

Mutual Agreement Procedure Statistics per jurisdiction

Korea

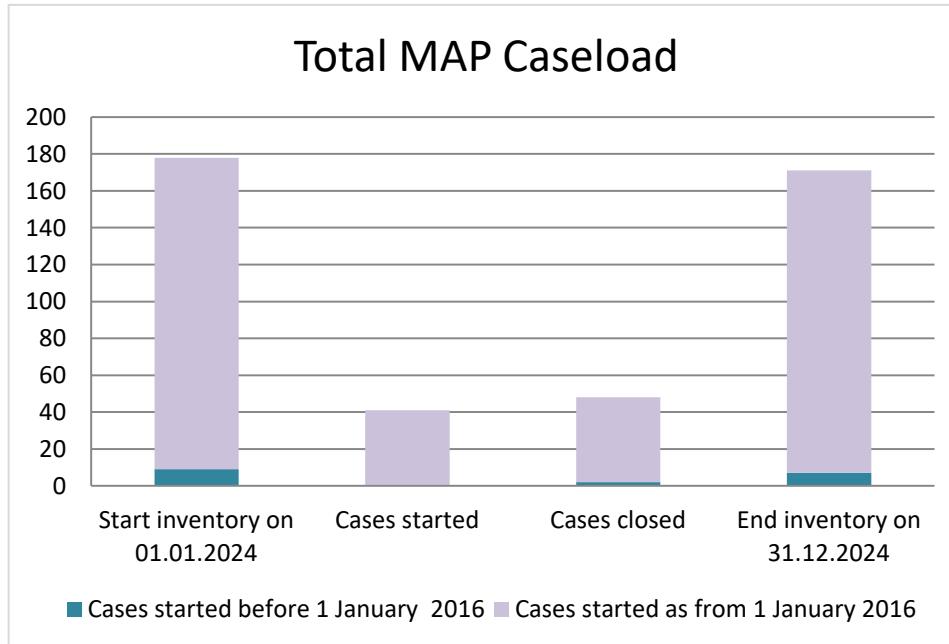
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Korea

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	2	0	0	2
Other cases	7	0	2	5

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	128	34	36	126
Other cases	41	7	10	38

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	106.88

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

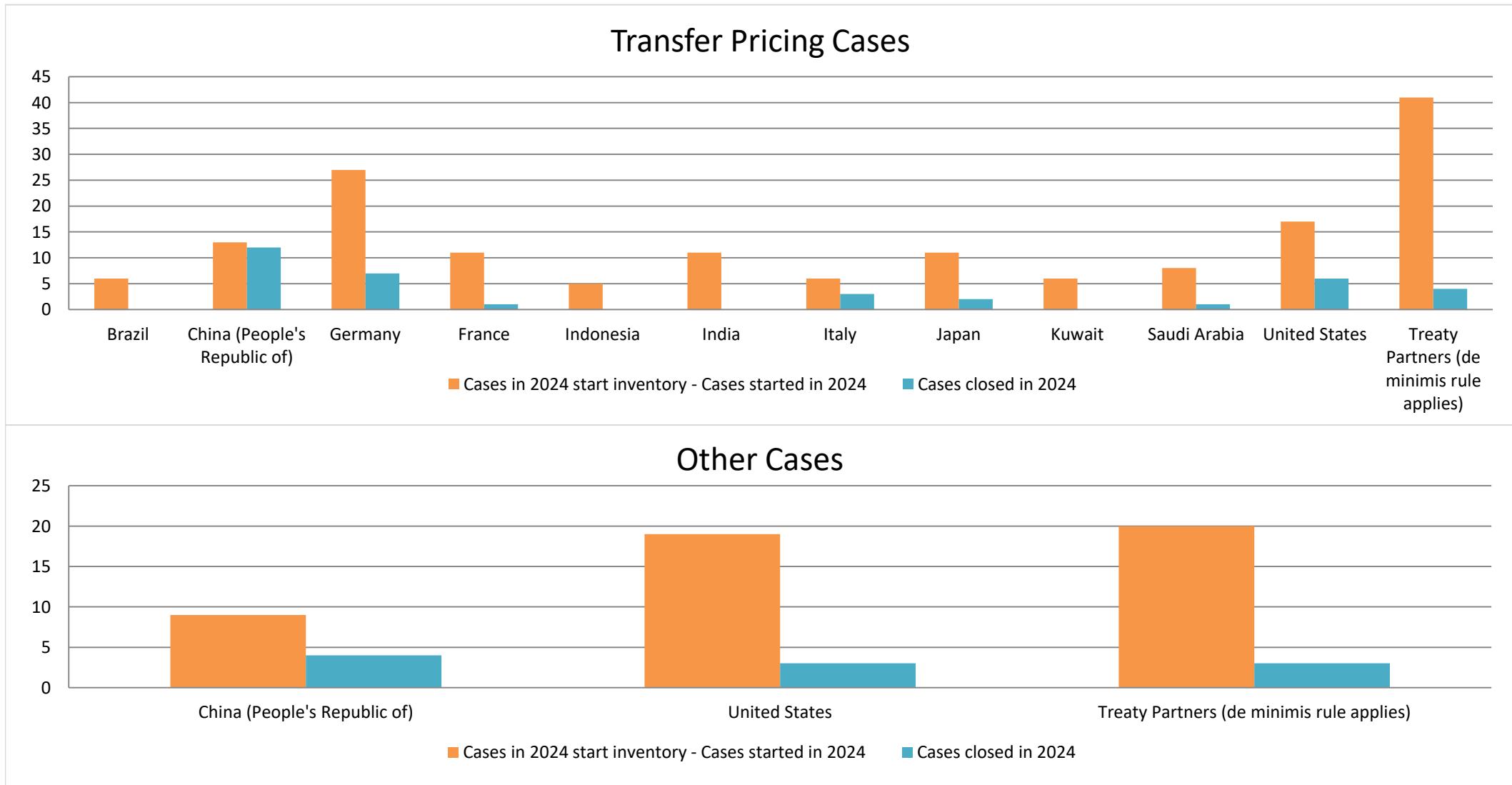
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	32.52	1.53	14.65	17.80
Other cases	57.43	0.64	15.63	47.62

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

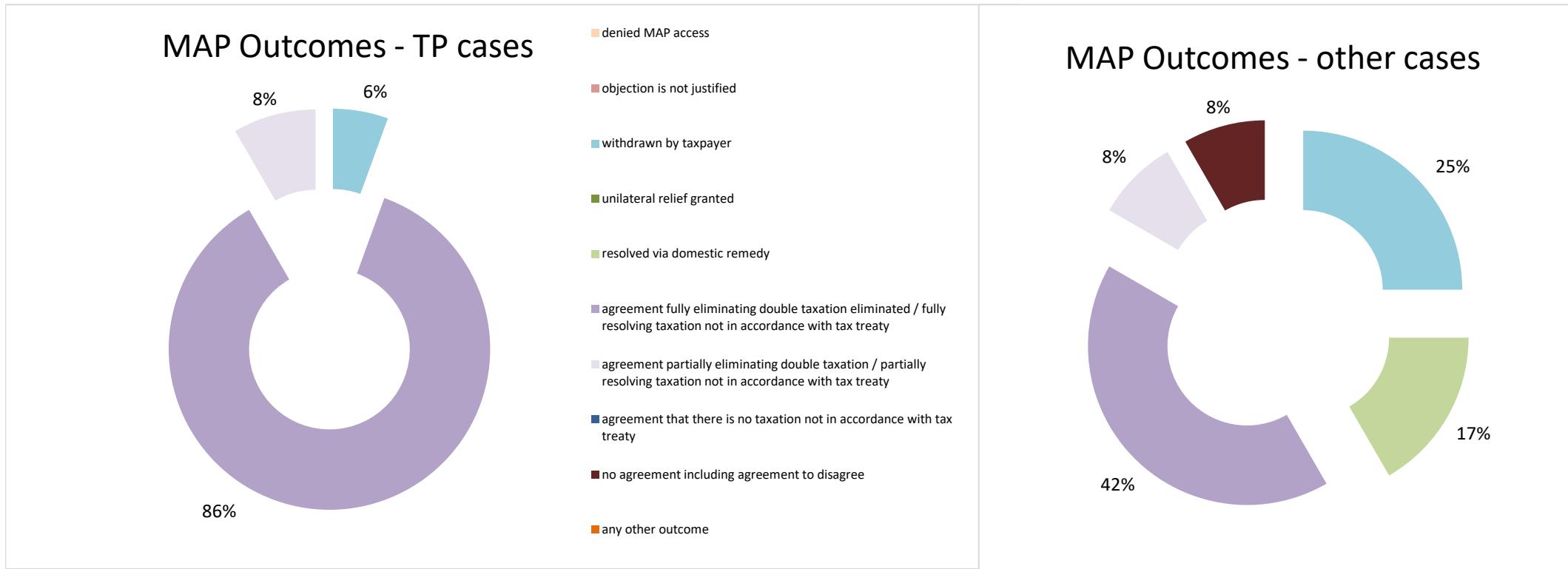
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	0	31	3	0	0	0	36
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	0	2	0	0	31	3	0	0	0	36
Other cases (all)	0	0	3	0	2	5	1	0	1	0	12
Cases started before 1 January 2016	0	0	0	0	0	1	1	0	0	0	2
Cases started as from 1 January 2016	0	0	3	0	2	4	0	0	1	0	10
All cases	0	0	5	0	2	36	4	0	1	0	48

Annex A
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	0.00
Row 2	Others	7	0	0	0	0	1	1	0	0	0	0	5	106.88
Row 3	Total	9	0	0	0	0	0	1	1	0	0	0	7	106.88
<u>Notes:</u>														

Table 1: Attribution / Allocation MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Brazil	5	1	0	0	0	0	0	0	0	0	0	0	6
	China (People's Republic of)	12	1	0	0	1	0	0	11	0	0	0	0	1
	Germany	23	4	0	0	0	0	0	7	0	0	0	0	20
	France	4	7	0	0	1	0	0	0	0	0	0	0	10
	Indonesia	3	2	0	0	0	0	0	0	0	0	0	0	5
	India	9	2	0	0	0	0	0	0	0	0	0	0	11
	Italy	6	0	0	0	0	0	0	2	1	0	0	0	3
	Japan	6	5	0	0	0	0	0	2	0	0	0	0	9
	Kuwait	4	2	0	0	0	0	0	0	0	0	0	0	6
	Saudi Arabia	8	0	0	0	0	0	0	0	1	0	0	0	7
Row 2	United States	13	4	0	0	0	0	0	6	0	0	0	0	11
	Treaty Partners (de minimis rule applies)	35	6	0	0	0	0	0	3	1	0	0	0	37
	Total	128	34	0	0	2	0	0	31	3	0	0	0	126
<p>Notes: Mismatch between 2024 start inventory and 2023 end inventory One case was later confirmed to be closed in 2023</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	China (People's Republic of)	9	0	0	0	3	0	1	0	0	0	0	0	5
	United States	16	3	0	0	0	0	0	2	0	0	1	0	16
Row 2	Treaty Partners (de minimis rule applies)	16	4	0	0	0	0	1	2	0	0	0	0	17
	Total	41	7	0	0	3	0	2	4	0	0	1	0	38
Notes:														

Annex B

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

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	75
>=2 and <4 years old	51
>=4 and <6 years old	16
>=6 years old	17

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

Table 1: Attribution / Allocation MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	China (People's Republic of)	25.74	1.15	7.45	14.83
	Germany	37.64	3.20	9.05	38.37
	France	42.35	1.15	22.32	20.02
	Italy	27.38	1.01	23.07	4.31
	Japan	22.08	0.44	7.08	14.99
	Saudi Arabia	37.58	1.15	32.52	5.06
Row 2	United States	42.46	1.35	25.35	17.11
	Treaty Partners (de minimis rule applies)	34.35	1.15	10.08	24.27
	Total	32.52	1.53	14.65	17.80
<u>Notes:</u>					

