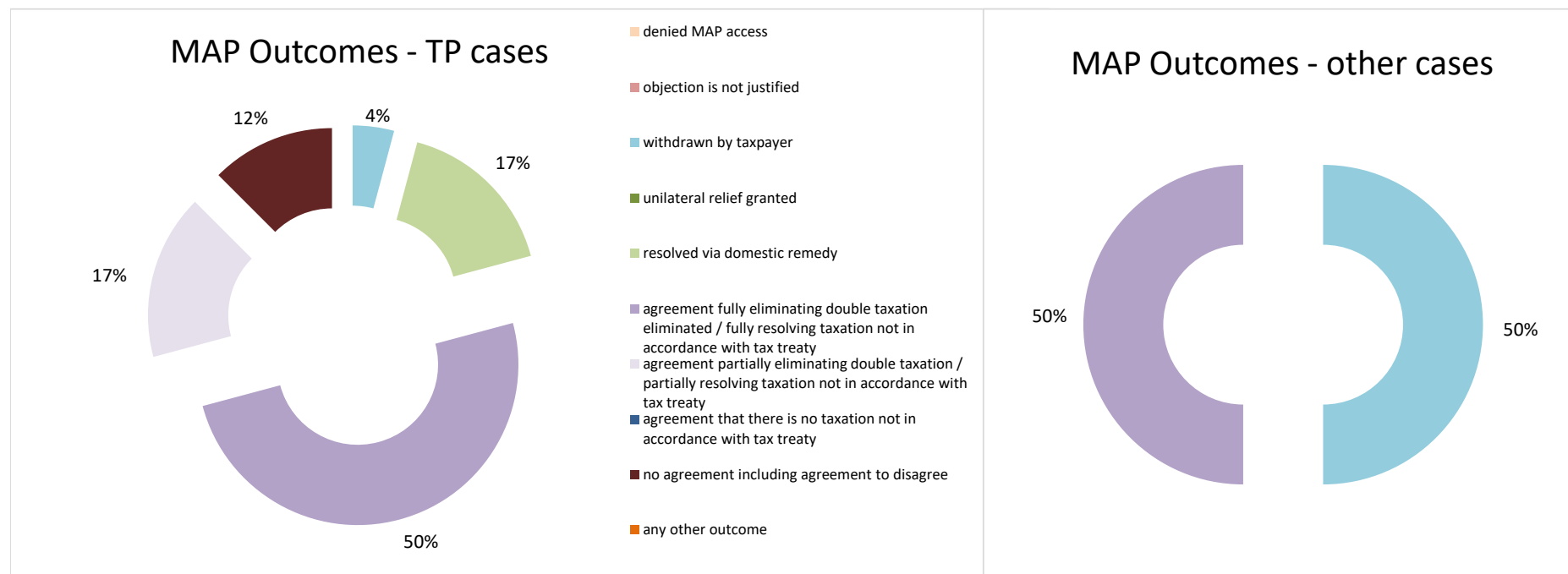
## Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>24</b>
Cases started before 1 January 2016	0	0	1	0	4	2	1	0	2	0	10
Cases started as from 1 January 2016	0	0	0	0	0	10	3	0	1	0	14
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>14</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>28</b>

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	22	0	0	1	0	4	2	1	0	2	0	12	70.27
Row 2	Others	2	0	0	2	0	0	0	0	0	0	0	0	73.02
Row 3	Total	24	0	0	3	0	4	2	1	0	2	0	12	70.73
<p><b>Notes:</b></p> <p>Definition of a MAP case and counting of MAP cases      The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework</p> <p>Category of cases      As it is stated in the MAP Statistics Reporting Framework: (i) An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment; or (b) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case; (ii) Other MAP Cases – any MAP case that is not an attribution / allocation MAP case.</p> <p>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 when the MAP request was received or notification was given by the other competent authority; and  (ii) end date : the date of formal closure of the case( including agreement reached) witch means the date when the latter closing letter is sent to / received from the other competent authority.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-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	China (People's Republic of)	3	3	0	0	0	0	0	0	0	0	0	6
	Germany	5	5	0	0	0	0	2	0	0	0	0	8
	Indonesia	6	0	0	0	0	0	1	3	0	1	0	1
	India	21	15	0	0	0	0	0	0	0	0	0	36
	Korea	6	3	0	0	0	0	3	0	0	0	0	6
Row 2	United States	3	4	0	0	0	0	2	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	9	10	0	0	0	0	2	0	0	0	0	17
	Total	53	40	0	0	0	0	10	3	0	1	0	79
<b>Notes:</b> Some cases with Korea that were classified as ATTRIBUTION/ALLOCATION at the end of 2019 turned out to be OTHER cases during 2020.													

