

Mutual Agreement Procedure Statistics per jurisdiction

# Japan

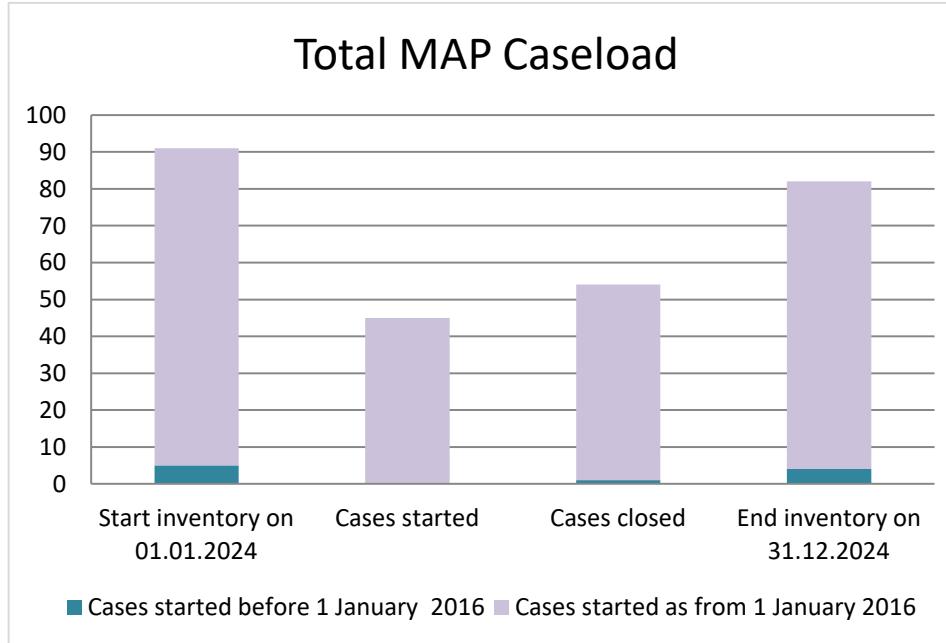
2006-2015 (pre-MAP Statistics Reporting Framework) and 2016-2024  
(post-MAP Statistics Reporting Framework)

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:

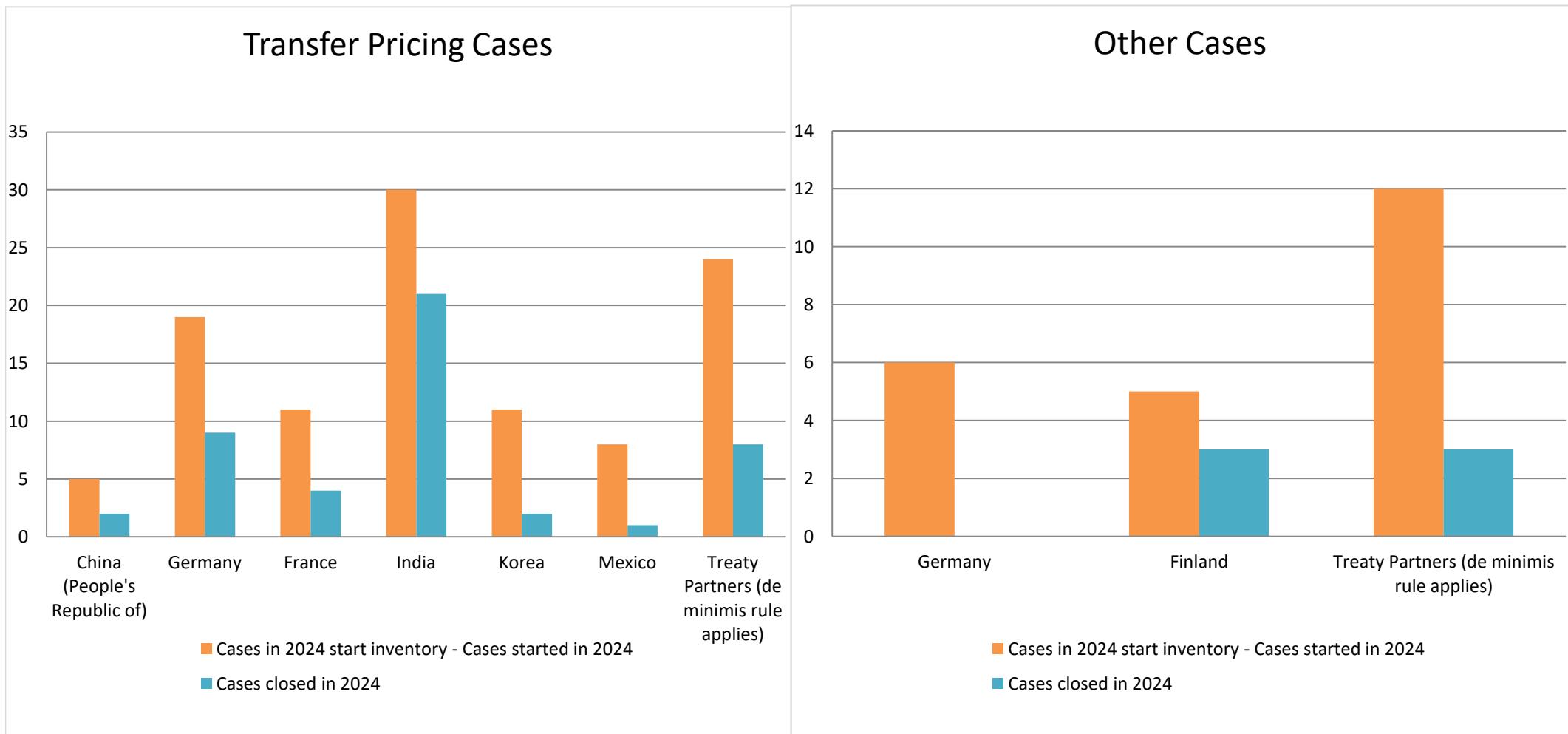
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| 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>

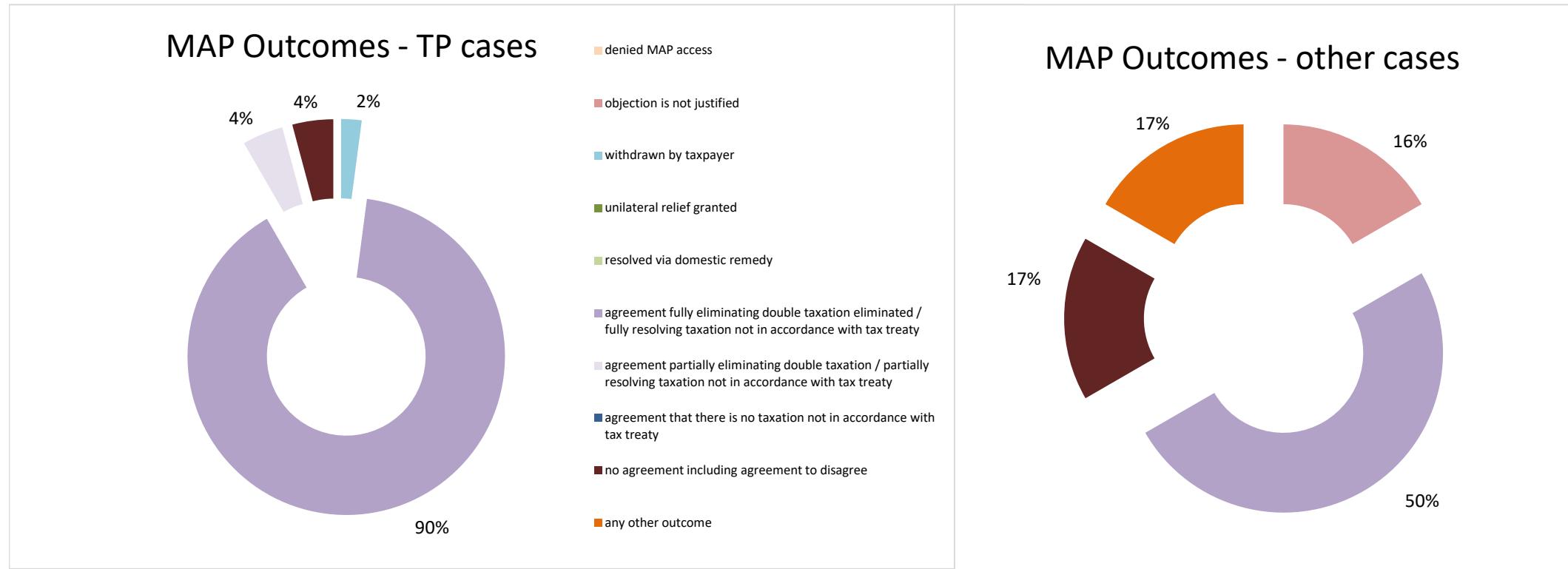
## Overview of MAP partners (only for cases started as from 1 January 2016)

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.



| 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                          | 1                     | 0                         | 0                            | 43  | 2  | 0   | 2  | 0                 | 48    |
| 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>             | 0                 | 1                          | 0                     | 0                         | 0                            | 3   | 0  | 0   | 1  | 1                 | 6     |
| 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>                     | 0                 | 1                          | 1                     | 0                         | 0                            | 46  | 2  | 0   | 3  | 1                 | 54    |

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/<br>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!   |
|                   | <u>Notes:</u>  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |           |

| <b>Table 1: Attribution / Allocation MAP Cases</b>  |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |           |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|-----------|
| Treaty Partner  | no. of post-2015 cases in MAP inventory on 1 January 2024 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2024 |           |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |           |
|   | Column 1  | Column 2   | Column 3   | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8  | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14 |
| Row 1   | China (People's Republic of)                              | 2  | 3  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 1   | 0  | 1                 | 0   | 3         |
|   | Germany   | 18   | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 8  | 0   | 0  | 1                 | 0   | 10        |
|   | France  | 7  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 4  | 0   | 0  | 0                 | 0   | 7         |
|   | India   | 22   | 8  | 0                          | 0                     | 0                         | 0                            | 0   | 21   | 0   | 0  | 0                 | 0   | 9         |
|   | Korea   | 6  | 5  | 0                          | 0                     | 0                         | 0                            | 0   | 2  | 0   | 0  | 0                 | 0   | 9         |
|   | Mexico  | 4  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 1   | 0  | 0                 | 0   | 7         |
| Row 2   | Treaty Partners (de minimis rule applies)                 | 12   | 12   | 0                          | 0                     | 1                         | 0                            | 0   | 7  | 0   | 0  | 0                 | 0   | 16        |
|   | Total   | 71   | 37   | 0                          | 0                     | 1                         | 0                            | 0   | 42   | 2   | 0  | 2                 | 0   | 61        |
| <p><u>Notes:</u><br/>There are some mismatches between 2023 end inventory and 2024 start inventory which has been corrected under mutual reconciliation with treaty partners.</p> |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |           |

Table 2: Other MAP Cases

| Treaty Partner |   | no. of post-2015 cases in MAP inventory on 1 January 2024 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2024 |           |
|----------------|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|-----------|
|                |   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |           |
|                |   | Column 1  | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14 |
| Row 1          | Germany                                   | 3   | 3  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |           |
|                | Finland                                   | 4   | 1  | 0   | 1                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 2   |           |
| Row 2          | Treaty Partners (de minimis rule applies) | 8   | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 2  | 0  | 0   | 1  | 0                 | 9   |           |
|                | Total                                     | 15  | 8  | 0   | 1                          | 0                     | 0                         | 0                            | 3  | 0  | 0   | 1  | 1                 | 17  |           |
| Notes:         |   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |           |