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		
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	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

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
Row 1	China (People's Republic of)	64.61	0.29	4.80	75.06
	United States	61.41	1.15	41.46	15.16
Row 2	Treaty Partners (de minimis rule applies)	43.86	0.60	8.14	50.12
	Total	57.43	0.64	15.63	47.62
Notes:					

Annex B

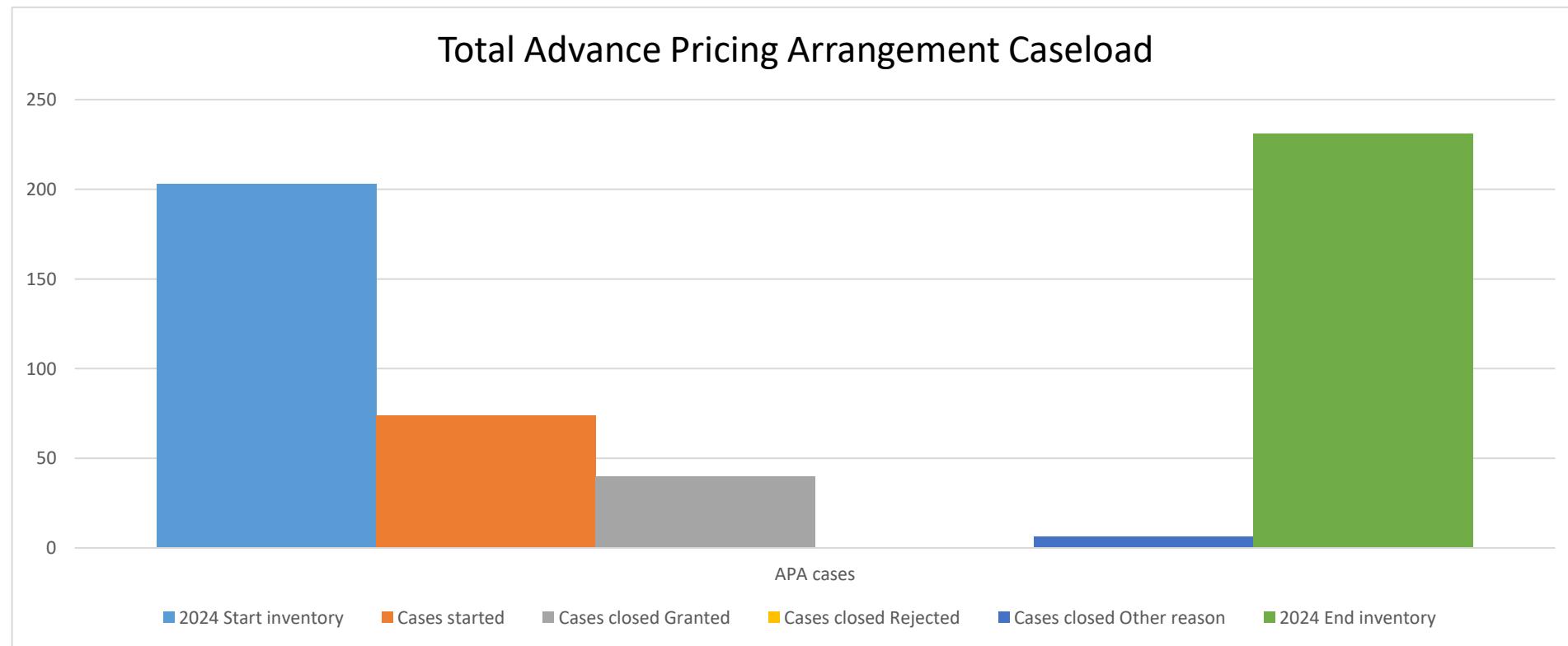
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	57.43
<u>Notes:</u>		

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	37.93	1.34	14.77	21.42
	Notes:				

Korea

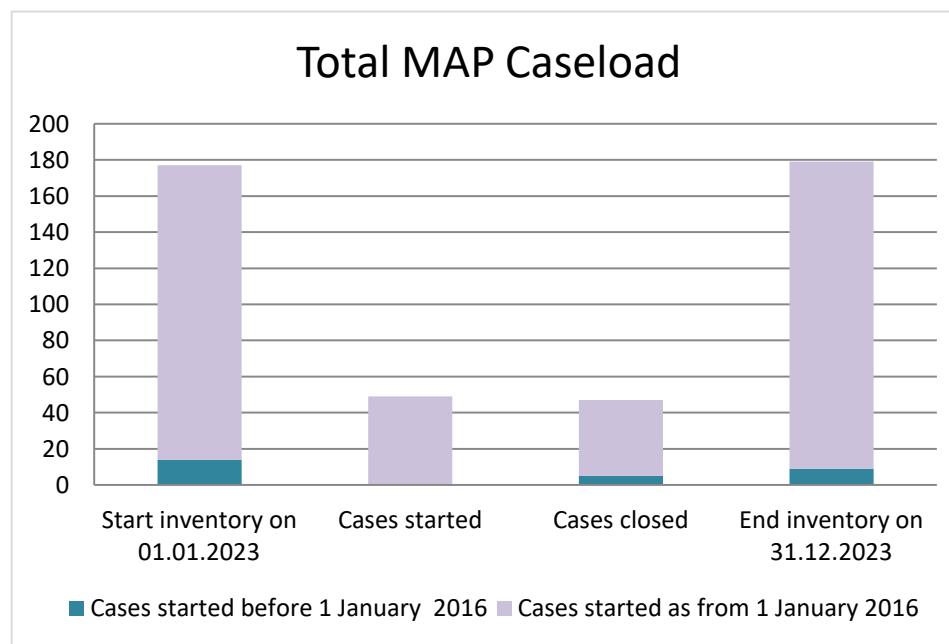


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	203	74	40	0	6	231	33.00

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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	203	74	40	0	6	231	33.00
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Where the Minister of Economy and Finance or the Commissioner of National Tax Service of Korea receives a request for commencing MAP from the CA of Contracting State, the date that the CA of Korea informs its intention to accept the request for commencing MAP shall be the start date. On the other hand, where the Minister of Economy and Finance or the Commissioner of National Tax Service of Korea makes a request for commencing MAP to the other Contracting State, the date of receiving						
Definition of "APAs concluded during the reporting period" followed:	The end date would be the date on which the competent authority of Korea enters into a written agreement with the other contracting state.(Article 46(1) of the AITA)						
Further information							

Korea

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	4	0	2	2
Other cases	10	0	3	7

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	116	43	30	129
Other cases	47	6	12	41

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	108.07
Other cases	93.08

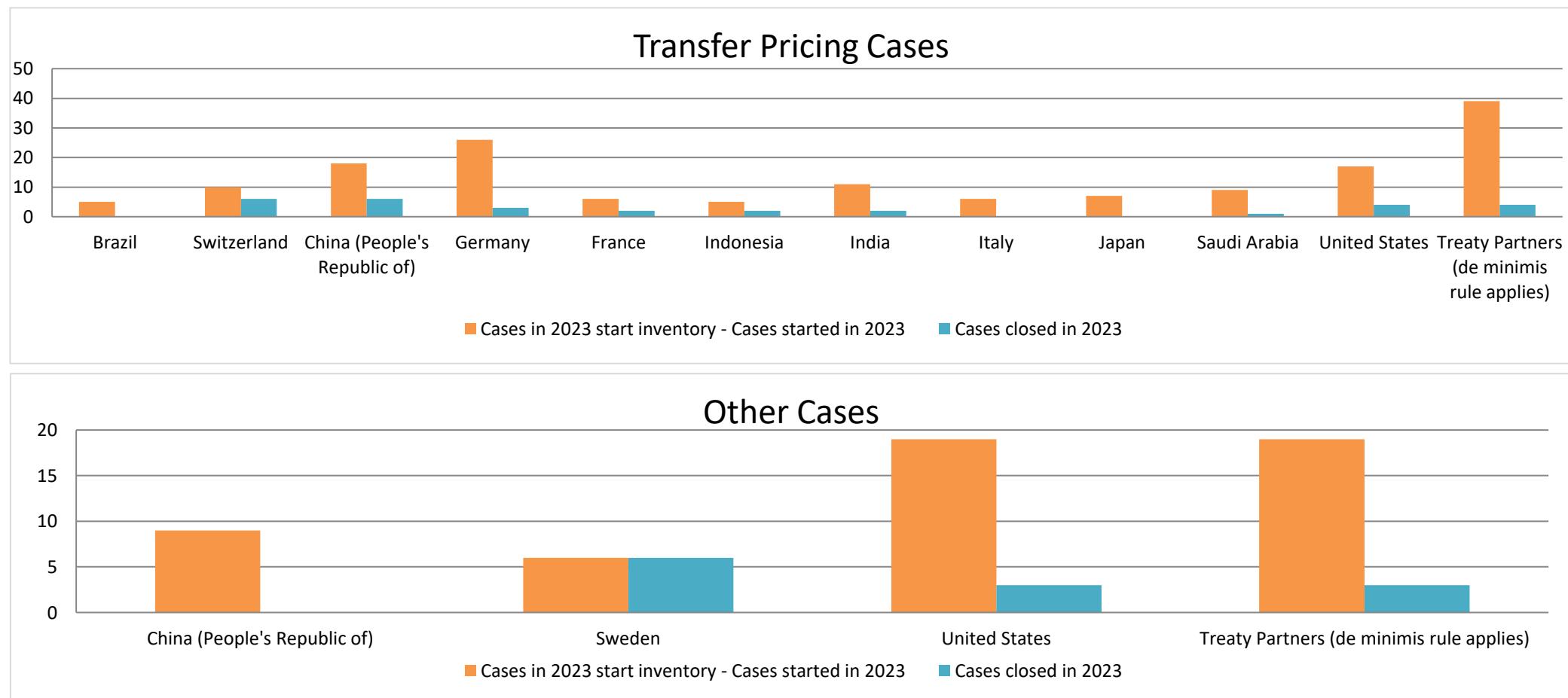
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	33.61	1.90	21.57	17.14
Other cases	51.76	1.31	23.38	30.99

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

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	1	24	5	0	0	0	32
Cases started before 1 January 2016	0	0	0	0	1	0	1	0	0	0	2
Cases started as from 1 January 2016	0	0	2	0	0	24	4	0	0	0	30
Other cases (all)	0	0	0	0	0	13	0	0	2	0	15
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	11	0	0	1	0	12
All cases	0	0	2	0	1	37	5	0	2	0	47

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	4	0	0	0	0	1	0	1	0	0	0	0	2	108.07
Row 2	Others	10	0	0	0	0	0	2	0	0	1	0	7	93.08	
Row 3	Total	14	0	0	0	0	1	2	1	0	1	0	9	99.08	
	<u>Notes:</u> Potential mismatches between 1 case was ended in 2022. 2023 start inventory and 2022 end inventory														

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	Brazil	5	0	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	10	0	0	0	0	0	0	6	0	0	0	0	0	4
	China (People's Republic of)	14	4	0	0	0	0	0	6	0	0	0	0	0	12
	Germany	21	5	0	0	1	0	0	2	0	0	0	0	0	23
	France	5	1	0	0	0	0	0	2	0	0	0	0	0	4
	Indonesia	4	1	0	0	0	0	0	1	1	0	0	0	0	3
	India	8	3	0	0	0	0	0	2	0	0	0	0	0	9
	Italy	3	3	0	0	0	0	0	0	0	0	0	0	0	6
	Japan	3	4	0	0	0	0	0	0	0	0	0	0	0	7
	Saudi Arabia	8	1	0	0	1	0	0	0	0	0	0	0	0	8
Row 2	United States	13	4	0	0	0	0	0	4	0	0	0	0	0	13
	Treaty Partners (de minimis rule applies)	22	17	0	0	0	0	0	1	3	0	0	0	0	35
	Total	116	43	0	0	2	0	0	24	4	0	0	0	0	129