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
Treaty Partners (de minimis rule applies)	8	6	0	0	0	0	0	2	0	0	0	0	12
Total	8	6	0	0	0	0	0	2	0	0	0	0	12
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 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	19.55	1.00	11.77	7.78
	Indonesia	28.30	0.38	11.74	16.56
	Korea	19.32	0.46	10.31	15.70
	United States	3.99	1.35	0.00	5.65
Row 2	Treaty Partners (de minimis rule applies)	22.12	0.71	2.48	19.64
	Total	20.77	0.67	8.99	14.56
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"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	20.19	7.14	10.37	9.82
Total	20.19	7.14	10.37	9.82
Notes:				

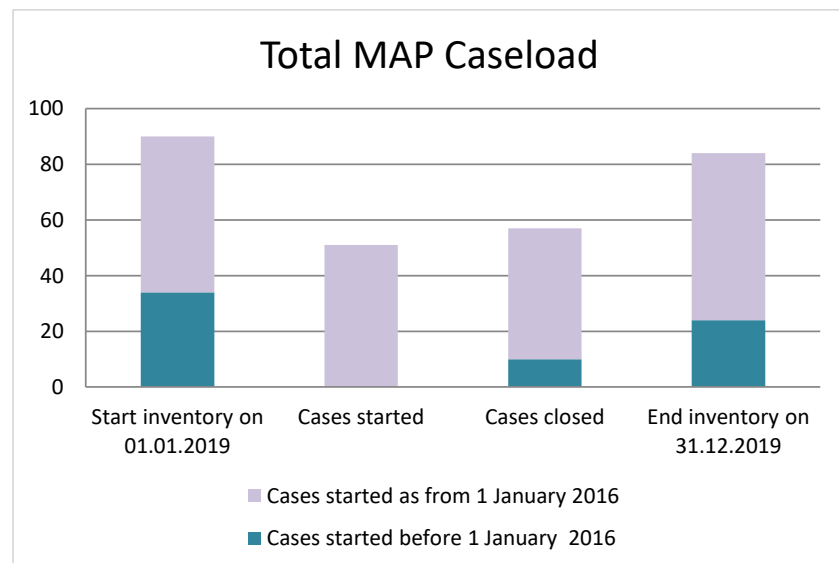
Annex B

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
	Total Average Time	20.70	1.48	9.18
Row 1	<u>Notes:</u>			



## Japan



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	31	0	9	22
Other cases	3	0	1	2

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	50	47	44	53
Other cases	6	4	3	7

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	58.19
Other cases	39.02

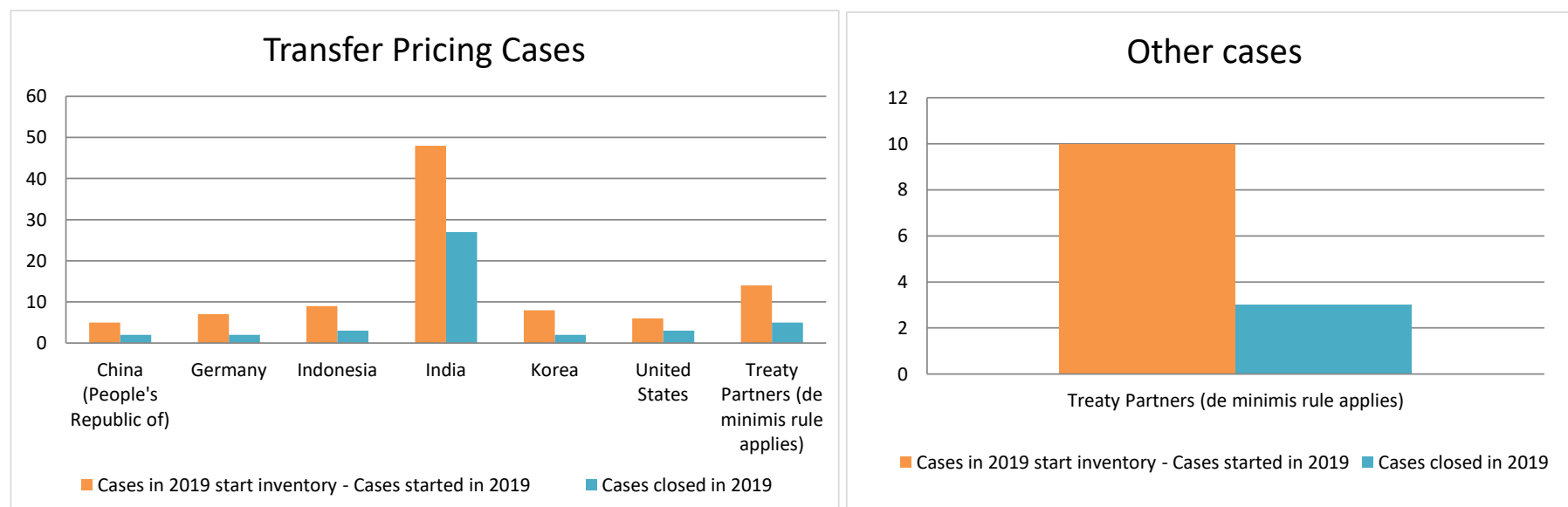
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.08	0.90	6.34	5.73
Other cases	31.60	0.89	-	40.11