Annex B

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

| <b>Table 3: All post-2015 MAP Cases pending on 31 December 2024</b> |   |
|---|---|
| <b>Categories for age of MAP cases</b>                              | <b>Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date</b> |
| <b>Column 1</b>   | <b>Column 2</b>   |
| <2 years old  | 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                |
| Row 2          | Mexico                                    | 42.44  | 0.99   | 6.54                   | 35.90                |
|                | 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' |
| Row 1  | Column 1                                     | Column 2   |
|  | Cases closed in the Unilateral stage         | n.a.   |
| <u>Notes:</u>  |  |  |

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

| <b>Table 2: Other MAP Cases</b> |   |  |  |                        |                      |
|---------------------------------|---|--|--|------------------------|----------------------|
|                                 | <b>Treaty Partner</b>                     | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                                 |   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|                                 |   | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 1                           | Finland                                   | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 2                           | Treaty Partners (de minimis rule applies) | 13.13  | 1.53   | 0.34                   | 2.62                 |
|                                 | Total                                     | 8.03   | 1.15   | 4.45                   | 9.65                 |
|                                 | Notes:                                    |  |  | 1.98                   | 5.43                 |

Annex B

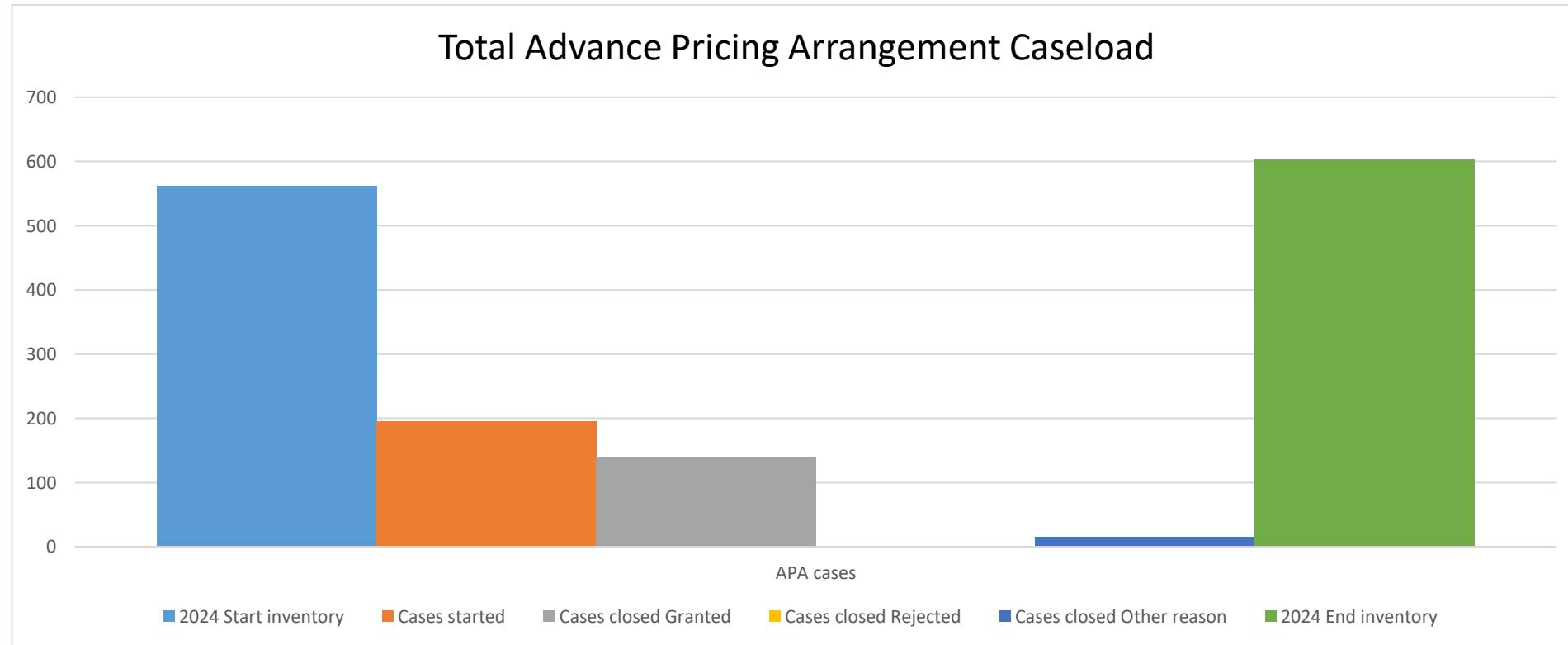
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

| Annex to Table 2: Other MAP Cases |  |  |
|-----------------------------------|--|--|
|                                   | Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
|                                   | Column 1                                     | Column 2   |
| Row 1                             | Cases closed in the Unilateral stage         | 6.28   |
|                                   | Cases closed in the Bilateral stage          | 8.38   |
| <u>Notes:</u>                     |  |  |

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

| Table 3: All MAP Cases |  |  |                        |                      |       |
|------------------------|--|--|------------------------|----------------------|-------|
|                        | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                        | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
|                        | Column 1   | Column 2                                     | Column 3               | Column 4             |       |
| Row 1                  | <b>Total Average Time</b>                                | 27.23  | 1.03                   | 9.75                 | 17.45 |
|                        | Notes:   |  |                        |                      |       |

## Japan

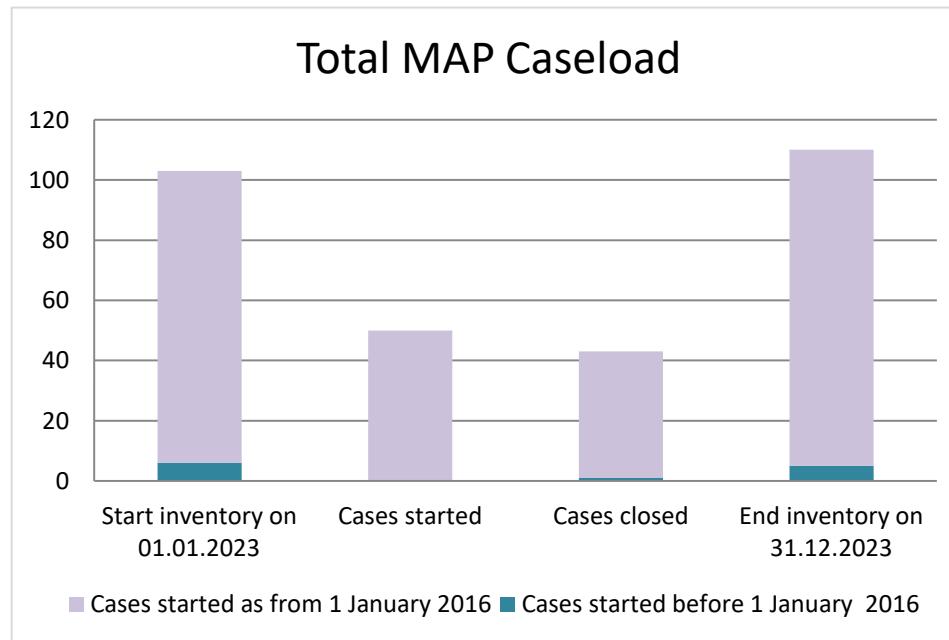


|           | 2024 Start inventory | Cases started | Cases closed |          |              | 2024 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|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

| <b>Table 1: APA Statistics</b>                                       |   |   |   |  |   |  |  |
|--|---|---|---|--|---|--|--|
|  | 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  |
| 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<br>(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.         |

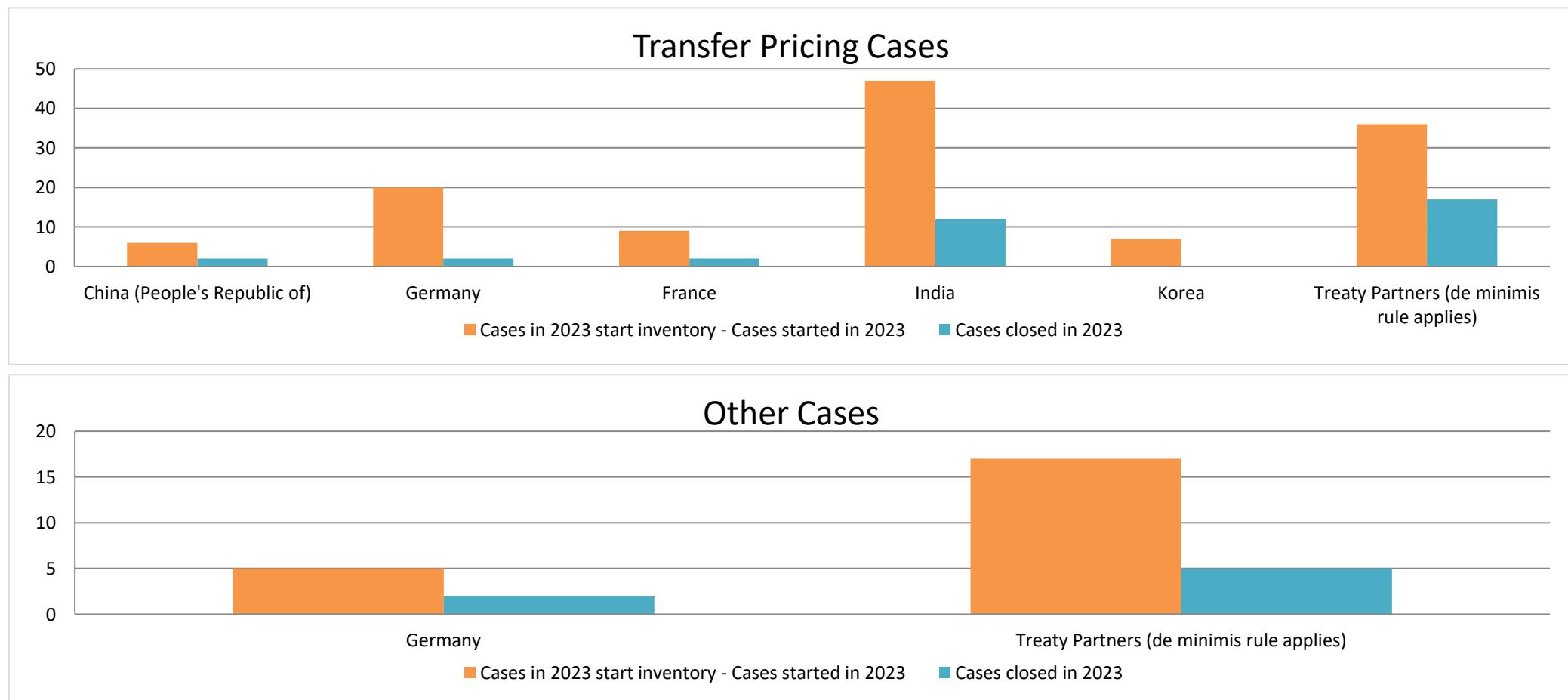
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