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	China (People's Republic of)	9	0	0	0	0	0	0	0	0	0	0	0	9
	Sweden	6	0	0	0	0	0	0	6	0	0	0	0	0
Row 2	United States	17	2	0	0	0	0	0	3	0	0	0	0	16
	Treaty Partners (de minimis rule applies)	15	4	0	0	0	0	0	2	0	0	1	0	16
	Total	47	6	0	0	0	0	0	11	0	0	1	0	41
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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		79
≥2 and <4 years old		59
≥4 and <6 years old		21
≥6 years old		11

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	18.62	1.04	13.38	0.95
	China (People's Republic of)	21.13	1.42	22.60	10.40
	Germany	40.81	7.77	25.32	35.90
	France	54.77	1.15	10.36	44.42
	Indonesia	49.51	1.15	n.a.	n.a.
	India	59.57	1.15	21.86	37.71
Row 2	Saudi Arabia	28.70	1.18	0.00	28.70
	United States	34.08	0.98	24.71	9.38
	Treaty Partners (de minimis rule applies)	38.69	1.71	32.79	5.90
	Total	33.61	1.90	21.57	17.14
<u>Notes:</u>					

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	n.a.
	Cases closed in the Bilateral stage	34
<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 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Sweden	49.28	1.07	8.54	47.40	
	United States	55.42	1.19	43.72	11.70	
Row 2	Treaty Partners (de minimis rule applies)	53.08	1.92	29.98	18.90	
	Total	51.76	1.31	23.38	30.99	
Notes:						

Annex B

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

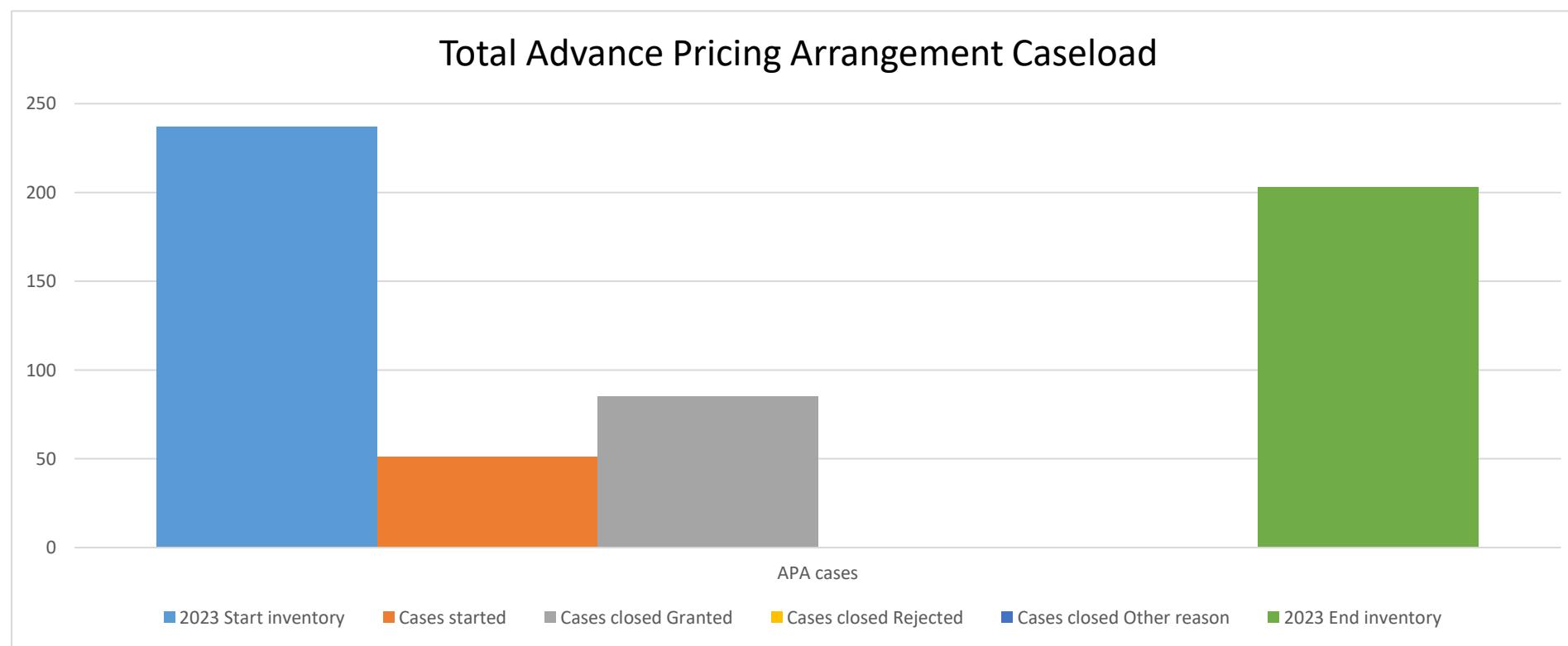
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage		52
<u>Notes:</u>		

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	
Row 1	Total Average Time	38.80	1.73	22.16	21.61
	Notes:				

Korea



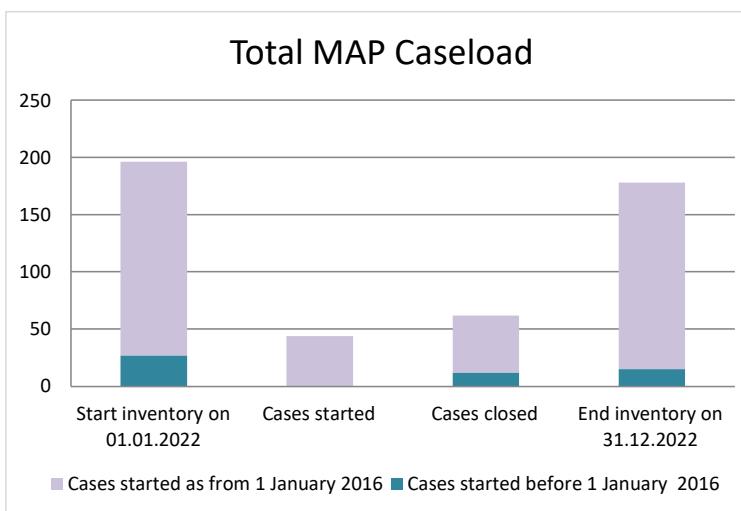
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	237	51	85	0	0	203	27

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		237	51	85	0	0	203
	Notes:						
	Reporting period followed	From 2023-01-01 to 2023-12-31					
	Definition of "Start Date" and "End Date" followed:	Where the Minister of Economy and Finance or the Commissioner of National Tax Service of Korea receives a request for commencing MAP from the CA of Contracting State, the date that the CA of Korea informs its intention to accept the request for commencing MAP shall be the start date. On the other hand, where the Minister of Economy and Finance or the Commissioner of National Tax Service of Korea makes a request for commencing MAP to the other Contracting State, the date of receiving intent to accept the request from the CA of the other Contracting State shall be the start date(Article 45 of the AITA)					
	Definition of "APAs concluded during the reporting period" followed:	The end date would be the date on which the competent authority of Korea enters into a written agreement with the other contracting state.(Article 46(1) of the AITA)					
	Further information						

Korea



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	11	0	7	4
Other cases	16	0	5	11

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	122	34	40	116
Other cases	47	10	10	47

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	73.00
Other cases	100.31

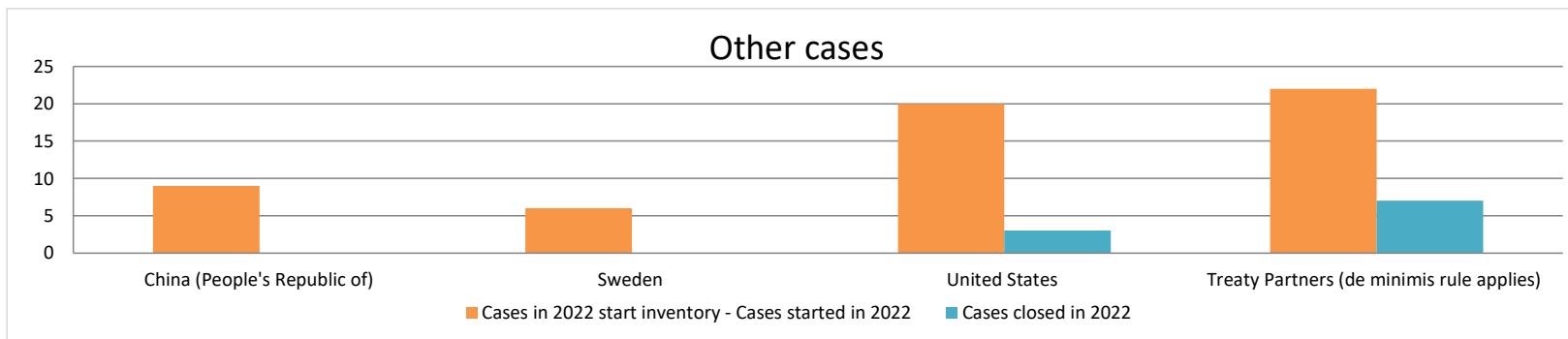
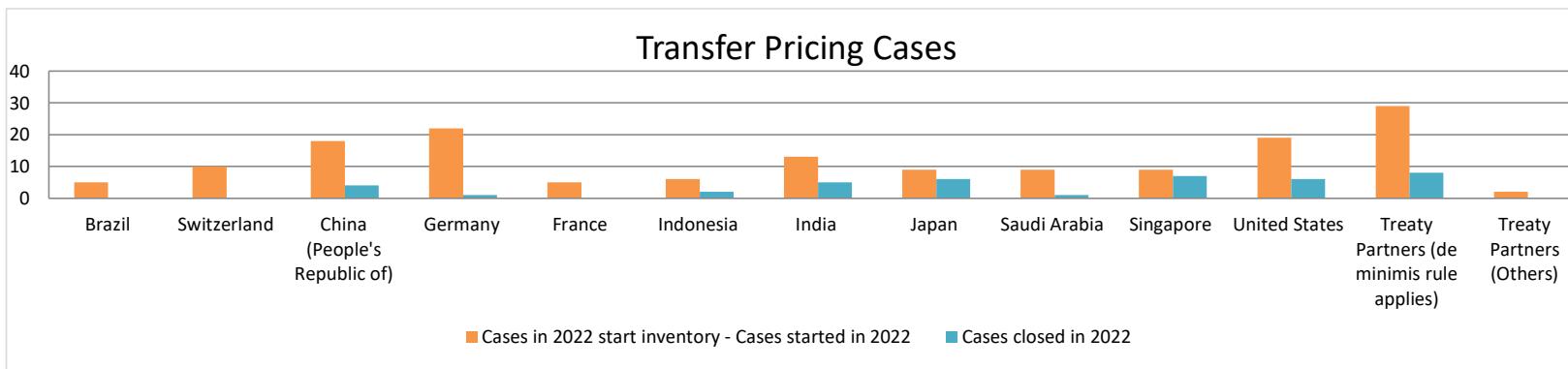
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	31.03	1.53	14.07	19.25
Other cases	33.00	1.42	25.45	10.87