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)

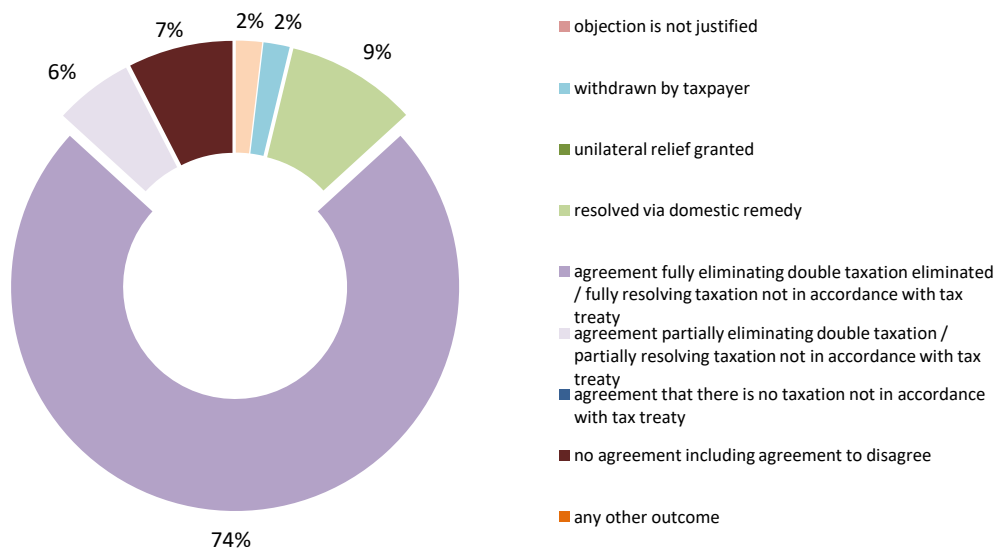
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



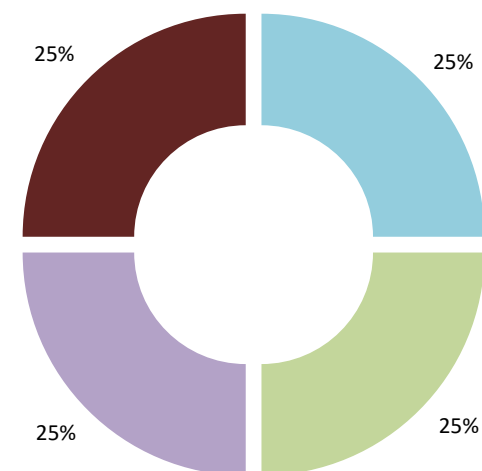
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

## 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
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>39</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>53</b>
Cases started before 1 January 2016	0	0	0	0	0	5	1	0	3	0	9
Cases started as from 1 January 2016	1	0	1	0	5	34	2	0	1	0	44
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	0	1	0	0	0	1	0	3
<b>All cases</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>6</b>	<b>40</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>57</b>

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	31	0	0	0	0	0	5	1	0	3	0	22	58.19
Row 2	Others	3	0	0	0	0	0	1	0	0	0	0	2	39.02
Row 3	Total	34	0	0	0	0	0	6	1	0	3	0	24	56.27
<b>Notes:</b> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	China (People's Republic of)	4	1	0	0	0	0	0	2	0	0	0	3
	Germany	4	3	0	0	0	0	2	0	0	0	0	5
	Indonesia	8	1	0	0	0	0	2	0	0	1	0	6
	India	21	27	0	0	0	0	5	22	0	0	0	21
	Korea	3	5	0	0	0	0	2	0	0	0	0	6
Row 2	United States	4	2	0	0	0	0	3	0	0	0	0	3
	Treaty Partners (de minimis rule applies)	6	8	1	0	1	0	3	0	0	0	0	9
	Total	50	47	1	0	1	0	5	34	2	0	1	53
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-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
Treaty Partners (de minimis rule applies)	6	4	0	0	1	0	1	0	0	0	1	0	7
Total	6	4	0	0	1	0	1	0	0	0	1	0	7
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"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	China (People's Republic of)	33.63	1.15	23.24	10.39
	Germany	23.69	0.74	7.42	16.28
	Indonesia	14.26	1.05	7.57	6.69
	India	8.34	0.85	2.29	3.12
	Korea	24.22	0.73	19.79	4.43
	United States	20.01	0.84	7.59	12.47
Row 2	Treaty Partners (de minimis rule applies)	16.86	1.11	12.55	7.89
	Total	13.08	0.90	6.34	5.73
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	Treaty Partners (de minimis rule applies)	31.60	0.89	0.00	40.11
	Total	31.60	0.89	0.00	40.11
	Notes:				



