

Mutual Agreement Procedure Statistics per jurisdiction

## **Jordan**

2019, 2021-2022, 2024 (post-MAP Statistics  
Reporting Framework)

2024 APA Statistics



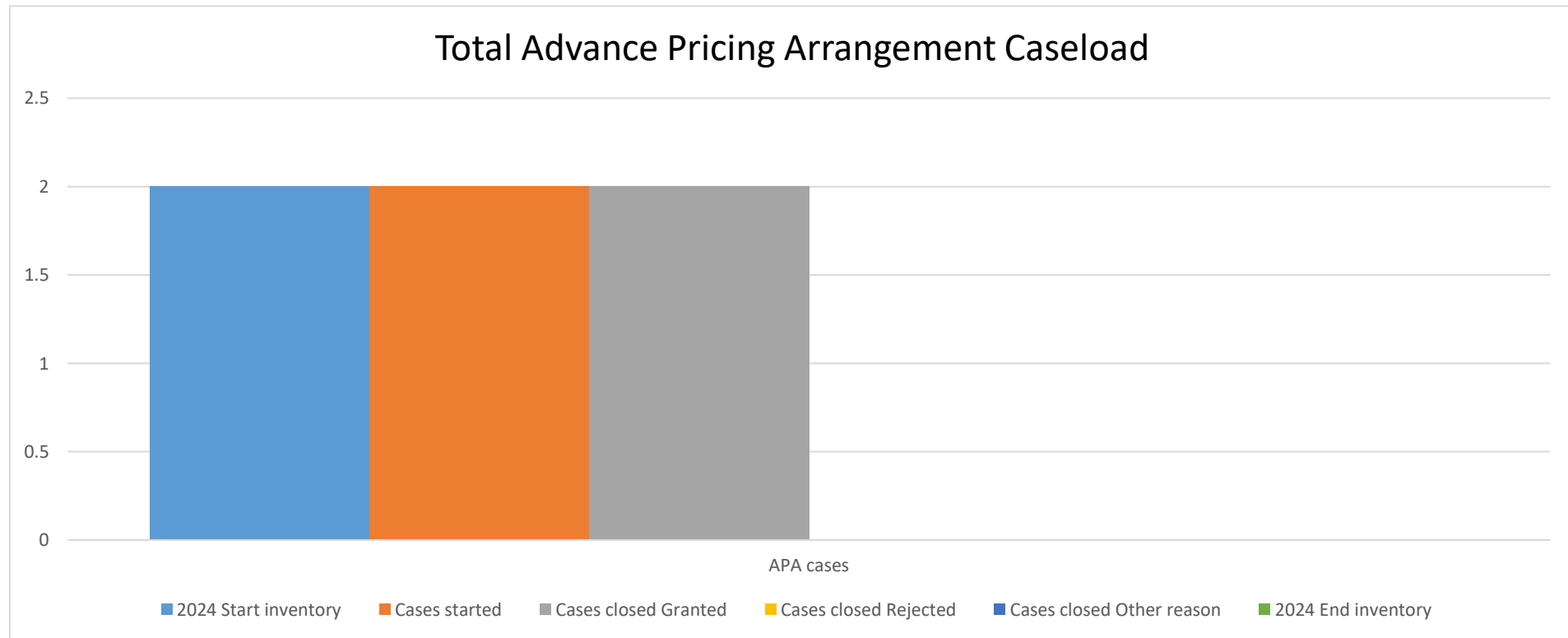
## Jordan

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 2019	2024 start inventory	Cases started	Cases closed	2024 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2019	2024 start inventory	Cases started	Cases closed	2024 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