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

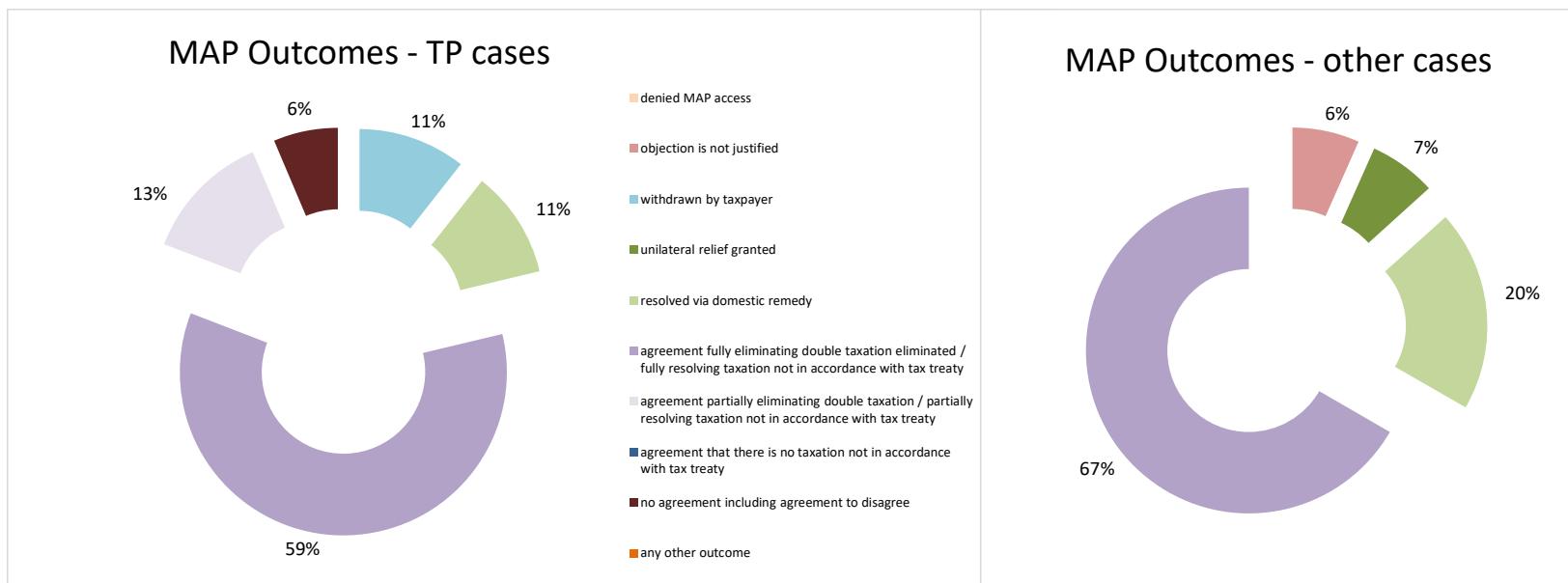
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	5	0	5	28	6	0	3	0	47
Cases started before 1 January 2016	0	0	1	0	1	1	3	0	1	0	7
Cases started as from 1 January 2016	0	0	4	0	4	27	3	0	2	0	40
Other cases (all)	0	1	0	1	3	10	0	0	0	0	15
Cases started before 1 January 2016	0	0	0	0	0	5	0	0	0	0	5
Cases started as from 1 January 2016	0	1	0	1	3	5	0	0	0	0	10
All cases	0	1	5	1	8	38	6	0	3	0	62

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 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	11	0	0	1	0	1	1	3	0	1	0	4	73.00
Row 2	Others	16	0	0	0	0	0	5	0	0	0	0	11	100.31
Row 3	Total	27	0	0	1	0	1	6	3	0	1	0	15	84.38
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		Korea reported that for pre-2016 cases for determining whether a case is considered an attribution/allocation MAP case cases it followed the rules contained in Annex D of the MAP Statistics Reporting Framework. Annex D of MAP Statistics Reporting Framework defines such case as: "a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention (OECD, 2015a)); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention (OECD, 2015a)), which is also known as a transfer pricing MAP case".												
Potential mismatches between 2018 start inventory and 2017 end inventory		Two cases in the "Other" category have been reclassified as "Attribution/Allocation," resulting in a net increase of two cases in the 2022 initial inventory compared to the 2021 year-end inventory.												
Notes on the computation of average time		Two cases in the "Other" category have been reclassified as "Attribution/Allocation," resulting in a net decrease of two cases in the 2022 initial inventory compared to the 2021 year-end inventory. Additionally, other two cases had a simple error, and it has been adjusted.												
		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner			number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Brazil	5	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	7	3	0	0	0	0	0	0	0	0	0	0	10
	China (People's Republic of)	11	7	0	0	1	0	0	2	1	0	0	0	14
	Germany	20	2	0	0	1	0	0	0	0	0	0	0	21
	France	3	2	0	0	0	0	0	0	0	0	0	0	5
	Indonesia	5	1	0	0	0	0	0	2	0	0	0	0	4
	India	12	1	0	0	1	0	3	1	0	0	0	0	8
	Japan	8	1	0	0	0	0	0	6	0	0	0	0	3
	Saudi Arabia	5	4	0	0	0	0	1	0	0	0	0	0	8
	Singapore	6	3	0	0	0	0	0	7	0	0	0	0	2
Row 2	United States	16	3	0	0	0	0	0	6	0	0	0	0	13
	Treaty Partners (de minimis rule applies)	24	5	0	0	1	0	0	3	2	0	2	0	21
	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
Row 3	Total	122	34	0	0	4	0	4	27	3	0	2	0	116
	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
	China (People's Republic of)	9	0	0	0	0	0	0	0	0	0	0	0	9
Row 2	Sweden	5	1	0	0	0	0	0	0	0	0	0	0	6
	United States	17	3	0	0	0	0	0	3	0	0	0	0	17
	Treaty Partners (de minimis rule applies)	16	6	0	1	0	1	3	2	0	0	0	0	15
	Total	47	10	0	1	0	1	3	5	0	0	0	0	47
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	China (People's Republic of)	38.52	1.13	n.a.	n.a.	
	Germany	0.00	20.22	n.a.	n.a.	
	Indonesia	28.80	1.15	11.82	16.98	
	India	44.80	1.15	16.69	32.24	
	Japan	12.22	0.87	9.30	2.92	
	Saudi Arabia	19.33	1.15	1.58	17.75	
Row 2	Singapore	26.22	0.88	12.12	24.22	
	United States	39.79	1.15	23.31	16.48	
	Treaty Partners (de minimis rule applies)	36.33	1.12	12.77	28.74	
	Total	31.03	1.53	14.07	19.25	
	Notes:					

Annex B

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

Table 2: Other MAP Cases

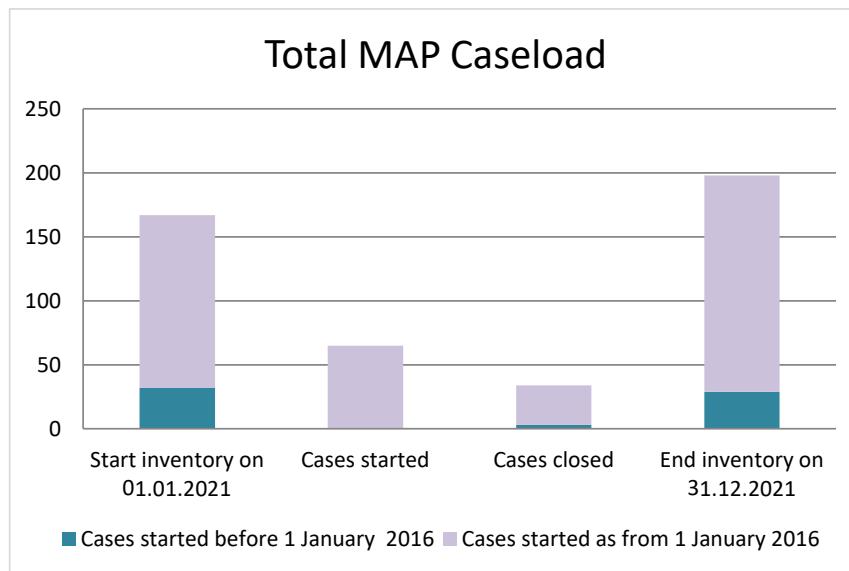
	Treaty Partner	average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
		Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	United States		49.61	0.82	33.19	12.30
Row 2	Treaty Partners (de minimis rule applies)		25.88	1.67	21.59	10.15
	Total		33.00	1.42	25.45	10.87
	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	31.42	1.51	16.02	17.82	
Notes:					

Korea



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	9	0	0	9
Other cases	23	0	3	20

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	90	53	21	122
Other cases	45	12	10	47

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	70.29

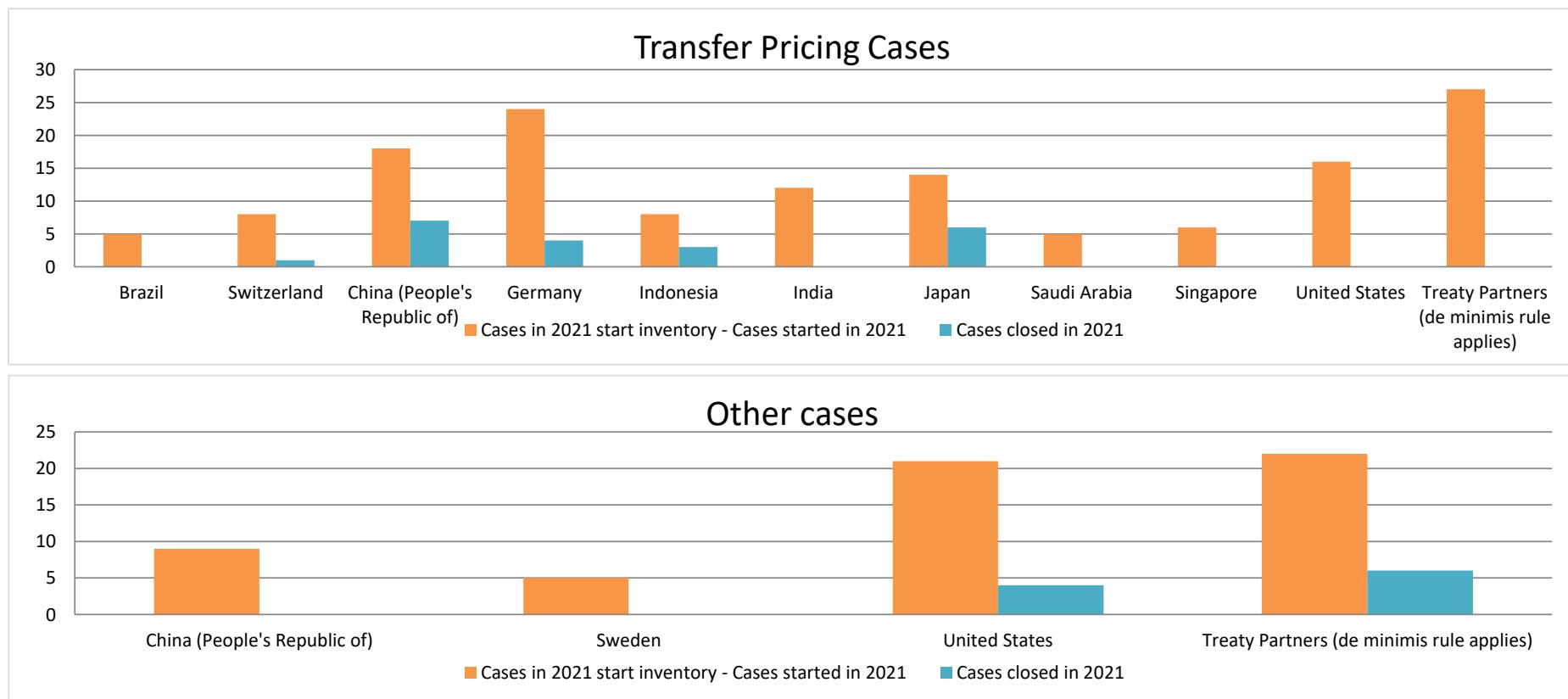
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.24	4.04	14.97	11.47
Other cases	11.79	3.94	8.94	8.44