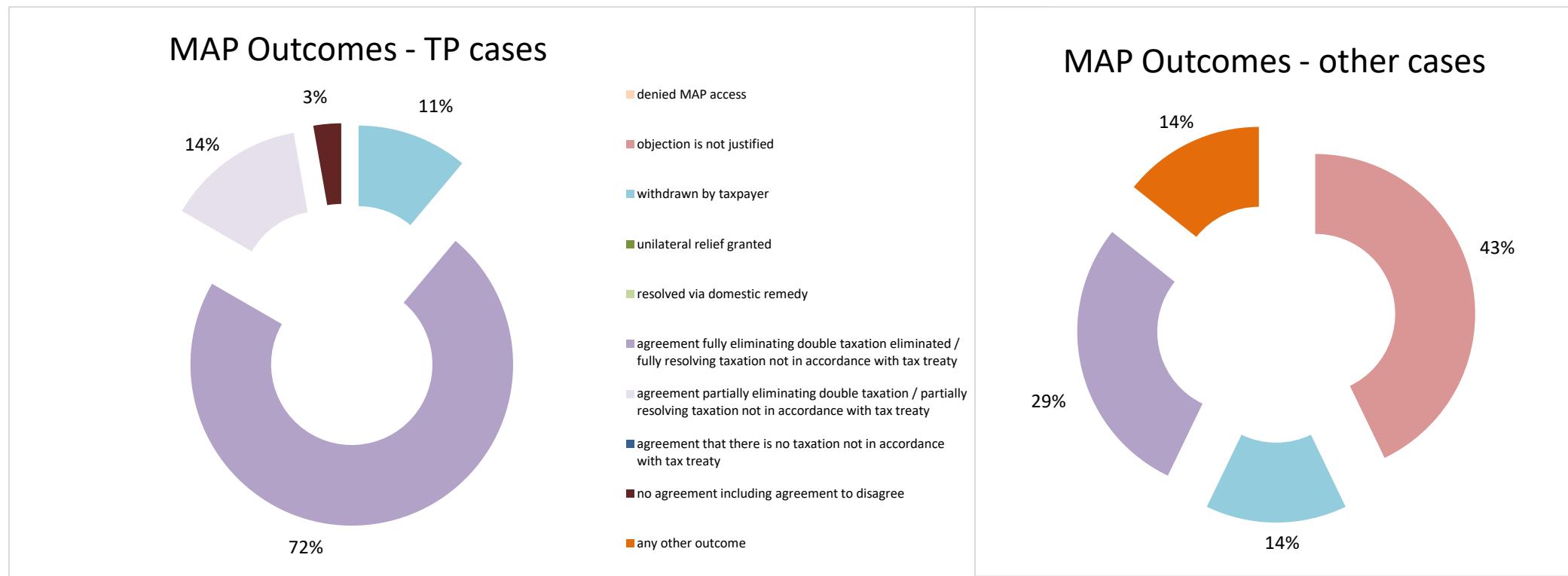
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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.



| 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                          | 4                     | 0                         | 0                            | 26  | 5  | 0   | 1  | 0                 | 36        |
| 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>             | 0                 | 3                          | 1                     | 0                         | 0                            | 2   | 0  | 0   | 0  | 1                 | 7         |
| 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   | 1  | 0                 | 5   | 116.25  |
| Row 2             | Others   | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 3             | Total  | 6   | 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   | 2  | 0   | 0  | 0                 | 4         |   |
|   | Germany   | 13   | 7  | 0                          | 0                     | 2                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 18        |   |
|   | France  | 8  | 1  | 0                          | 0                     | 0                         | 0                            | 2   | 0  | 0   | 0  | 0                 | 7         |   |
|   | India   | 32   | 15   | 0                          | 0                     | 0                         | 0                            | 12  | 0  | 0   | 0  | 0                 | 35        |   |
| Row 2                                       | Korea   | 3  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7         |   |
|   | Treaty Partners (de minimis rule applies)                 | 22   | 14   | 0                          | 0                     | 2                         | 0                            | 12  | 3  | 0   | 0  | 0                 | 19        |   |
|   | Total   | 83   | 42   | 0                          | 0                     | 4                         | 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   |  |
| Row 1                    | Germany   | 4  | 1   | 0                          | 1                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 3   |  |
| Row 2                    | Treaty Partners (de minimis rule applies)                 | 10   | 7   | 0                          | 2                     | 0                         | 0                            | 2  | 0  | 0   | 0  | 0                 | 12  |  |
|                          | Total   | 14   | 8   | 0                          | 3                     | 1                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 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: All post-2015 MAP Cases pending on 31 December 2023**

| <b>Categories for age of MAP cases</b> | <b>Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date</b> |                 |
|--|---|-----------------|
|  | <b>Column 1</b>   | <b>Column 2</b> |
| <2 years old                           |   | 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                 |
| Row 2                                       | India                                     | 16.66  | 0.64   | 7.75                   | 8.91                 |
|   | 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 |  |  |
|--|--|--|
| Row 1  | Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
|  | Column 1                                     | Column 2   |
|  | Cases closed in the Unilateral stage         | 0  |
|  | Cases closed in the Bilateral stage          | 35   |
| <u>Notes:</u>  |  |  |

Annex B

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

| Table 2: Other MAP Cases |  |  |                        |                      |          |
|--------------------------|--|--|------------------------|----------------------|----------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |          |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |          |
|                          | Column 1   | Column 2                                     | Column 3               | Column 4             | Column 5 |
|                          | Germany  | 24.02  | 1.79                   | n.a.                 | n.a.     |
|                          | 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

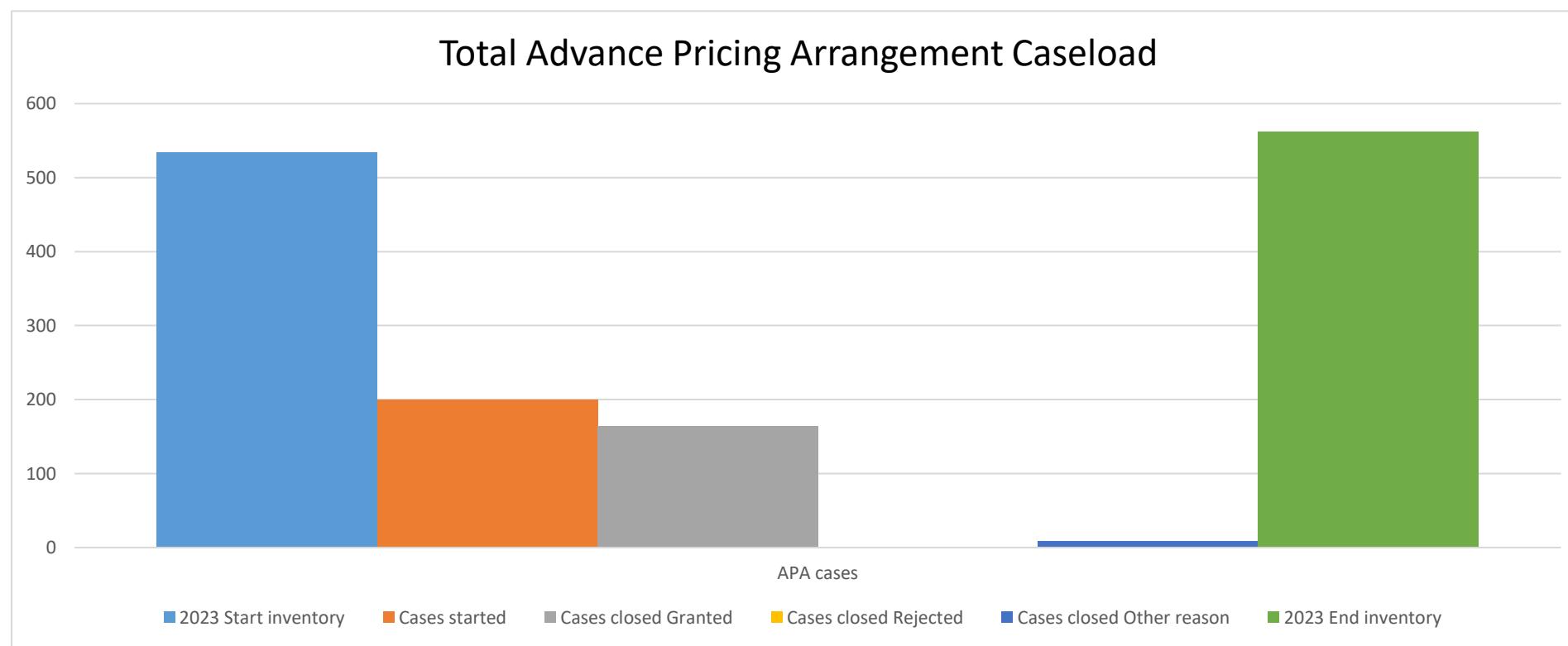
| Annex to Table 2: Other MAP Cases   |  |  |
|-------------------------------------|--|--|
| Row 1                               | Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
|                                     | Column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

Annex B

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

| Table 3: All MAP Cases    |  |  |                        |                      |  |
|---------------------------|--|--|------------------------|----------------------|--|
| Row 1                     | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |
|                           | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |
|                           | Column 1   | Column 2                                     | Column 3               | Column 4             |  |
| <b>Total Average Time</b> | 19.03  | 1.73   | 8.86                   | 10.41                |  |
| Notes:                    |  |  |                        |                      |  |

## Japan

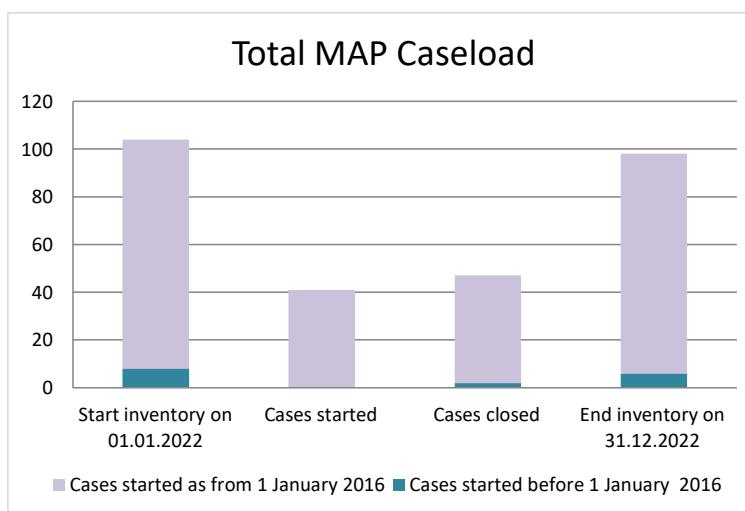


|           | 2023 Start inventory | Cases started | Cases closed |          |              | 2023 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
|           |                      |               | 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  |
|                         | 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<br>(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.         |