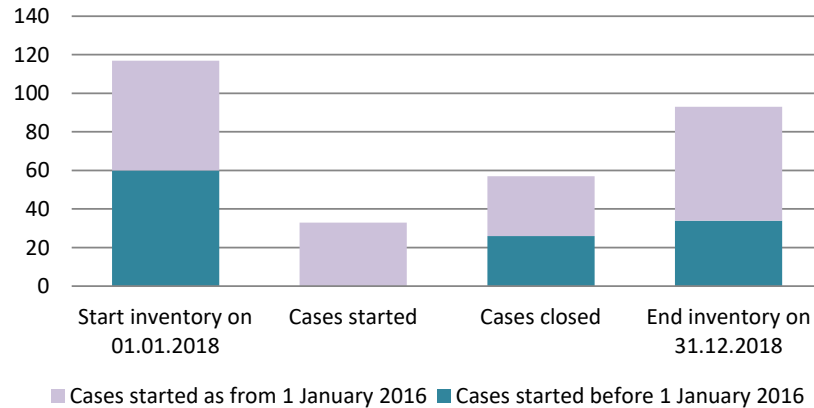
Annex B

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	14.26	0.90	6.17	6.63
	<u>Notes:</u>				

## Japan

### Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	55	0	24	31
Other cases	5	0	2	3

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	51	31	29	53
Other cases	6	2	2	6

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	47.45
Other cases	19.55

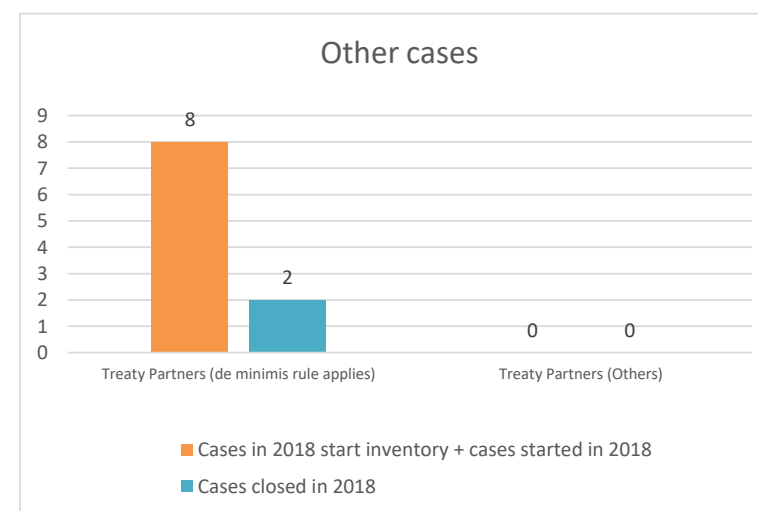
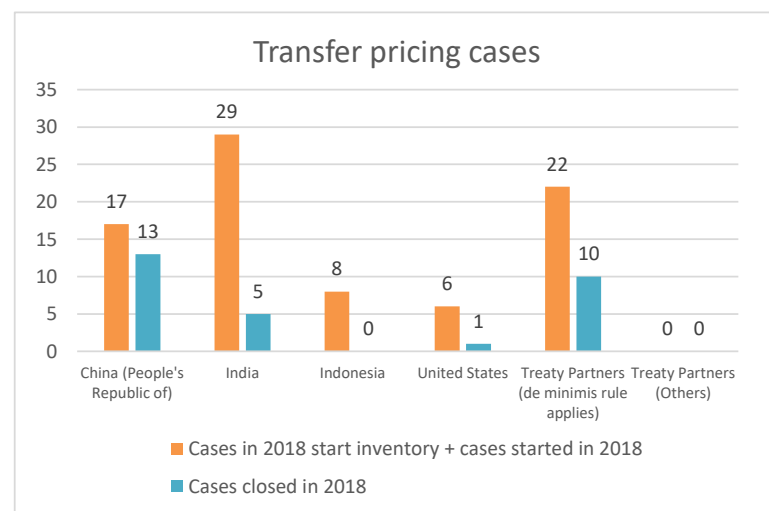
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (1) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (2) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.44	1.01	5.96	10.79
Other cases	13.80	1.15	10.87	2.93

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)

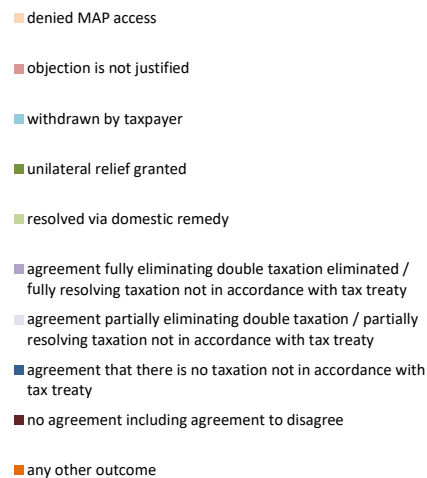
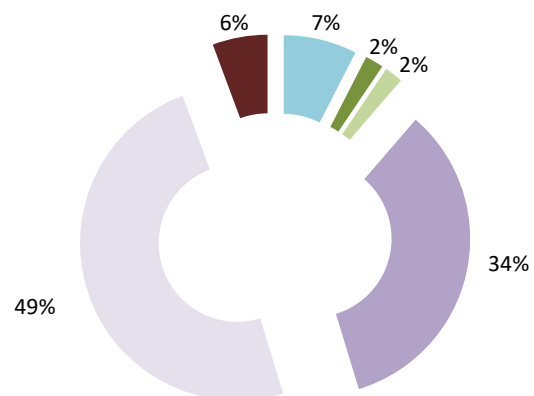
*Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs*