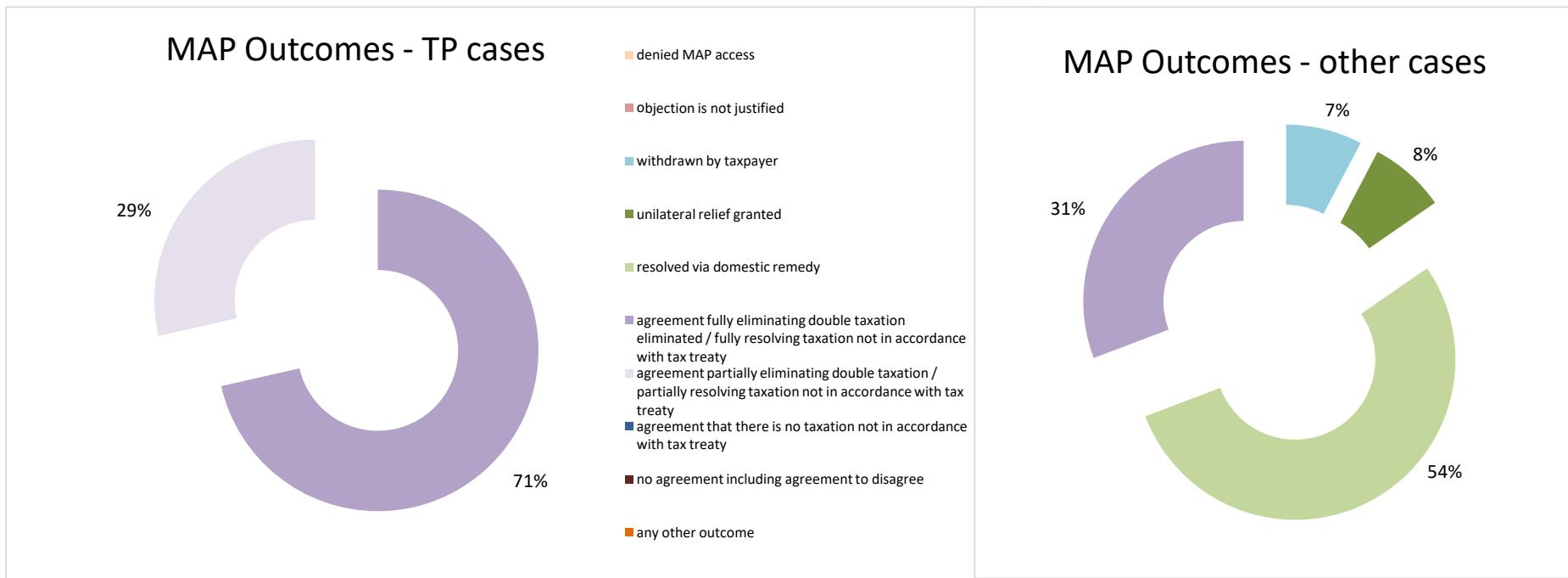
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	15	6	0	0	0	21
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	0	0	0	0	15	6	0	0	0	21
Other cases (all)	0	0	1	1	7	4	0	0	0	0	13
Cases started before 1 January 2016	0	0	0	0	3	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	1	1	4	4	0	0	0	0	10
All cases	0	0	1	1	7	19	6	0	0	0	34

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	9	0	0	0	0	0	0	0	0	0	9	n.a.
Row 2	Others	23	0	0	0	3	0	0	0	0	0	20	70.29
Row 3	Total	32	0	0	0	3	0	0	0	0	0	29	70.29
	<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	Korea reported that for pre-2016 cases for determining whether a case is considered an attribution/allocation MAP case cases it followed the rules contained in Annex D of the MAP Statistics Reporting Framework. Annex D of MAP Statistics Reporting Framework defines such case as: "a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention (OECD, 2015a)); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention (OECD, 2015a)), which is also known as a transfer pricing MAP case".											
	Notes on the computation of average time	The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.											

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	Brazil	5	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	5	3	0	0	0	0	0	1	0	0	0	0	7
	China (People's Republic of)	12	6	0	0	0	0	0	3	4	0	0	0	11
	Germany	14	10	0	0	0	0	0	4	0	0	0	0	20
	Indonesia	6	2	0	0	0	0	0	1	2	0	0	0	5
	India	11	1	0	0	0	0	0	0	0	0	0	0	12
	Japan	4	10	0	0	0	0	0	6	0	0	0	0	8
	Saudi Arabia	0	5	0	0	0	0	0	0	0	0	0	0	5
	Singapore	4	2	0	0	0	0	0	0	0	0	0	0	6
	United States	14	2	0	0	0	0	0	0	0	0	0	0	16
Row 2	Treaty Partners (de minimis rule applies)	15	12	0	0	0	0	0	0	0	0	0	0	27
	Total	90	53	0	0	0	0	0	15	6	0	0	0	122

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 / 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)	8	1	0	0	0	0	0	0	0	0	0	0	9	
	Sweden	5	0	0	0	0	0	0	0	0	0	0	0	5	
Row 2	United States	16	5	0	0	1	1	0	2	0	0	0	0	17	
	Treaty Partners (de minimis rule applies)	16	6	0	0	0	0	4	2	0	0	0	0	16	
	Total	45	12	0	0	1	1	4	4	0	0	0	0	47	
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	
	Switzerland	24.33	1.15	10.78	13.55	
	China (People's Republic of)	31.87	2.74	n.a.	n.a.	
	Germany	37.28	13.58	25.28	12.00	
	Indonesia	32.94	1.74	8.65	24.30	
	Japan	16.29	0.84	11.95	4.35	
	Total	28.24	4.04	14.97	11.47	
<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	United States	19.45	1.15	9.80	13.50
Row 2	Treaty Partners (de minimis rule applies)	6.69	5.80	8.37	5.07
	Total	11.79	3.94	8.94	8.44
Notes:					

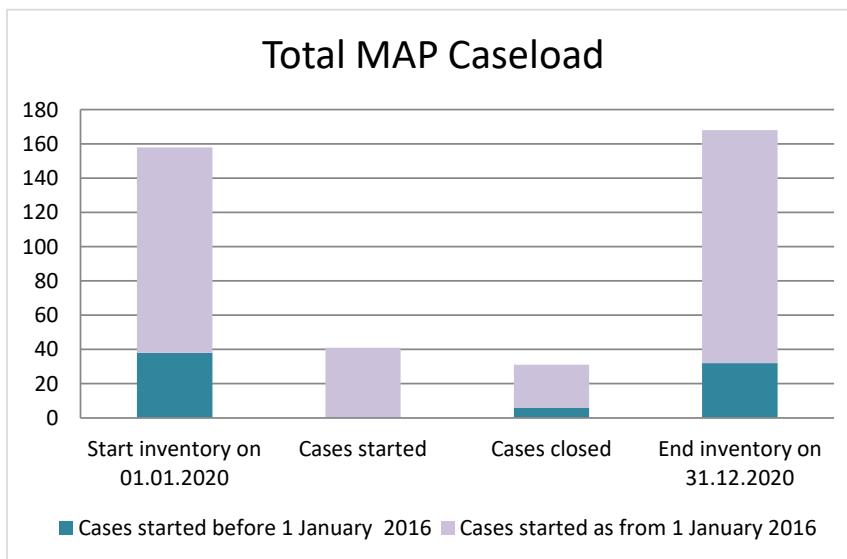
Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	22.94	4.01	13.38	10.67
<u>Notes:</u>					

Korea



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	10	0	1	9
Other cases	28	0	5	23

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	82	29	20	91
Other cases	38	12	5	45

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	53.46
Other cases	59.54

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

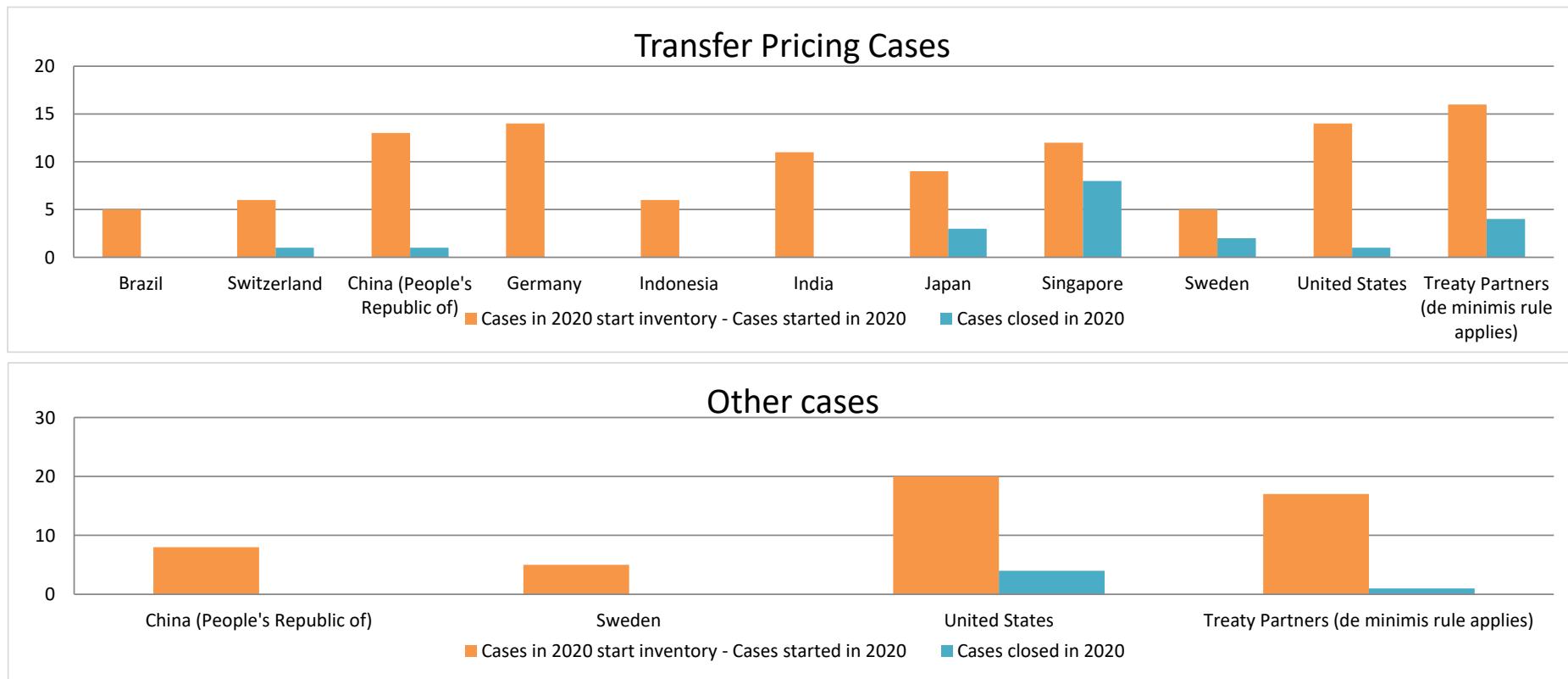
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.17	1.79	7.30	14.74
Other cases	25.34	0.97	12.35	17.37