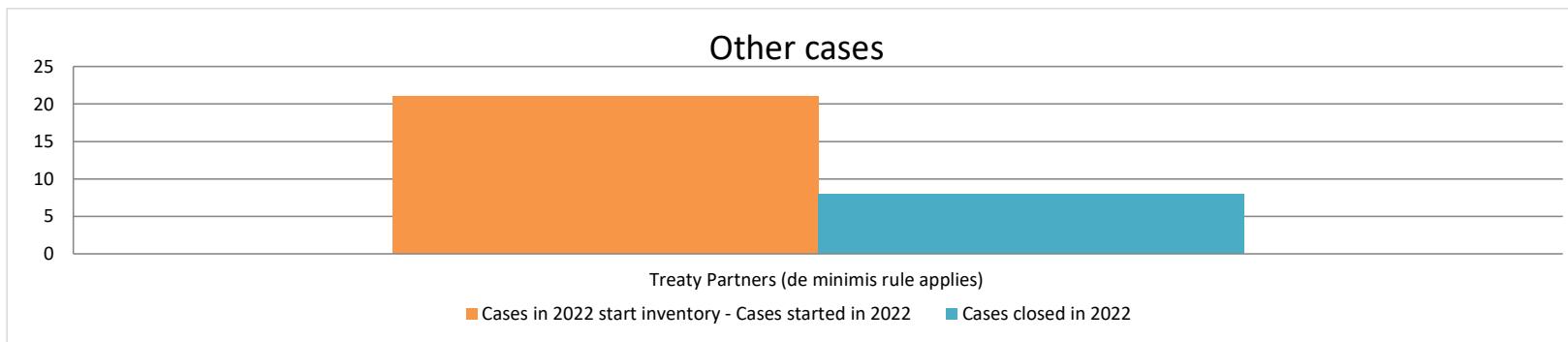
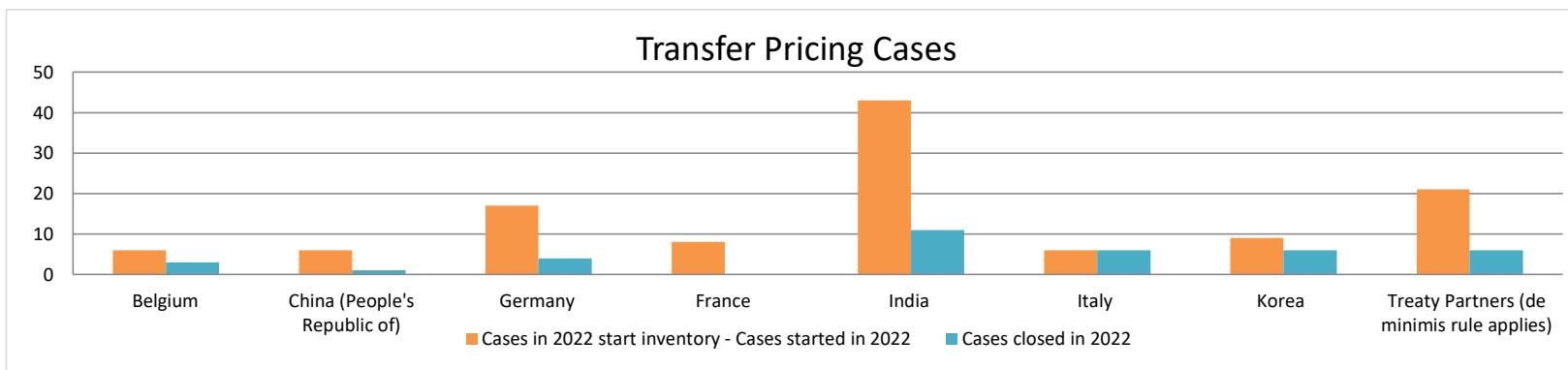
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

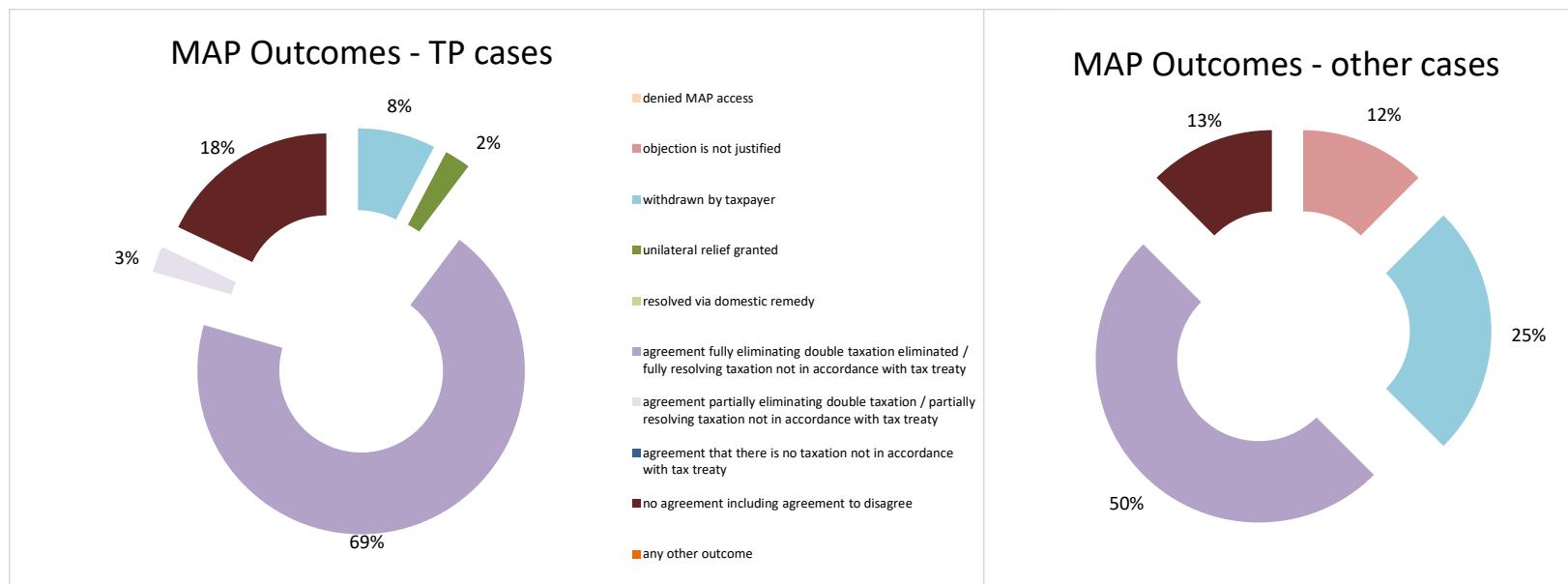
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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>  | <b>0</b>          | <b>0</b>                   | <b>3</b>              | <b>1</b>                  | <b>0</b>                     | <b>27</b>   | <b>1</b>   | <b>0</b>  | <b>7</b>                                     | <b>0</b>          | <b>39</b> |
| 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>             | <b>0</b>          | <b>1</b>                   | <b>2</b>              | <b>0</b>                  | <b>0</b>                     | <b>4</b>  | <b>0</b>   | <b>0</b>  | <b>1</b>                                     | <b>0</b>          | <b>8</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                          | 2                     | 0                         | 0                            | 4   | 0  | 0   | 1  | 0                 | 8         |
| <b>All cases</b>                     | <b>0</b>          | <b>1</b>                   | <b>5</b>              | <b>1</b>                  | <b>0</b>                     | <b>31</b>   | <b>1</b>   | <b>0</b>  | <b>8</b>                                     | <b>0</b>          | <b>47</b> |

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   | 1  | 0                 | 6   | 88.60   |
| Row 2  | Others   | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 3  | Total  | 8   | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 1  | 0                 | 6   | #VALUE!   |
| Notes:   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| 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:<br>(i) start date : the date when the MAP request was received or notification was given by the other competent authority; and<br>(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. |                            |                       |                           |                              |  |  |   |  |                   |   |   |

| Table 1: Attribution / Allocation MAP Cases |   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner                              |   | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
|   |   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Row 1                                       | Column 1                                  | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
|   | 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  |
|   | 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   |
| Row 2                                       | 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 |   |
| Row 1                    | Column 1                                  | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
|                          | Treaty Partners (de minimis rule applies) | 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:                                    |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |

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                 |
| Row 2          | Korea                                     | 12.22  | 0.87   | 9.30                   | 2.92                 |
|                | 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**

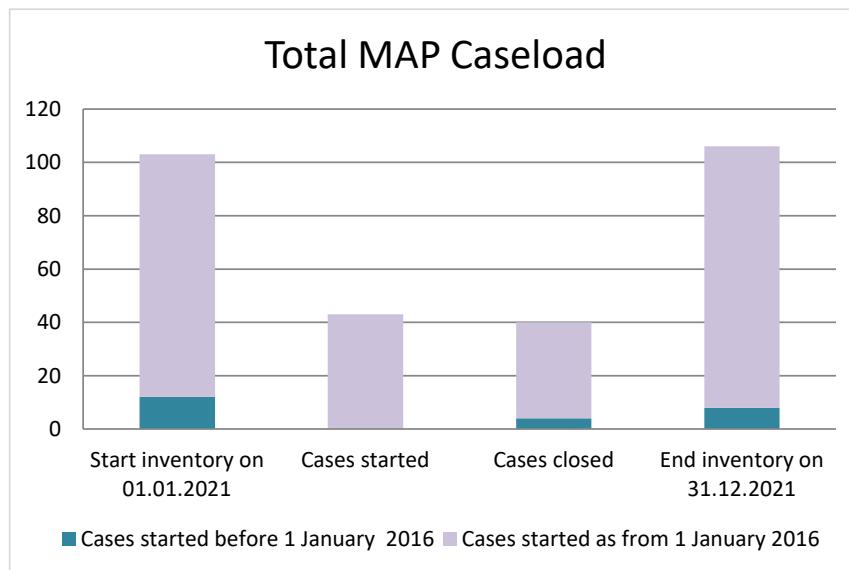
| Treaty Partner |   | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|----------------|---|--|--|------------------------|----------------------|
|                |   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Row 1          | 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 |  |  |                        |                      |          |
|------------------------|--|--|------------------------|----------------------|----------|
| Row 1                  | average time taken (in months) for post-2015 cases from: |  |                        |                      |          |
|                        | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | Column 4 |
|                        | Column 1   | Column 2                                     | Column 3               | Column 4             | Column 4 |
| 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.         |

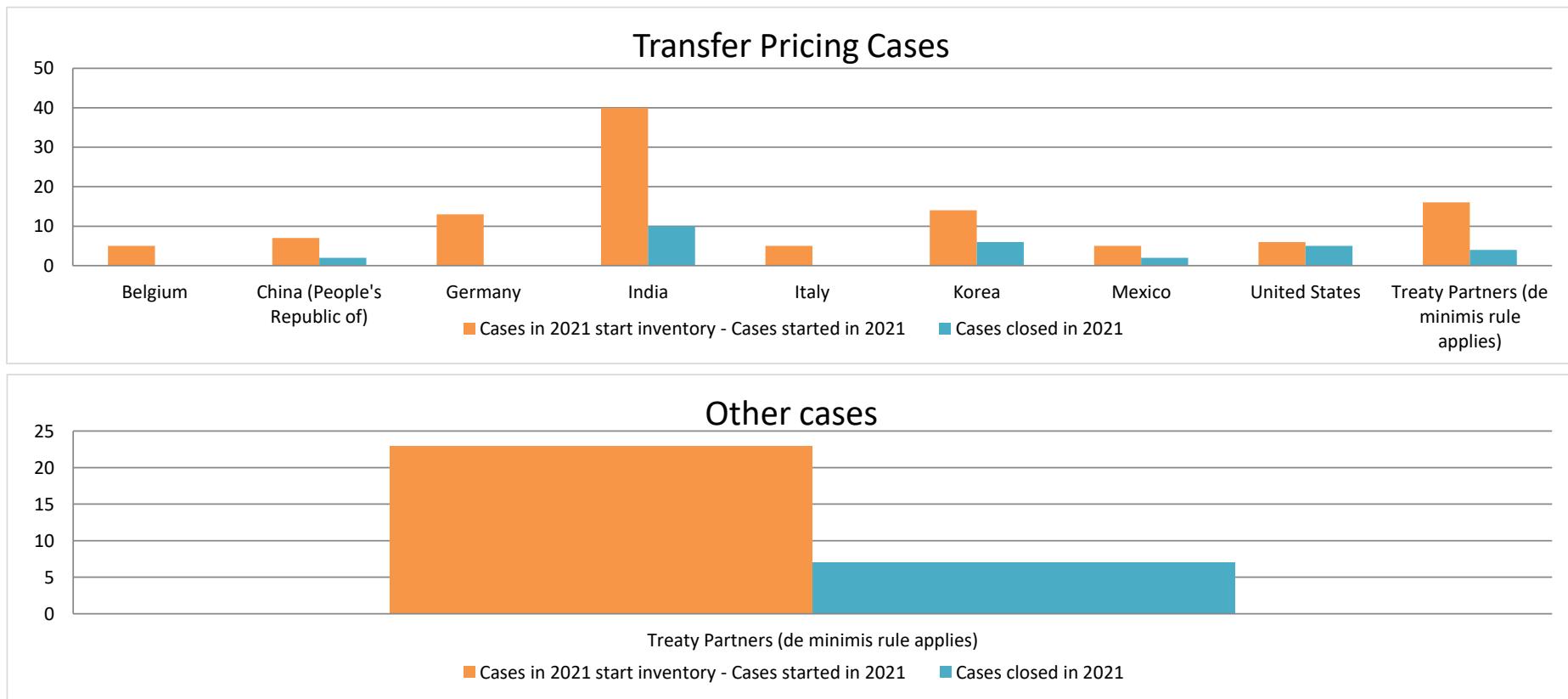
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