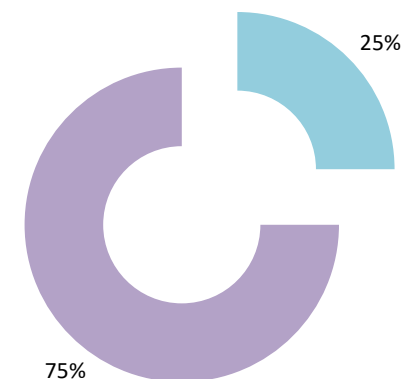
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>18</b>	<b>26</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>53</b>
Cases started before 1 January 2016	0	0	3	0	0	6	12	0	3	0	24
Cases started as from 1 January 2016	0	0	1	1	1	12	14	0	0	0	29
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>21</b>	<b>26</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>57</b>

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	55	0	0	3	0	0	6	12	0	3	0	31	47.45
Row 2	Others	5	0	0	1	0	0	1	0	0	0	0	3	19.55
Row 3	Total	60	0	0	4	0	0	7	12	0	3	0	34	45.30
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
China (People's Republic of)	16	1	0	0	0	0	0	0	13	0	0	0	4
India	14	15	0	0	0	0	1	4	0	0	0	0	24
Indonesia	1	7	0	0	0	0	0	0	0	0	0	0	8
United States	4	2	0	0	0	1	0	0	0	0	0	0	5
Treaty Partners ( <i>de minimis</i> rule applies)	16	6	0	0	1	0	0	8	1	0	0	0	12
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	51	31	0	0	1	1	1	12	14	0	0	0	53
<b>Notes</b> 1) Japan found that an Attribution/Allocation case with India should be added in the MAP inventory on 31 December 2017, since the case for MAP was requested in 2017 and the case was not closed during 2017. 2) Japan found that an Attribution/Allocation case with China should not be counted as being in the MAP inventory on 31 December 2017, since this case was closed in 2017.													

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 2 Treaty Partners ( <i>de minimis</i> rule applies)	6	2	0	0	0	0	0	2	0	0	0	0	6
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	2	0	0	0	0	0	2	0	0	0	0	6
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	China (People's Republic of)	19.27	1.05	3.68	19.84
	India	5.89	0.74	0.99	5.13
	United States	17.39	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	15.03	1.08	9.58	9.10
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	15.44	1.01	5.96	10.79
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 2	Treaty Partners ( <i>de minimis</i> rule applies)	13.80	1.15	10.87	2.93
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		13.80	1.15	10.87	2.93
Notes:					

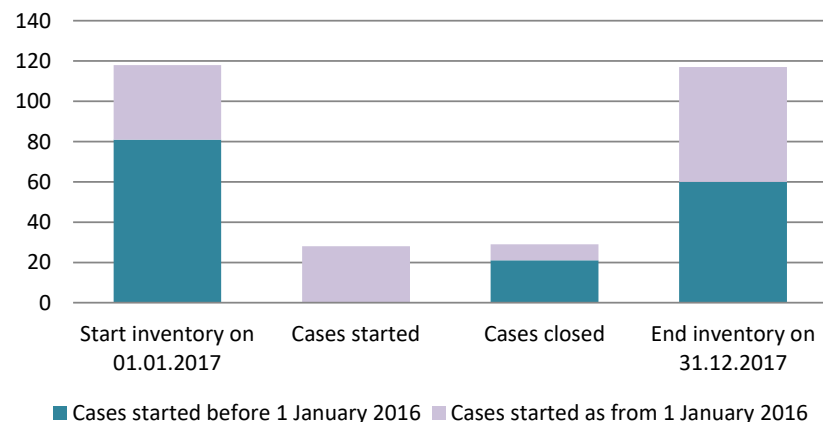
**Annex B**

**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
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	15.33	1.02	6.50	9.92
	Notes:				

## Japan

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	75	0	20	55
Other cases	6	0	1	5

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	33	24	6	51
Other cases	4	4	2	6