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

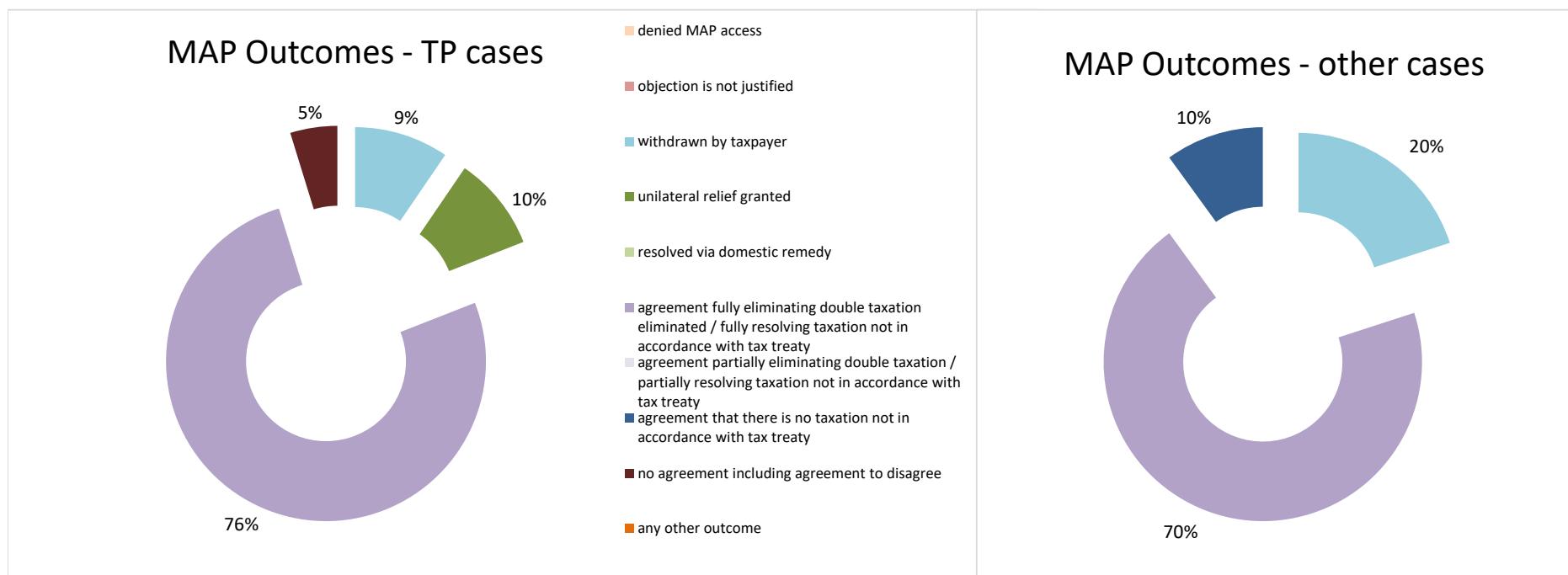
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	2	0	16	0	0	1	0	21
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	2	2	0	15	0	0	1	0	20
Other cases (all)	0	0	2	0	0	7	0	1	0	0	10
Cases started before 1 January 2016	0	0	1	0	0	4	0	0	0	0	5
Cases started as from 1 January 2016	0	0	1	0	0	3	0	1	0	0	5
All cases	0	0	4	2	0	23	0	1	1	0	31

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	10	0	0	0	0	1	0	0	0	0	9	53.46
Row 2	Others	28	0	0	1	0	4	0	0	0	0	23	59.54
Row 3	Total	38	0	0	1	0	5	0	0	0	0	32	58.53
<p>Notes:</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 Korea reported that for pre-2016 cases for determining whether a case is considered an attribution/allocation MAP case cases it followed the rules contained in Annex D of the MAP Statistics Reporting Framework. Annex D of MAP Statistics Reporting Framework defines such case as: "a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention (OECD, 2015a)); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention (OECD, 2015a)), which is also known as a transfer pricing MAP case".</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.</p>													

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	Brazil	5	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	2	4	0	0	0	0	0	1	0	0	0	0	5
	China (People's Republic of)	9	4	0	0	1	0	0	0	0	0	0	0	12
	Germany	9	5	0	0	0	0	0	0	0	0	0	0	14
	Indonesia	5	1	0	0	0	0	0	0	0	0	0	0	6
	India	6	5	0	0	0	0	0	0	0	0	0	0	11
	Japan	6	3	0	0	0	0	0	3	0	0	0	0	6
	Singapore	10	2	0	0	0	0	0	8	0	0	0	0	4
	Sweden	5	0	0	0	0	0	0	2	0	0	0	0	3
	United States	10	4	0	0	0	0	0	1	0	0	0	0	13
Row 2	Treaty Partners (de minimis rule applies)	15	1	0	0	1	2	0	0	0	0	1	0	12
	Total	82	29	0	0	2	2	0	15	0	0	1	0	91
<p>Notes: Korea added one case with a de minimis partner that was not added before; one other de minimis case is a multilateral case</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	China (People's Republic of)	5	3	0	0	0	0	0	0	0	0	0	0	8	
	Sweden	4	1	0	0	0	0	0	0	0	0	0	0	5	
Row 2	United States	15	5	0	0	1	0	0	3	0	0	0	0	16	
	Treaty Partners (de minimis rule applies)	14	3	0	0	0	0	0	0	0	1	0	0	16	
	Total	38	12	0	0	1	0	0	3	0	1	0	0	45	
Notes:															

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Switzerland	38.43	1.15	n.a.	n.a.	
	China (People's Republic of)	38.47	10.59	n.a.	n.a.	
	Japan	19.32	0.46	10.31	15.70	
	Singapore	17.22	1.15	3.87	14.34	
	Sweden	35.01	3.86	15.47	19.55	
Row 2	United States	20.22	1.15	13.02	7.20	
	Treaty Partners (de minimis rule applies)	15.14	1.15	6.71	13.94	
	Total	21.17	1.79	7.30	14.74	
Notes:						

Annex B

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

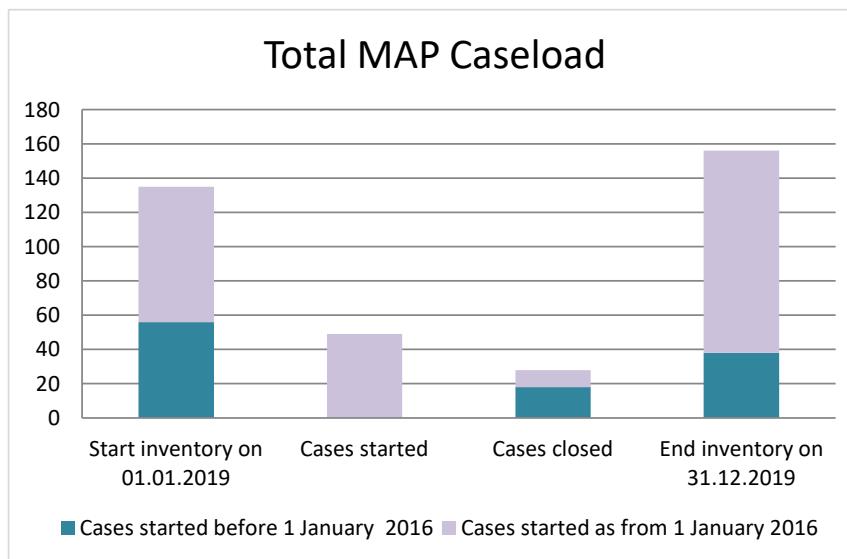
Table 2: Other MAP Cases					
Row 1 Row 2	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
	United States	24.61	0.93	17.90	12.54
	Treaty Partners (de minimis rule applies)	28.27	1.15	1.25	27.02
	Total	25.34	0.97	12.35	17.37
Notes:					

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	22.01	1.63	8.19	15.20
	<u>Notes:</u>				

Korea



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	22	0	12	10
Other cases	34	0	6	28

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	50	36	6	80
Other cases	29	13	4	38

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	55.05
Other cases	80.82

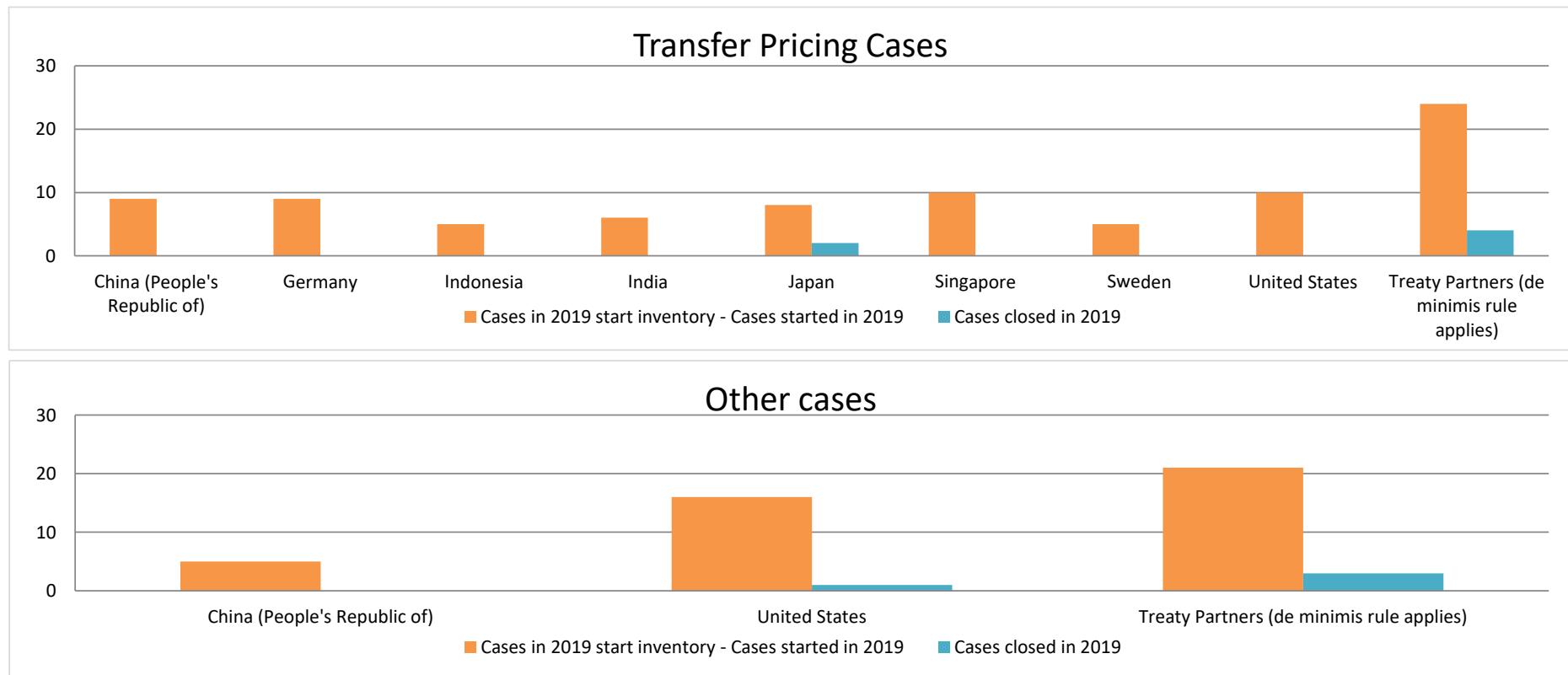
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	20.81	0.98	11.98	7.12
Other cases	20.96	0.40	8.09	10.33