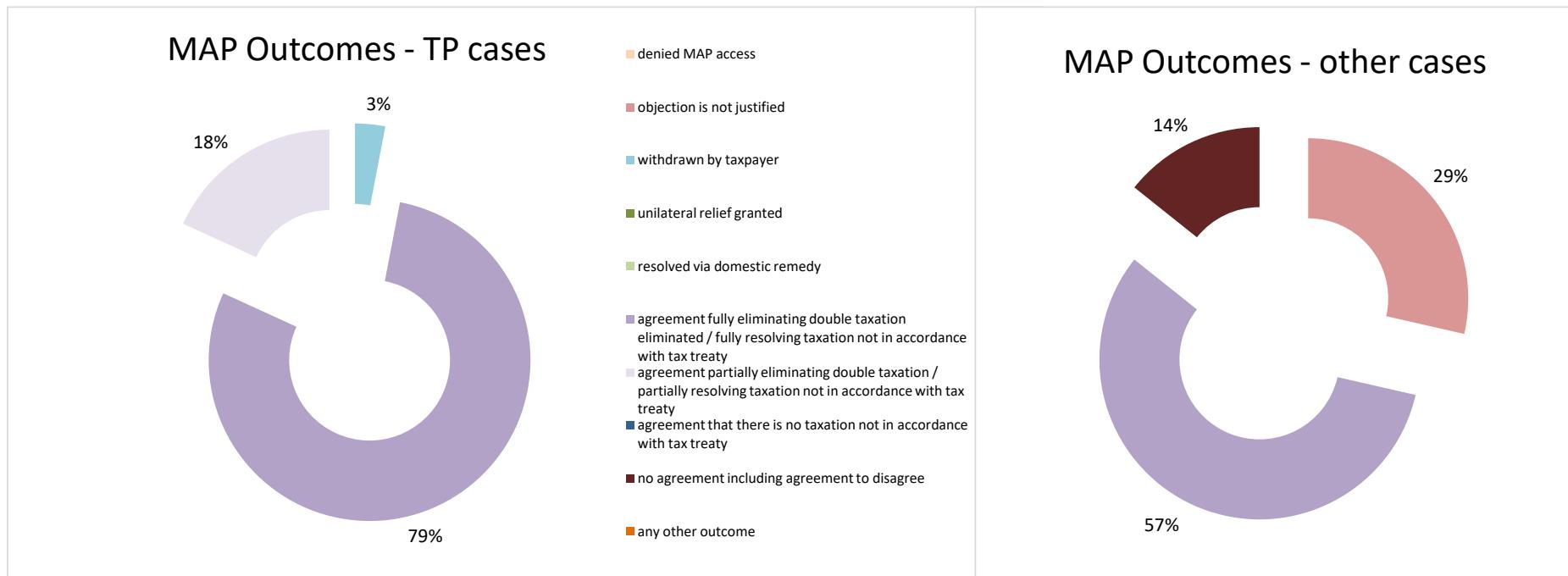
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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>  | 0                 | 0                          | 1                     | 0                         | 0                            | 26  | 6  | 0   | 0  | 0                 | 33    |
| 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>             | 0                 | 2                          | 0                     | 0                         | 0                            | 4   | 0  | 0   | 1  | 0                 | 7     |
| 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>                     | 0                 | 2                          | 1                     | 0                         | 0                            | 30  | 6  | 0   | 1  | 0                 | 40    |

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  | 4  | 0   | 0  | 0                 | 8   | 82.86   |
| Row 2             | Others   | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 3             | Total  | 12  | 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:<br>(i) start date : the date when the MAP request was received or notification was given by the other competent authority; and<br>(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. |                            |                       |                           |                              |  |  |   |  |                   |   |   |

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

| Table 2: Other MAP Cases |   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |    |   |
|--------------------------|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|----|---|
|                          | Treaty Partner                            | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   |    | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|                          |   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |    |   |
| Column 1                 | Column 2                                  | Column 3  | Column 4   | Column 5  | Column 6                   | Column 7              | Column 8                  | Column 9                     | Column 10  | Column 11  | Column 12   | Column 13                                    | Column 14         |    |   |
| Row 1                    | Treaty Partners (de minimis rule applies) | 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" |
| Row 1                                       | Column 1                                  | Column 2   | Column 3                                     | Column 4               | Column 5             |
|   | 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                |
| <u>Notes:</u>                               |   |  |  |                        |                      |

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:                                    |  |  |                        |                      |  |

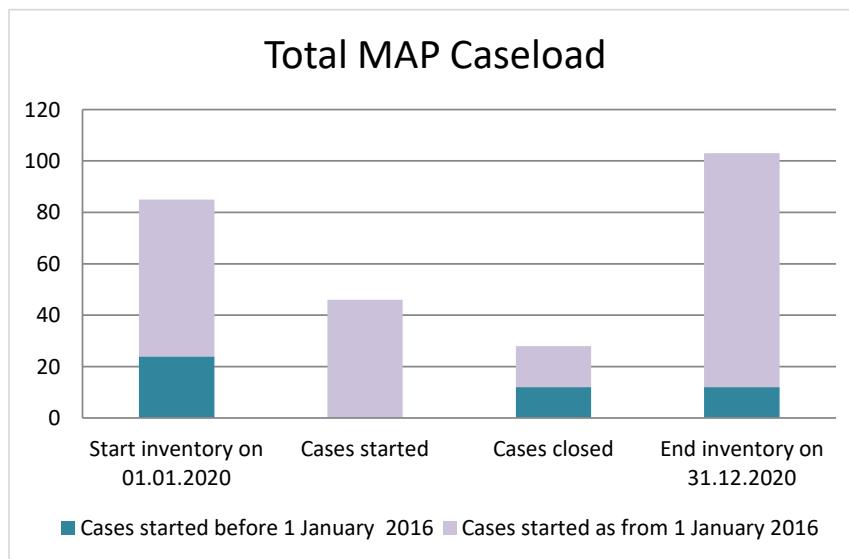
Annex B

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             |       |
| Row 1  | <b>Total Average Time</b> | 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:

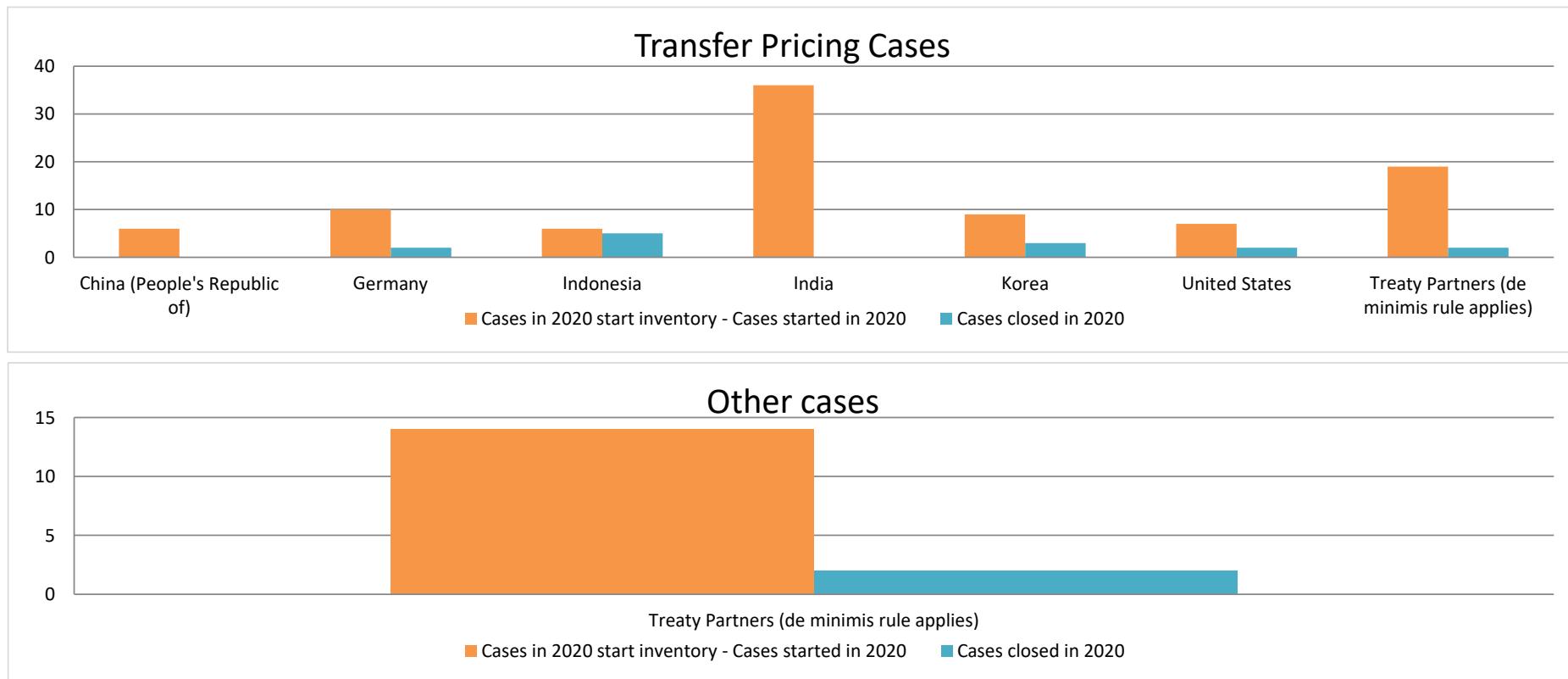
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| 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>