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.03
Other cases	6.97

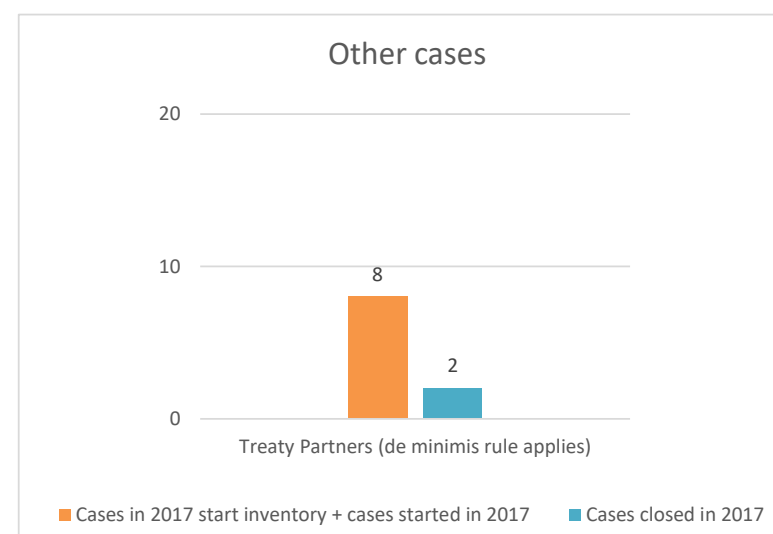
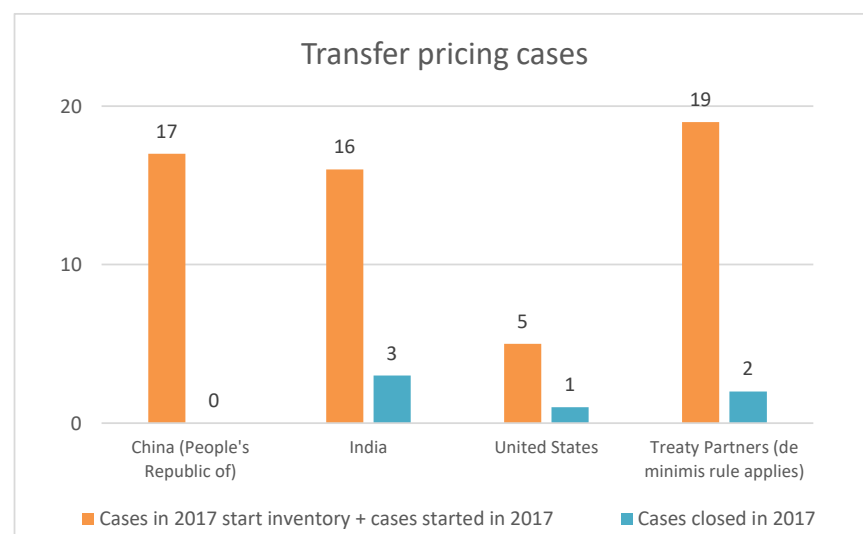
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.44	0.92	6.41	4.92
Other cases	7.75	0.69	2.34	5.53

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>

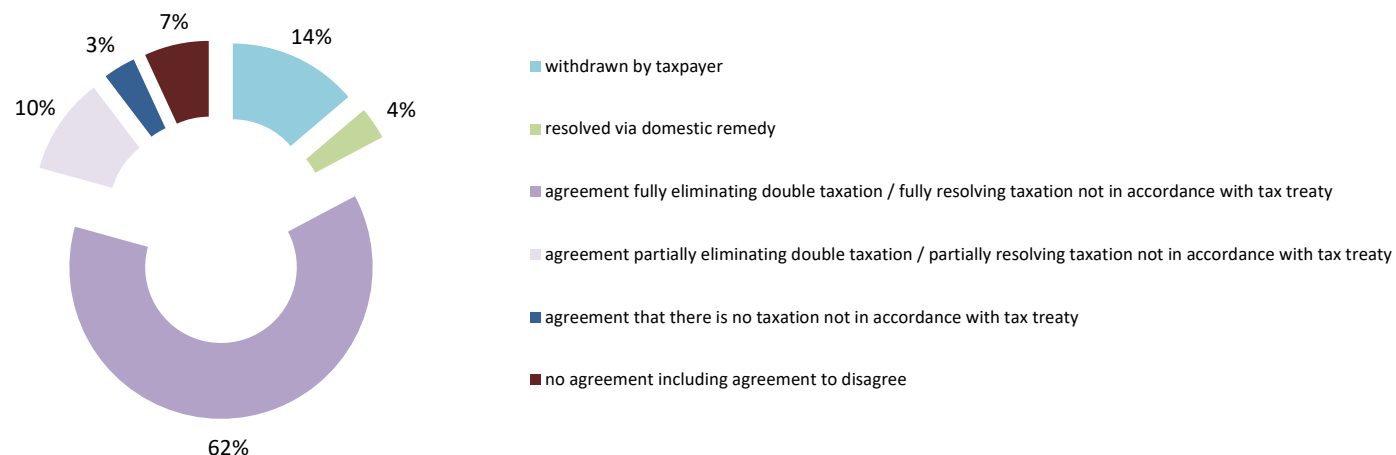
## Overview of MAP partners (only for cases started as from 1 January 2016)