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



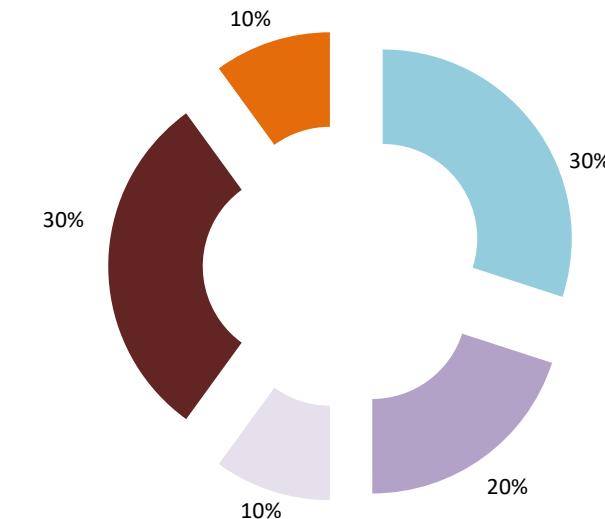
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



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

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	1	0	14	0	0	2	0	18
Cases started before 1 January 2016	0	0	1	0	0	10	0	0	1	0	12
Cases started as from 1 January 2016	0	0	0	1	0	4	0	0	1	0	6
Other cases (all)	0	0	3	0	0	2	1	0	3	1	10
Cases started before 1 January 2016	0	0	2	0	0	1	1	0	2	0	6
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	1	1	4
All cases	0	0	4	1	0	16	1	0	5	1	28

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	22	0	0	1	0	0	10	0	0	1	0	10	55.05
Row 2	Others	34	0	0	2	0	0	1	1	0	2	0	28	80.82
Row 3	Total	56	0	0	3	0	0	11	1	0	3	0	38	63.64
	<u>Notes:</u>	The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation	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)	7	2	0	0	0	0	0	0	0	0	0	9	
	Germany	8	1	0	0	0	0	0	0	0	0	0	9	
	Indonesia	3	2	0	0	0	0	0	0	0	0	0	5	
	India	3	3	0	0	0	0	0	0	0	0	0	6	
	Japan	3	5	0	0	0	0	0	2	0	0	0	6	
	Singapore	4	6	0	0	0	0	0	0	0	0	0	10	
	Sweden	2	3	0	0	0	0	0	0	0	0	0	5	
	United States	4	6	0	0	0	0	0	0	0	0	0	10	
Row 2	Treaty Partners (de minimis rule applies)	16	8	0	0	0	1	0	2	0	0	1	0	20
	Total	50	36	0	0	0	1	0	4	0	0	1	0	80
Notes:														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	China (People's Republic of)	5	0	0	0	0	0	0	0	0	0	0	5	
	United States	13	3	0	0	0	0	1	0	0	0	0	15	
Row 2	Treaty Partners (de minimis rule applies)	11	10	0	0	1	0	0	0	0	1	1	18	
	Total	29	13	0	0	1	0	0	1	0	0	1	38	
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					
Row 1 Row 2	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
	Japan	24.22	0.73	19.79	4.43
	Treaty Partners (de minimis rule applies)	19.10	1.11	4.18	9.81
	Total	20.81	0.98	11.98	7.12
<u>Notes:</u>					

Annex B

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

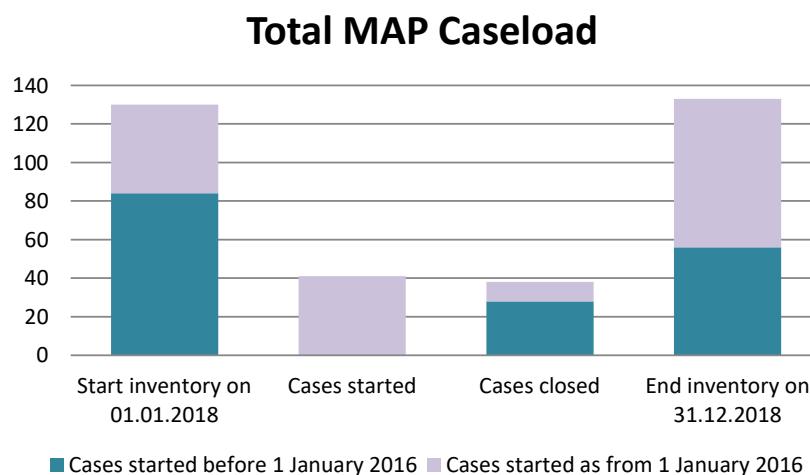
Table 2: Other MAP Cases					
Row 1 Row 2	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
	United States	25.55	0.66	16.01	9.53
	Treaty Partners (de minimis rule applies)	19.42	0.32	0.16	11.13
	Total	20.96	0.40	8.09	10.33
Notes:					

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	20.87	0.75	10.68	8.19
	Notes:				

Korea



	Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	40	0	18	22	
Other cases	44	0	10	34	

	Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	33	25	10	48	
Other cases	13	16	0	29	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.34
Other cases	47.62

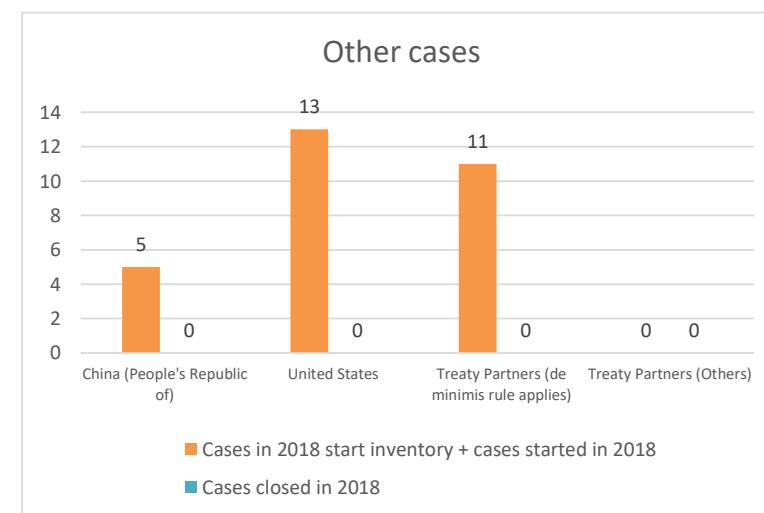
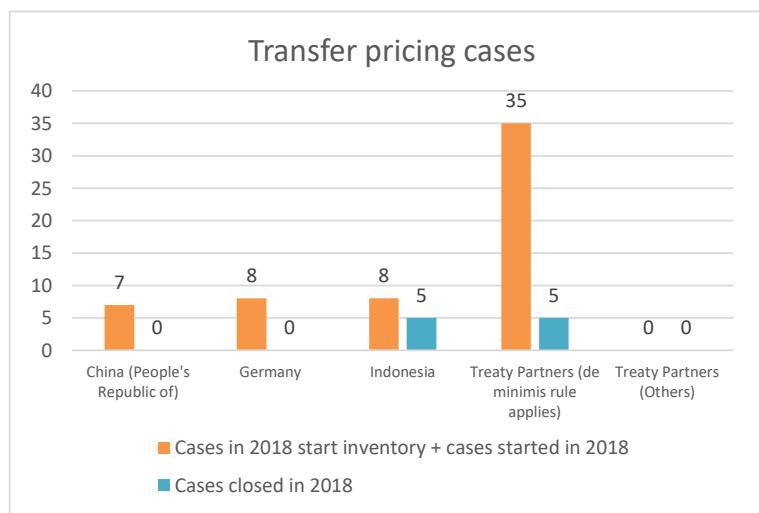
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and
 (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.29	0.93	6.61	5.61
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>

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

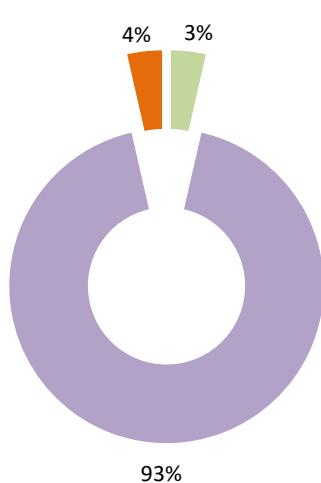
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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.

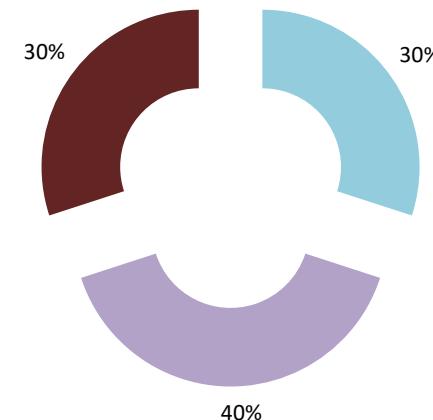
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



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

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	26	0	0	0	1	28
Cases started before 1 January 2016	0	0	0	0	18	0	0	0	0	0	18
Cases started as from 1 January 2016	0	0	0	0	1	8	0	0	0	1	10
Other cases (all)	0	0	3	0	0	4	0	0	3	0	10
Cases started before 1 January 2016	0	0	3	0	0	4	0	0	3	0	10
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	3	0	1	30	0	0	3	1	38

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	40	0	0	0	0	18	0	0	0	0	22	39.34
Row 2	Others	44	0	0	3	0	4	0	0	3	0	34	47.62
Row 3	Total	84	0	0	3	0	22	0	0	3	0	56	42.30

Notes:

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

- (i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and
- (ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

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)	5	2	0	0	0	0	0	0	0	0	0	0	7
	Germany	6	2	0	0	0	0	0	0	0	0	0	0	8
	Indonesia	3	5	0	0	0	0	1	4	0	0	0	0	3
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	19	16	0	0	0	0	0	4	0	0	0	1	30
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	33	25	0	0	0	0	1	8	0	0	0	1	48
	Notes													
	1) Korea have revised no. of cases in the MAP inventory on 1 January 2018 (i.e., it was modified due to a mismatch in the number of cases in inventory with Indonesia. Korea revised the number from 34 to 33.).													
	2) With regard to a closed MAP case, Korea regards its outcome as "any other outcome", but one of the treaty partners falling under the <i>de minimis</i> rule regards its outcome as "no agreement including agreement to disagree".													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	China (People's Republic of)	3	2	0	0	0	0	0	0	0	0	0	0	5
	United States	6	7	0	0	0	0	0	0	0	0	0	0	13
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4	7	0	0	0	0	0	0	0	0	0	0	11
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	13	16	0	0	0	0	0	0	0	0	0	0	29
	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"
Row 1	Indonesia	11.47	0.84	6.68	4.79
Row 2	Treaty Partners (de minimis rule applies)	13.10	1.03	6.50	6.97
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	12.29	0.93	6.61	5.61
	Notes:	Number of cases closed with Milestone 1: 8 cases			

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 5
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	n.a.	n.a.	n.a.	n.a.	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	n.a.	n.a.	n.a.	n.a.	
	Notes:					

Annex B

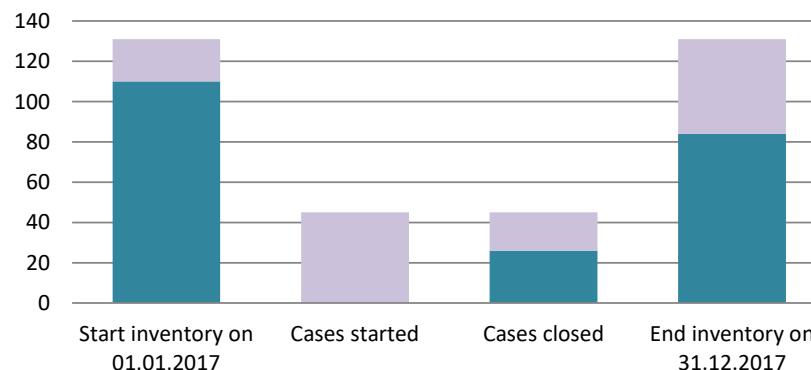
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.29	0.93	6.61	5.61
Notes:					