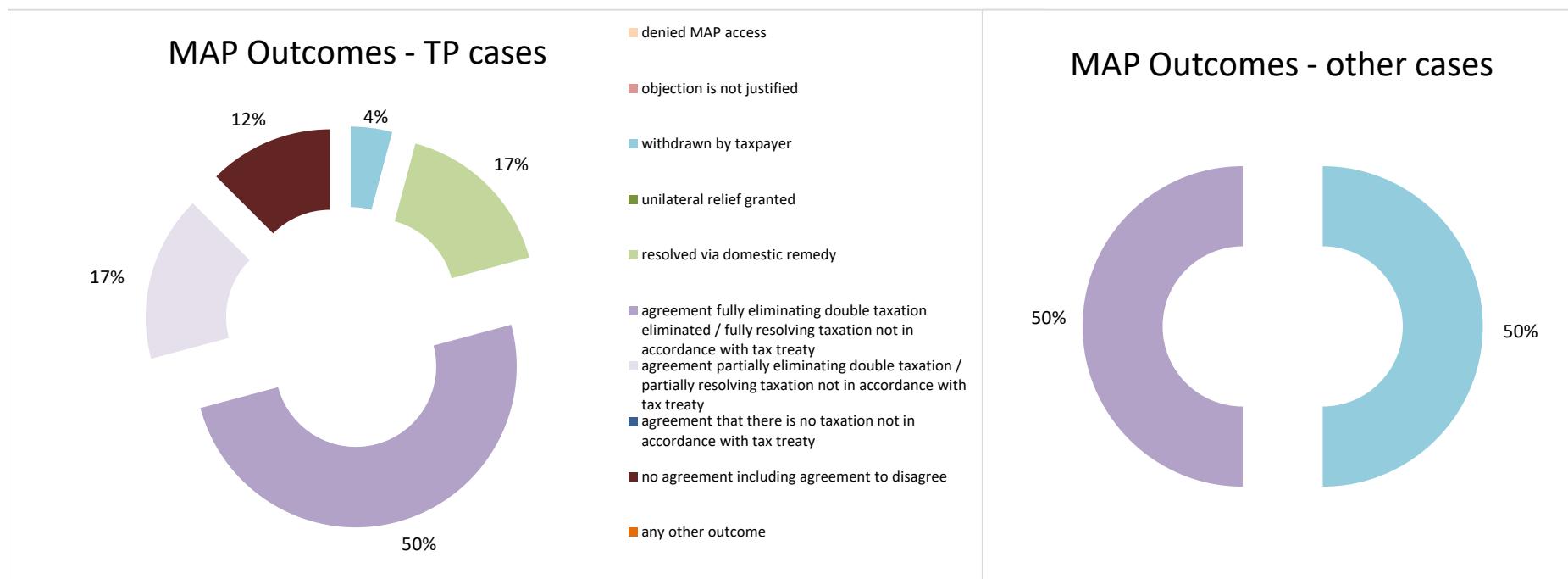
## Overview of MAP partners (only for cases started as from 1 January 2016)

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 / 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 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 |
| <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) 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. |                            |                       |                           |                              |  |  |   |  |                   |  |   |       |
| Notes on the computation of average time           |  | The average time taken to close pre-2016 cases was computed by applying the following rules:<br>(i) start date : the date when the MAP request was received or notification was given by the other competent authority; and<br>(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.      |                            |                       |                           |                              |  |  |   |  |                   |  |   |       |

| 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                 | 0         | 6   |
|   | Germany   | 5  | 5  | 0                          | 0                     | 0                         | 0                            | 0   | 2  | 0   | 0  | 0                 | 0         | 8   |
|   | Indonesia   | 6  | 0  | 0                          | 0                     | 0                         | 0                            | 1   | 3  | 0   | 1  | 0                 | 0         | 1   |
|   | India   | 21   | 15   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0         | 36  |
|   | Korea   | 6  | 3  | 0                          | 0                     | 0                         | 0                            | 3   | 0  | 0   | 0  | 0                 | 0         | 6   |
|   | United States   | 3  | 4  | 0                          | 0                     | 0                         | 0                            | 2   | 0  | 0   | 0  | 0                 | 0         | 5   |
| Row 2   | Treaty Partners (de minimis rule applies)                 | 9  | 10   | 0                          | 0                     | 0                         | 0                            | 2   | 0  | 0   | 0  | 0                 | 0         | 17  |
|   | Total   | 53   | 40   | 0                          | 0                     | 0                         | 0                            | 10  | 3  | 0   | 1  | 0                 | 0         | 79  |
| <p>Notes:<br/>Some cases with Korea that were classified as ATTRIBUTION/ALLOCATION at the end of 2019 turned out to be OTHER cases during 2020.</p> |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |           |   |

| Table 2: Other MAP Cases |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |           |   |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|-----------|---|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2020 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   |           | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |
|                          |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |           |   |
| Column 1                 | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14 |   |
| Row 1                    | 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" |  |
| Row 1          | Column 1                                  | Column 2   | Column 3                                     | Column 4               | Column 5             |  |
|                | 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                |  |
| Row 2          | United States                             | 3.99   | 1.35   | 0.00                   | 5.65                 |  |
|                | Treaty Partners (de minimis rule applies) | 22.12  | 0.71   | 2.48                   | 19.64                |  |
|                | Total                                     | 20.77  | 0.67   | 8.99                   | 14.56                |  |
| <u>Notes:</u>  |   |  |  |                        |                      |  |

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**

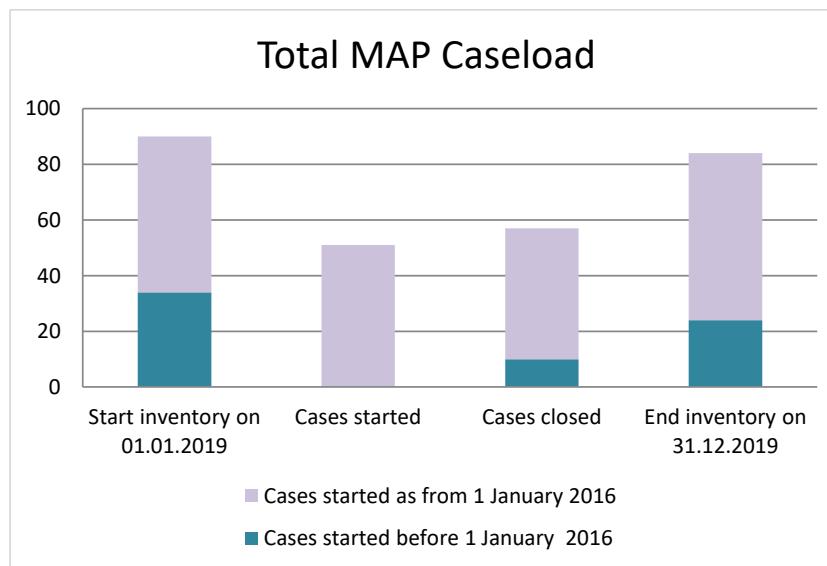
| Treaty Partner |   | average time taken (in months) for post-2015 cases from: |  |                        |                      |  |
|----------------|---|--|--|------------------------|----------------------|--|
|                |   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |  |
| Column 1       | Column 2                                  | Column 3   | Column 4                                     | Column 5               |                      |  |
| Row 1          | 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             |       |
| Row 1                  | <b>Total Average Time</b>                                | 20.70  | 1.48                   | 9.18                 | 13.88 |
|                        | <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        |

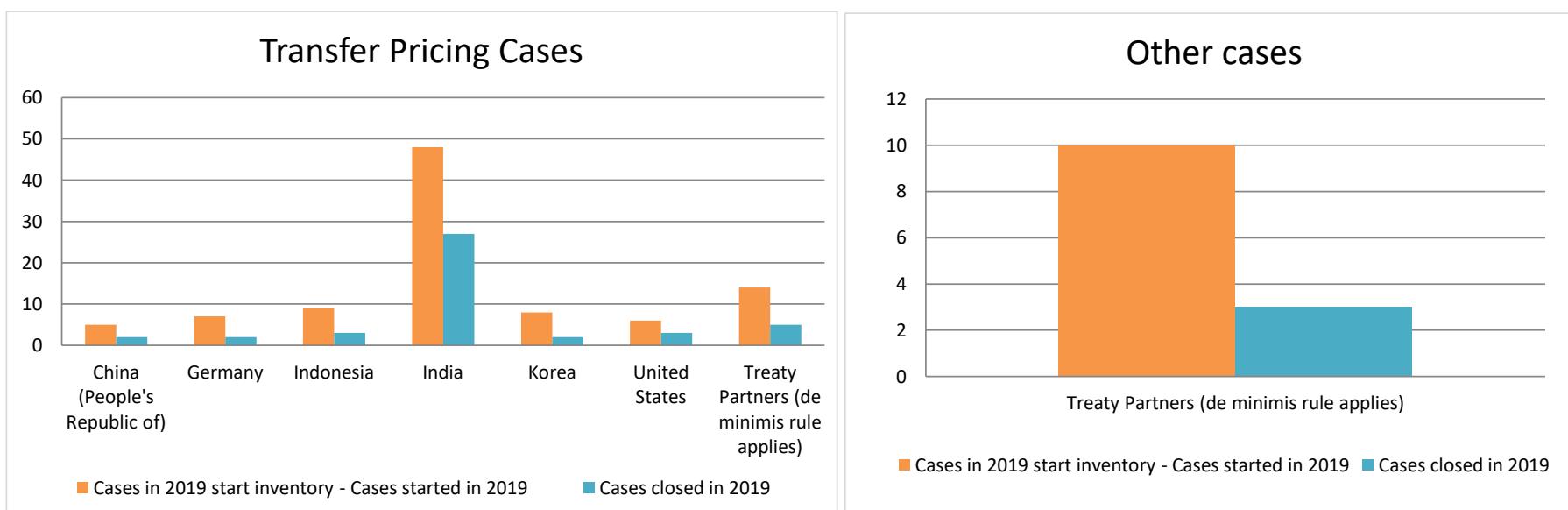
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of 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>

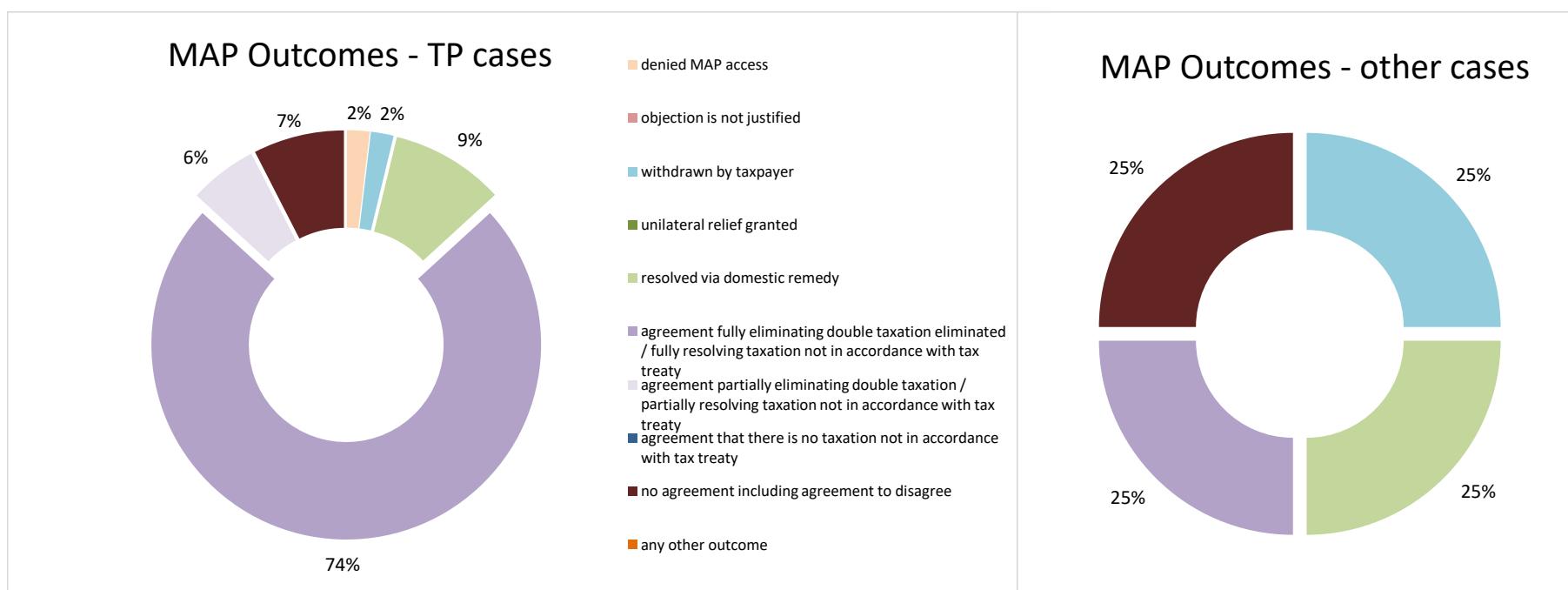
## Overview of MAP partners (only for cases started as from 1 January 2016)