*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
<b>Transfer pricing cases (all)</b>	0	0	4	0	1	16	3	0	2	0	26
Cases started before 1 January 2016	0	0	4	0	1	13	0	0	2	0	20
Cases started as from 1 January 2016	0	0	0	0	0	3	3	0	0	0	6
<b>Other cases (all)</b>	0	0	0	0	0	2	0	1	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	1	0	1	0	0	2
<b>All cases</b>	0	0	4	0	1	18	3	1	2	0	29

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	75	0	0	4	0	1	13	0	0	2	0	55	35.03
Row 2 Others	6	0	0	0	0	0	1	0	0	0	0	5	6.97
Row 3 Total	81	0	0	4	0	1	14	0	0	2	0	60	33.69

Notes:

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

(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and

(ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

2) Two cases (one for Attribution/Allocation, one for others) requested before 1 January 2016 were recognised by Japan in 2017. Therefore, the numbers of pre-2016 cases in MAP inventory on 1 January 2017 is different from 2016 end inventory.

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	China (People's Republic of)	12	5	0	0	0	0	0	0	0	0	0	17
	India	9	7	0	0	0	0	1	2	0	0	0	13
	United States	3	2	0	0	0	0	1	0	0	0	0	4
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	9	10	0	0	0	0	1	1	0	0	0	17
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	33	24	0	0	0	0	3	3	0	0	0	51
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	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
Treaty Partners ( <i>de minimis</i> rule applies)	4	4	0	0	0	0	0	1	0	1	0	0	6
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	4	0	0	0	0	0	1	0	1	0	0	6
<b>Notes:</b> As a case requested to a treaty partner in 2016 was recognised by Japan in 2017, the numbers of post 2015 cases in MAP inventory on 1 January 2017 is different from the number of cases in 2016 end inventory													



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	India	9.23	1.15	5.60	3.63
	United States	0.00	1.15		
Row 2	Treaty Partners (de minimis rule applies)	14.48	0.46	7.63	6.85
Row 3	Treaty Partners (Others)				
	Total Average Time	9.44	0.92	6.41	4.92
	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 2 Treaty Partners ( <i>de minimis</i> rule applies)	7.75	0.69	2.34	5.53
Row 3 Treaty Partners (Others)				
Total Average Time	7.75	0.69	2.34	5.53
Notes:				

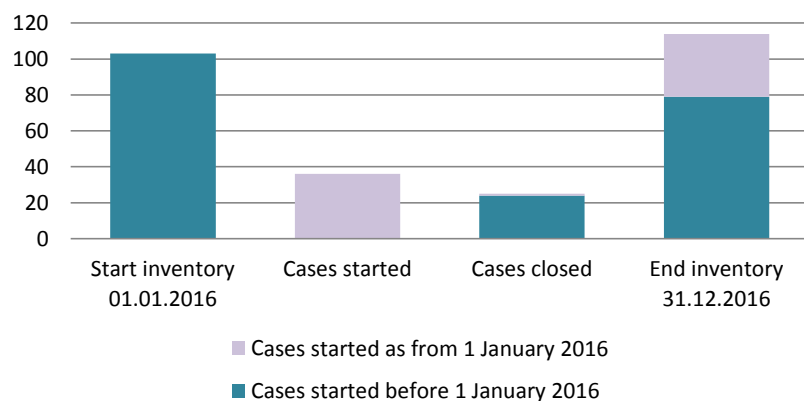
**Annex B**

**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	9.02	0.86	5.25	5.09
	Notes:				

## Japan

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	95	0	21	74
Other cases	8	0	3	5

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	33	1	32
Other cases	0	3	0	3

### Average time needed to close MAP cases

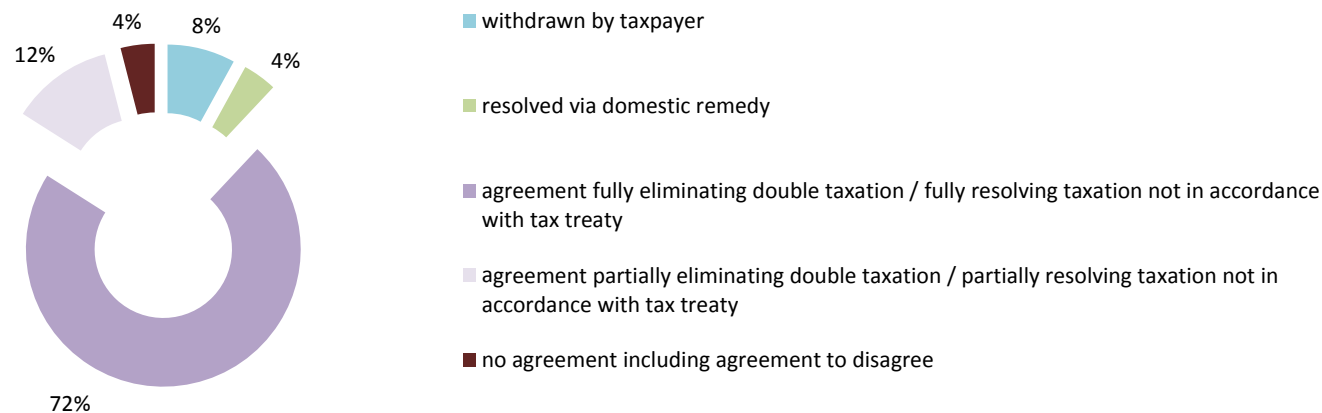
Cases started before 1 January 2016	Average time
Transfer pricing cases	26.45
Other cases	27.84

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 or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.65	1.15	2.66	0.99
Other cases	n.a.	n.a.	n.a.	n.a.