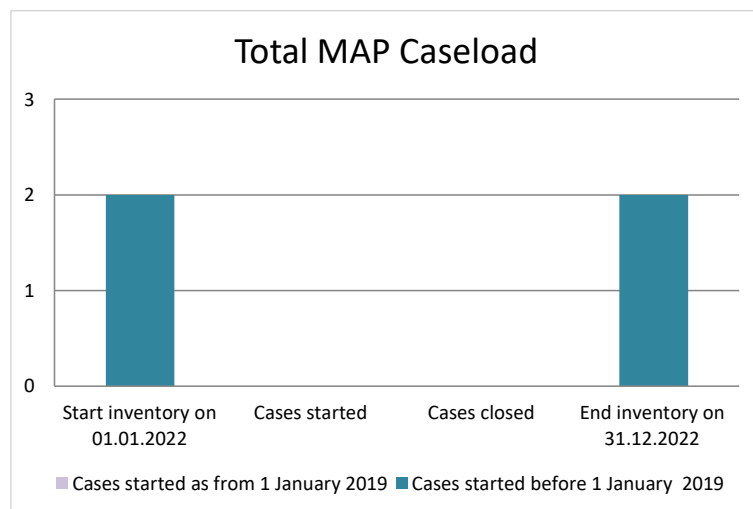
## Jordan



	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	2	2	2	0	0	0	6.00

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
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	2	2	2	0	0	0	6.00
Notes:							
Reporting period followed	From 2024-06-01 to 2025-06-01						
Definition of "Start Date" and "End Date" followed:	it is the same as the explanations for these terms used under Best Practice 5 of the BAPAM						
Definition of "APAs concluded during the reporting period" followed:	the definition as the same with the follow: "APAs granted during the reporting period" "APAs pending" "APAs in force"						
Further information							

## Jordan



Cases started before 1 January 2019	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	2	0	0	2
Other cases	0	0	0	0

Cases started as from 1 January 2019	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

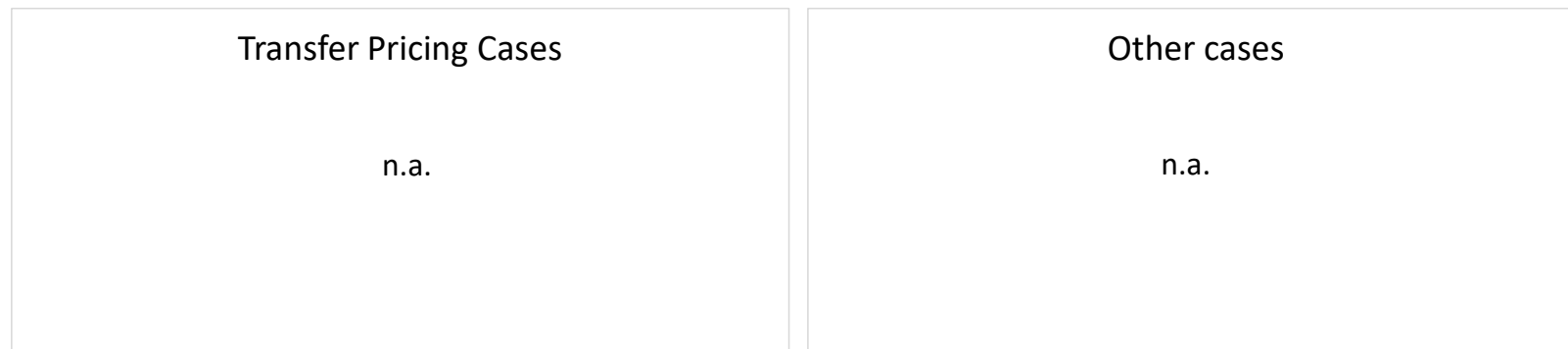
## Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

## Overview of MAP partners (only for cases started as from 1 January 2019)

*Note: the MAP cases started before 1 January 2019 and closed in 2022 are not shown in these graphs*



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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annex A

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

category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2022	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2019 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	2	n.a.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases      The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework</p> <p>Category of cases      cases related to attribution of profits to a permanent establishments</p>													



Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2022	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2022	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Total	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

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

Table 3: All MAP Cases				
	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	n.a.	n.a.	n.a.
Notes:				

## Jordan

Cases started before 1 January 2019	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2019	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

## Jordan

Cases started before 1 January 2019	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2019	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0