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.



| 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>  | 1                 | 0                          | 1                     | 0                         | 5                            | 39  | 3  | 0   | 4  | 0                 | 53    |
| 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>             | 0                 | 0                          | 1                     | 0                         | 1                            | 1   | 0  | 0   | 1  | 0                 | 4     |
| 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>                     | 1                 | 0                          | 2                     | 0                         | 6                            | 40  | 3  | 0   | 5  | 0                 | 57    |

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     |
|                   | <u>Notes:</u><br>The average time taken to close pre-2016 cases was computed by applying the following rules:<br>(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and<br>(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. |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |           |

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

| Table 2: Other MAP Cases |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |   |
|                          |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
| Column 1                 | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |   |
| Row 1                    | 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                 |
| Row 2                                       | United States                             | 20.01  | 0.84   | 7.59                   | 12.47                |
|   | 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:                   |  |  |                        |                      |          |

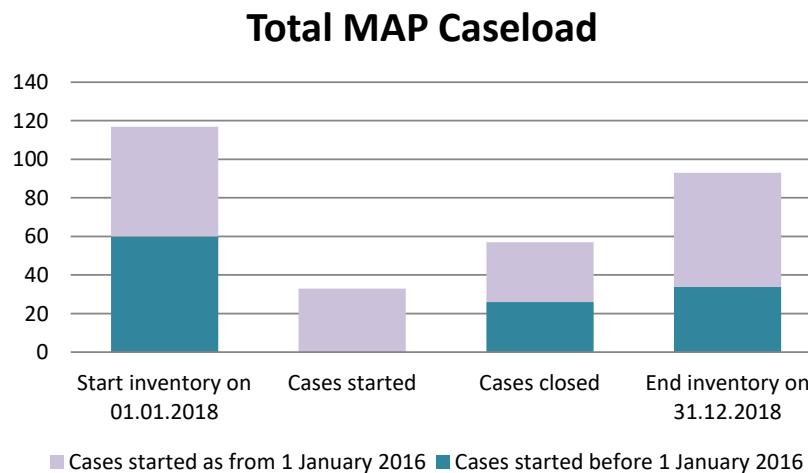
Annex B

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  | <b>Total Average Time</b> | 14.26  | 0.90                   | 6.17                 | 6.63 |
| <u>Notes:</u>  |                           |  |                        |                      |      |

## Japan



|                        | Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|------------------------|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 55                                  | 0                    | 24            | 24           | 31                 |
| Other cases            | 5                                   | 0                    | 2             | 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            | 29           | 53                 |
| Other cases            | 6                                    | 2                    | 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        |

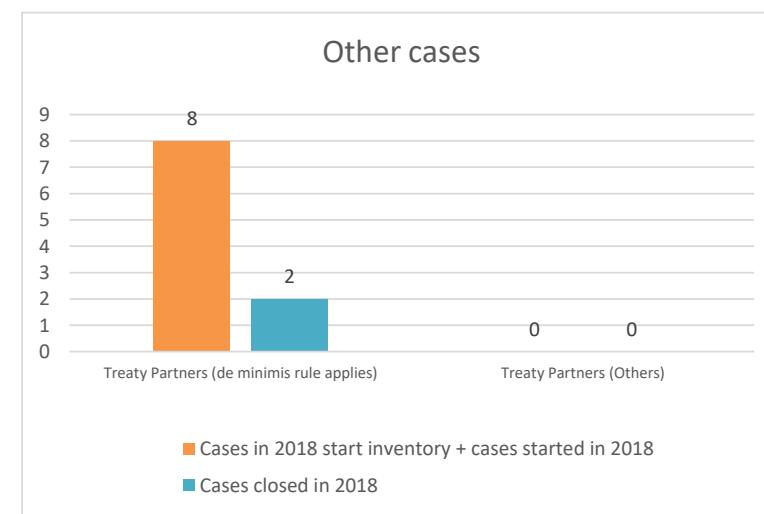
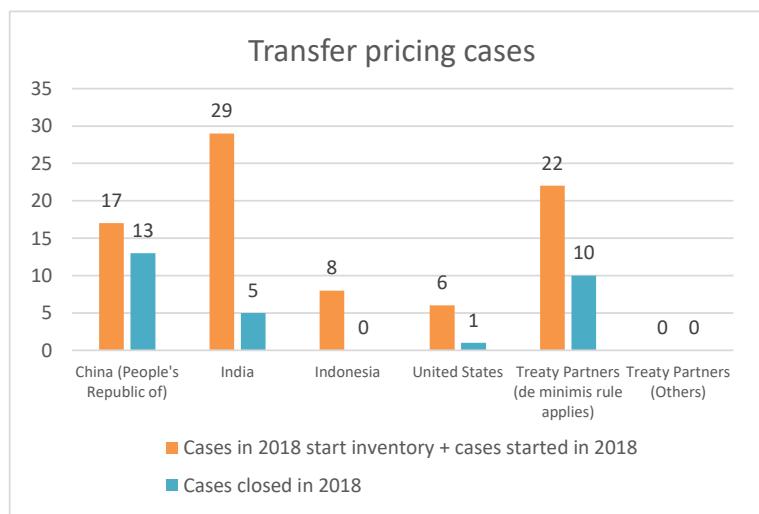
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(1) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
(2) end date: the date of formal closure of the 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)

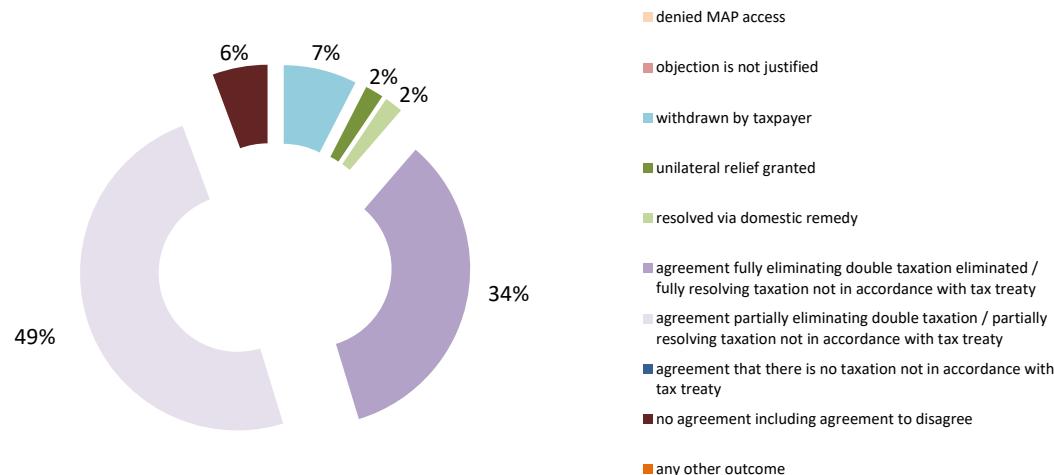
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



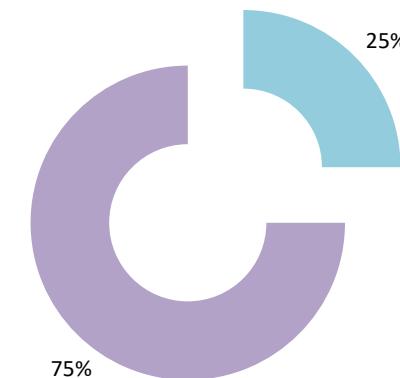
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 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>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><br>The average time taken to close pre-2016 cases was computed by applying the following rules:<br>(i) start date: the date when the MAP request was received or notification was given by the other competent authority; and<br>(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 |   |
| Row 1                                       | 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         |   |
| Row 2                                       | Treaty Partners ( <i>de minimis</i> rule applies)   | 16  | 6  | 0  | 0                          | 1                     | 0                         | 0                            | 8   | 1  | 0   | 0  | 0                 | 12        |   |
| Row 3                                       | 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        |   |
|   | Notes   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |           |   |
|   | 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                            | 2   | 0  | 0   | 0  | 0                 | 6         |   |
| Row 3                    | Treaty Partners (Others)                                  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0         |   |
|                          | Total   | 6  | 2   | 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:  |  |  |                        |                      |

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

**Annex B**

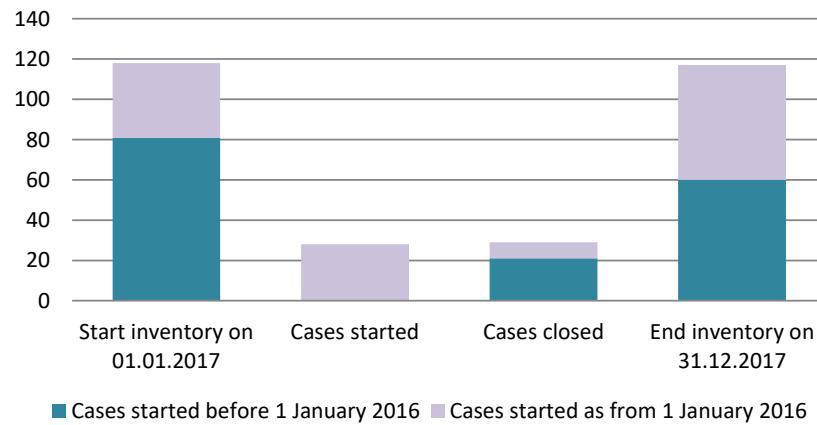
**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

**Table 3: All MAP Cases**

| average time taken (in months) for post-2015 cases from: |                           |  |                        |                      |      |
|--|---------------------------|--|------------------------|----------------------|------|
|  | "Start" to "End"          | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
|  | Column 1                  | Column 2                                     | Column 3               | Column 4             |      |
| Row 1  | <b>Total Average Time</b> | 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         |