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

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
Cases started before 1 January 2016	0	0	1	0	1	16	3	0	0	0	21
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>25</b>

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

# MAP Statistics prior to 2016

## Background

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

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

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

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>68</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>68</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Japan/Japon**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 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	2				0		2					
2010	1				0		1					
2011	5				3		2					
2012	9				3		6					
2013	19				6		13					
2014	41				7		34					
2015			38		1		37					
Total	35	42	21	17	13	7	43	52	0	0	--	--

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Japan/Japon**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	5				4		1					
2009	1				0		1					
2010	5				4		1					
2011	9				4		5					
2012	16				7		9					
2013	29				10		19					
2014			45		4		41					
Total	35	30	19	26	19	14	35	42				



## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Japan/Japon**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	5				2		3					
2008	3				1		2					
2009	7				6		1					
2010	11				6		5					
2011	16				7		9					
2012	28				12		16					
2013			36		7		29					
Total	41	29	25	11	31	10	35	30	0	0	--	--

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Japan/Japon**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	26				11		15					
2010	16				5		11					
2011	19				3		16					
2012			31		3		28					
Total	35	26	25	6	19	3	41	29	--	--	--	--

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Japan/Japon**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	28				15		13					
2009	18				5		13					
2010	29				13		16					
2011			22		3		19					
Total	46	29	16	6	27	9	35	26				

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Japan/Japon**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 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
2007 or prior	25				15		10		N/A		N/A	
2008	30				12		18		N/A		N/A	
2009	35				17		18		N/A		N/A	
2010			34		5		29		N/A		N/A	
Total	90		34		49		75		N/A		N/A	

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Japan/Japon**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2009**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period <sup>1</sup>		Completed During Reporting Period <sup>2</sup>		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	17				7		10		n.a.		n.a.	
2007	29				14		15		n.a.		n.a.	
2008	36				6		30		n.a.		n.a.	
2009			44		9		35		n.a.		n.a.	
Total	82		44		36		90		n.a.		n.a.	

<sup>1</sup> The number of initiated cases consists of both cases in which the National Tax Agency (“NTA”) received MAP requests from taxpayers in Japan and cases in which the NTA received MAP requests from foreign tax authorities.

<sup>2</sup> The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Japan/Japon**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2008**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period <sup>1</sup>		Completed During Reporting Period <sup>2</sup>		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	14				9		5		n.a.		n.a.	
2006	25				13		12		n.a.		n.a.	
2007	46				17		29		n.a.		n.a.	
2008			40		4		36		n.a.		n.a.	
Total	85		40		43		82		n.a.		n.a.	

<sup>1</sup> The number of initiated cases consists of both cases in which the National Tax Agency (“NTA”) received MAP requests from taxpayers in Japan and cases in which the NTA received MAP requests from foreign tax authorities.

<sup>2</sup> The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Japan/Japon**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year <sup>1</sup>	Completed During Reporting Year <sup>2</sup>	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)
2003 or prior	6	---	3	3	n.a.	n.a.
2004	13	---	10	3	n.a.	n.a.
2005	14	---	6	8	n.a.	n.a.
2006	34	---	9	25	n.a.	n.a.
2007	---	49	3	46	n.a.	n.a.
<b>Total</b>	<b>67</b>	<b>49</b>	<b>31</b>	<b>85</b>	<b>n.a.</b>	

<sup>1</sup> The number of initiated cases consists of both cases in which the National Tax Agency (“NTA”) received MAP requests from taxpayers in Japan and cases in which the NTA received MAP requests from foreign tax authorities.

<sup>2</sup> The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Japan/Japon**

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

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year<sup>1</sup></b>	<b>Completed During Reporting Year<sup>2</sup></b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2002 or prior	7	--	4	3	n.a.	n.a.
2003	7	---	4	3	n.a.	n.a.
2004	21	---	8	13	n.a.	n.a.
2005	23	---	9	14	n.a.	n.a.
2006	---	37	3	34	n.a.	n.a.
<b>Total</b>	<b>58</b>	<b>37</b>	<b>28</b>	<b>67</b>	<b>n.a.</b>	

<sup>1</sup> The number of initiated cases consists of both cases in which the National Tax Agency (“NTA”) received MAP requests from taxpayers in Japan and cases in which the NTA received MAP requests from foreign tax authorities.

<sup>2</sup> The number of completed cases consists of cases disposed, including cases closed by tax authorities and cases withdrawn by taxpayers.