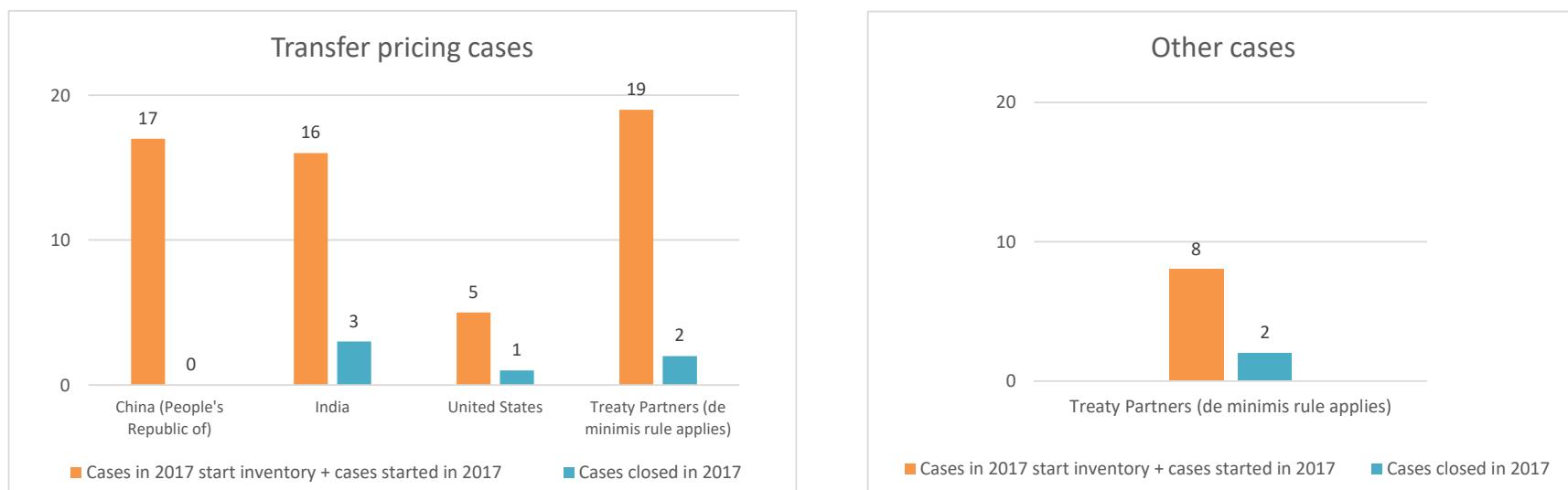
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and  
 (ii) end date: the date of formal closure of 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>

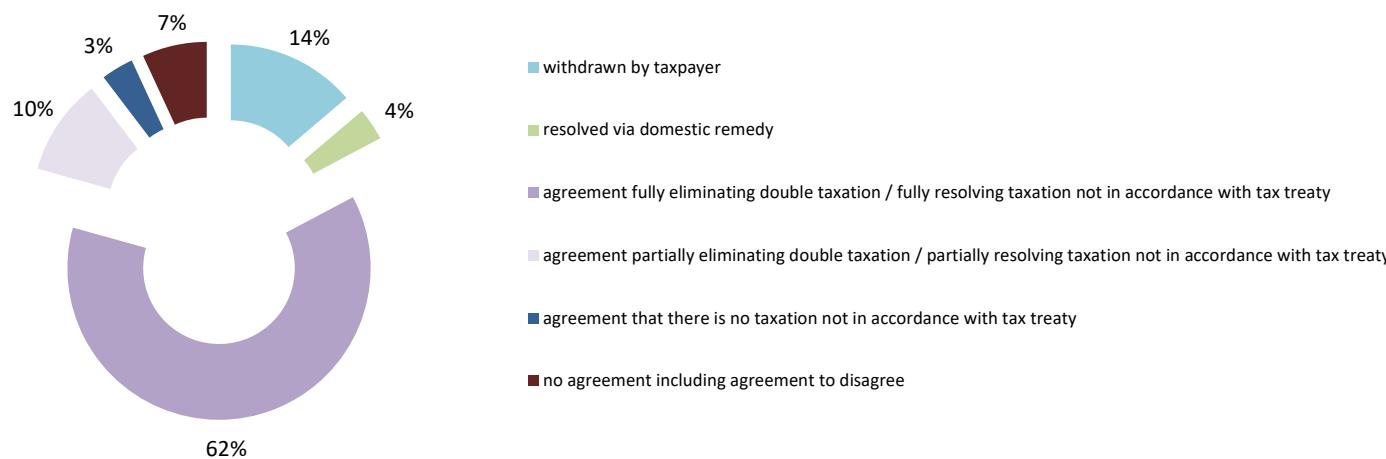
## Overview of MAP partners (only for cases started as from 1 January 2016)

*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>  | <b>0</b>          | <b>0</b>                   | <b>4</b>              | <b>0</b>                  | <b>1</b>                     | <b>16</b>  | <b>3</b>   | <b>0</b>  | <b>2</b>                                     | <b>0</b>          | <b>26</b> |
| 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>             | <b>0</b>          | <b>0</b>                   | <b>0</b>              | <b>0</b>                  | <b>0</b>                     | <b>2</b>   | <b>0</b>   | <b>1</b>  | <b>0</b>                                     | <b>0</b>          | <b>3</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                          | 0                     | 0                         | 0                            | 1  | 0  | 1   | 0  | 0                 | 2         |
| <b>All cases</b>                     | <b>0</b>          | <b>0</b>                   | <b>4</b>              | <b>0</b>                  | <b>1</b>                     | <b>18</b>  | <b>3</b>   | <b>1</b>  | <b>2</b>                                     | <b>0</b>          | <b>29</b> |

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  | 0                 | 17  |
|   | India   | 9   | 7  | 0  | 0                          | 0                     | 0                         | 0                            | 1   | 2  | 0   | 0  | 0                 | 13  |
|   | United States                                     | 3   | 2  | 0  | 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                         | 0                            | 1   | 1  | 0   | 0  | 0                 | 17  |
| Row 3                                       | Treaty Partners (Others)                          | 0   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0   |
|   | Total   | 33  | 24   | 0  | 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         |   |
| <b>Total</b>                                      | <b>4</b>  | <b>4</b>   | <b>0</b>  | <b>0</b>                   | <b>0</b>              | <b>0</b>                  | <b>0</b>                     | <b>1</b>   | <b>0</b>   | <b>1</b>  | <b>0</b>                                     | <b>0</b>          | <b>6</b>  |   |

Notes:  
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

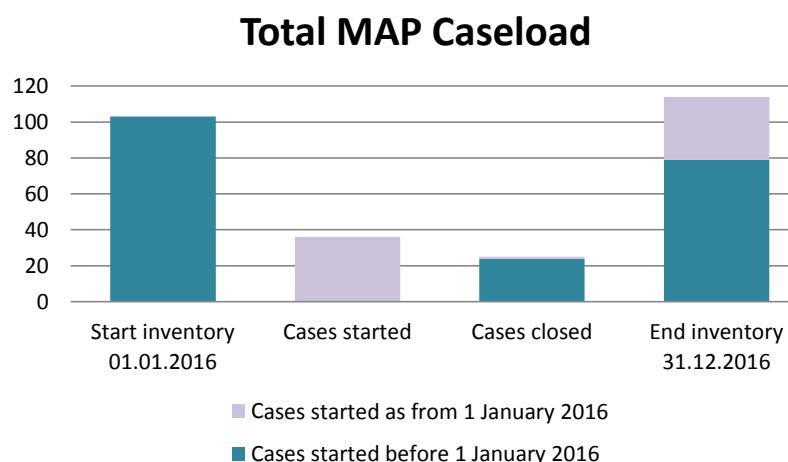
| Table 2: Other MAP Cases |  |  |                        |                      |          |
|--------------------------|--|--|------------------------|----------------------|----------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |          |
|                          | "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)                                 |  |                        |                      |          |
|                          | <b>Total Average Time</b>                                | 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                  | <b>Total Average Time</b>                                | 9.02   | 0.86                   | 5.25                 | 5.09 |
|                        | <u>Notes:</u>  |  |                        |                      |      |

## Japan



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

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

### Average time needed to close MAP cases

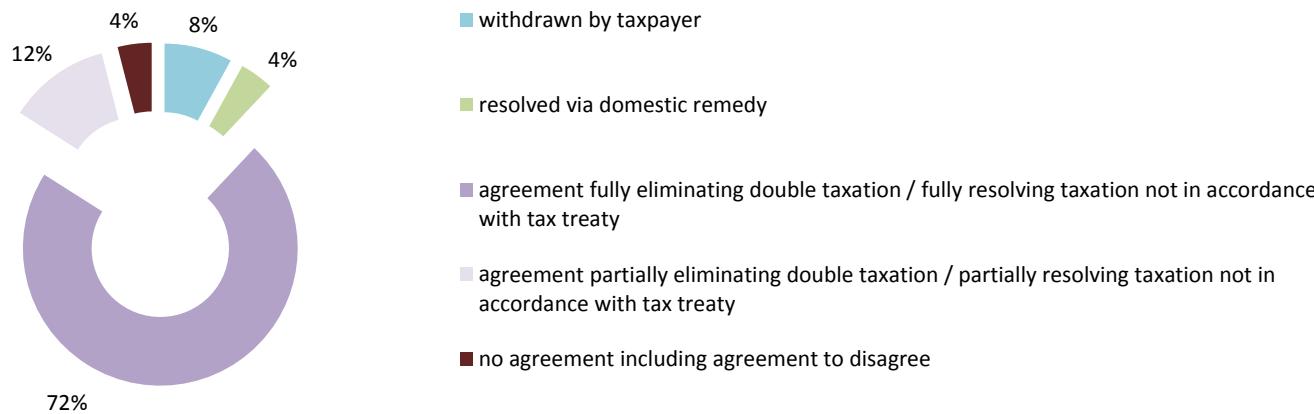
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 26.45        |
| Other cases                         | 27.84        |

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>

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

## MAP PROGRAM STATISTICS FOR THE 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 |  |  |
| <b>2009 or prior</b>        | 2  |          |                                   |          | 0                                 |          | 2  |          |  |          |   |          |  |  |
| <b>2010</b>                 | 1  |          |                                   |          | 0                                 |          | 1  |          |  |          |   |          |  |  |
| <b>2011</b>                 | 5  |          |                                   |          | 3                                 |          | 2  |          |  |          |   |          |  |  |
| <b>2012</b>                 | 9  |          |                                   |          | 3                                 |          | 6  |          |  |          |   |          |  |  |
| <b>2013</b>                 | 19   |          |                                   |          | 6                                 |          | 13   |          |  |          |   |          |  |  |
| <b>2014</b>                 | 41   |          |                                   |          | 7                                 |          | 34   |          |  |          |   |          |  |  |
| <b>2015</b>                 |  |          | 38                                |          | 1                                 |          | 37   |          |  |          |   |          |  |  |
| <b>Total</b>                | 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       |  |          |   |          |

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

## MAP PROGRAM STATISTICS FOR THE 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 |    |  |
| <b>2007 or prior</b>        | 5  |           |                                   |          | 2                                 |           | 3  |           |  |           |   |          |    |  |
| <b>2008</b>                 | 3  |           |                                   |          | 1                                 |           | 2  |           |  |           |   |          |    |  |
| <b>2009</b>                 | 7  |           |                                   |          | 6                                 |           | 1  |           |  |           |   |          |    |  |
| <b>2010</b>                 | 11   |           |                                   |          | 6                                 |           | 5  |           |  |           |   |          |    |  |
| <b>2011</b>                 | 16   |           |                                   |          | 7                                 |           | 9  |           |  |           |   |          |    |  |
| <b>2012</b>                 | 28   |           |                                   |          | 12                                |           | 16   |           |  |           |   |          |    |  |
| <b>2013</b>                 |  |           |                                   |          | 36                                |           | 7  |           | 29   |           |   |          |    |  |
| <b>Total</b>                | <b>41</b>  | <b>29</b> |                                   |          | <b>25</b>                         | <b>11</b> | <b>31</b>  | <b>10</b> | <b>35</b>  | <b>30</b> | <b>0</b>  | <b>0</b> | -- |  |

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: 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   |          |  |  |
| 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**

| 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) |
|-----------------------------|--|--|--|--|--|---|
| 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.