Korea

Total MAP Caseload



■ Cases started before 1 January 2016 ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	61	0	21	40
Other cases	49	0	5	44

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	18	33	17	34
Other cases	3	12	2	13

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.58
Other cases	36.56

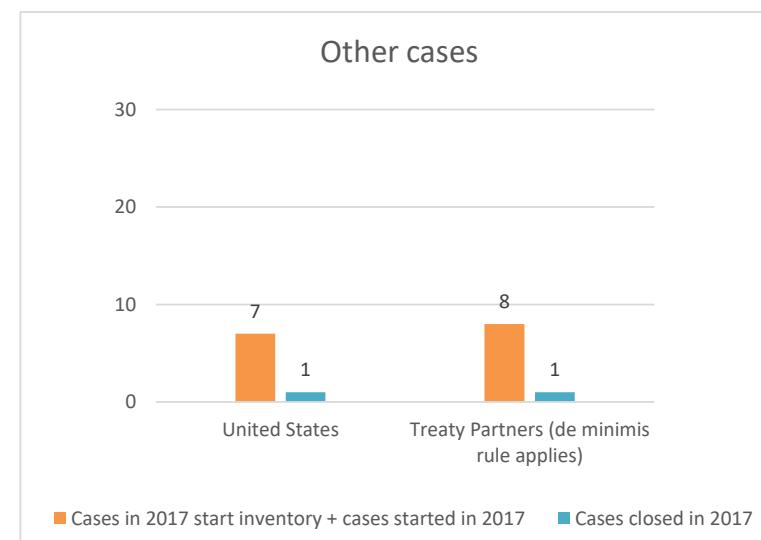
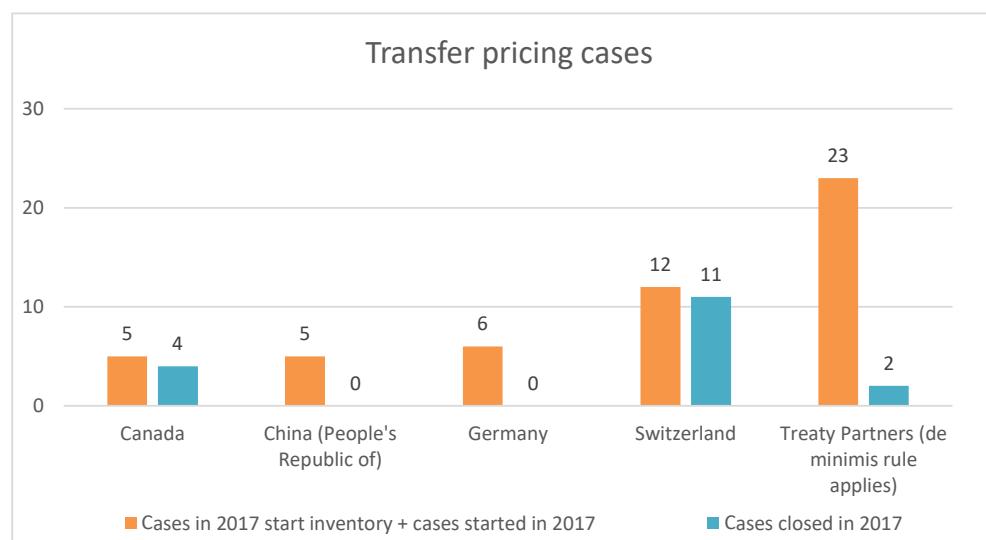
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and
(ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.73	2.42	3.48	0.94
Other cases	3.67	1.15	0.66	2.96

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

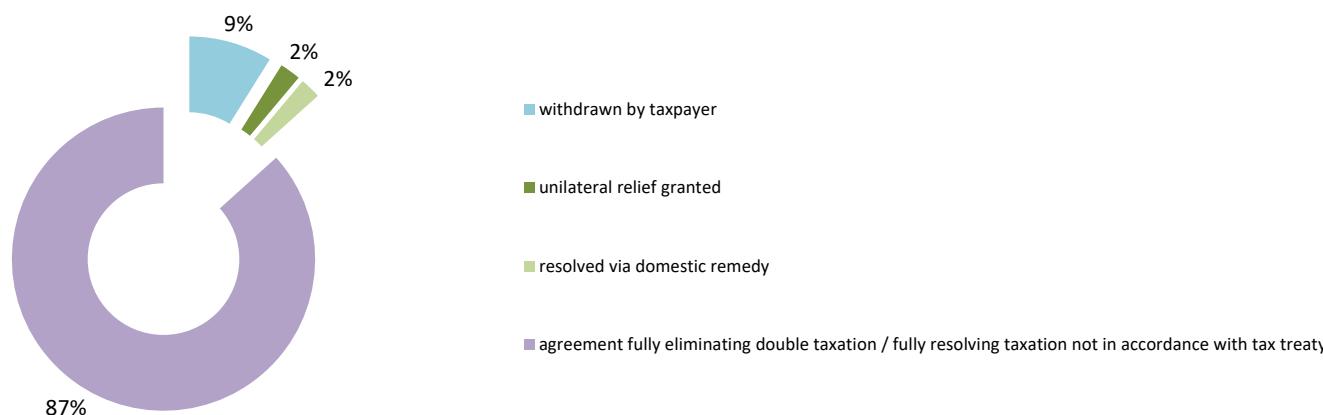
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	1	0	34	0	0	0	0	38
Cases started before 1 January 2016	0	0	3	0	0	18	0	0	0	0	21
Cases started as from 1 January 2016	0	0	0	1	0	16	0	0	0	0	17
Other cases (all)	0	0	1	0	1	5	0	0	0	0	7
Cases started before 1 January 2016	0	0	1	0	0	4	0	0	0	0	5
Cases started as from 1 January 2016	0	0	0	0	1	1	0	0	0	0	2
All cases	0	0	4	1	1	39	0	0	0	0	45

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	61	0	0	3	0	0	18	0	0	0	0	40	39.58
Row 2	Others	49	0	0	1	0	0	4	0	0	0	0	44	36.56
Row 3	Total	110	0	0	4	0	0	22	0	0	0	0	84	39.00

Notes:

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

(i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and

(ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

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	Canada	3	2	0	0	0	0	0	4	0	0	0	0	1
	China (People's Republic of)	2	3	0	0	0	0	0	0	0	0	0	0	5
	Germany	0	6	0	0	0	0	0	0	0	0	0	0	6
	Switzerland	0	12	0	0	0	0	0	11	0	0	0	0	1
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	13	10	0	0	0	1	0	1	0	0	0	0	21
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	18	33	0	0	0	1	0	16	0	0	0	0	34
	Notes	There is a mismatch between 2017 start inventory and 2016 end inventory as one attribution/allocation case was received late from a treaty partner and was omitted 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 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1 United States	2	5	0	0	0	0	1	0	0	0	0	0	0	6
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	1	7	0	0	0	0	0	1	0	0	0	0	0	7
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	12	0	0	0	0	1	1	0	0	0	0	0	13
Notes:	There is a mismatch between 2017 start inventory and 2016 end inventory as one other case that was previously reported in 2016 end inventory was reclassified as an attribution/allocation case that started in 2017.													

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	Canada	10.27	1.15	2.19	3.04
	Switzerland	4.27	3.12	3.72	0.56
Row 2	Treaty Partners (de minimis rule applies)	4.70	1.15		
Row 3	Treaty Partners (Others)				
	Total Average Time	5.73	2.42	3.48	0.94
	Notes:				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	United States	3.72	1.15		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	3.62	1.15	0.66	2.96
Row 3	Treaty Partners (Others)				
	Total Average Time	3.67	1.15	0.66	2.96
	Notes:				

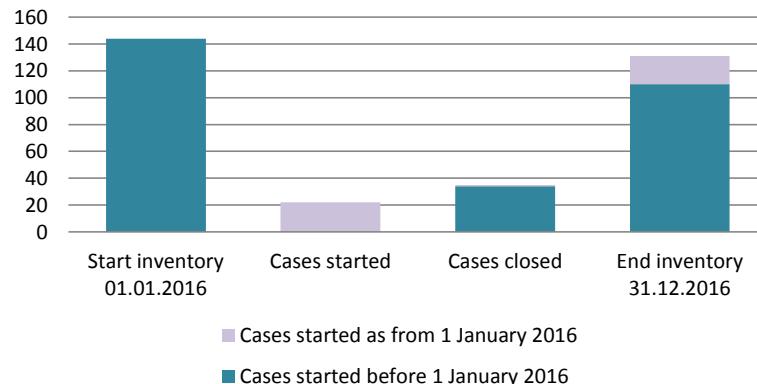
Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	5.52	2.29	3.28	1.09
	<u>Notes:</u>				

Korea

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	86	0	25	61
Other cases	58	0	9	49

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	18	1	17
Other cases	0	4	0	4

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.68
Other cases	29.99

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

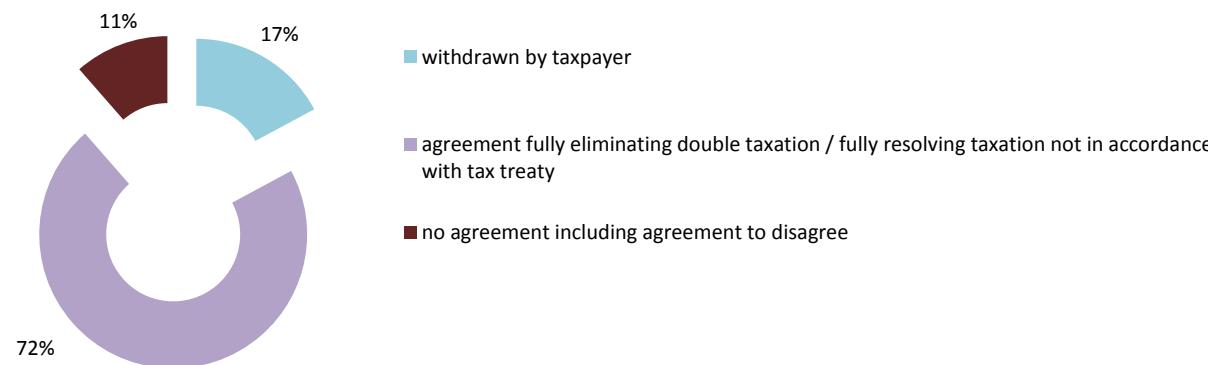
(i) start date: when the MAP request is filed in Korea, the date on which the Korean competent authority receives a notification from the other competent authority concerned of its intention to accept the request; or when the MAP request is filed in the other state concerned, the date on which the Korean competent authority notifies this other competent authority of its intention to accept the request; and

(ii) end date: one of the following dates: the date on which a MAP agreement is reached or the date on which closing letters are exchanged in case no MAP agreement is reached or the date on which Korea closes the case unilaterally if after five years of the start date no agreement is reached, or the date of notification to the taxpayer in case of unilateral relief, the date of the final court ruling in case of domestic remedies or the date of withdrawal of a MAP request by the taxpayer in case of relief granted via administrative proceedings or in case of a mere withdrawal of a MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	4.18	1.15	3.39	0.79
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
Transfer pricing cases (all)	0	0	1	0	0	21	0	0	4	0	26
Cases started before 1 January 2016	0	0	1	0	0	20	0	0	4	0	25
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	0	0	5	0	0	4	0	0	0	0	9
Cases started before 1 January 2016	0	0	5	0	0	4	0	0	0	0	9
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	6	0	0	25	0	0	4	0	35

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*⁷³) 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*).

⁷³ <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: **Korea/Corée**

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	10	1			3	0	7	1	0	0		
2010	7	2			0	0	7	2	0	0		
2011	11	4			1	0	10	4	0	0		
2012	17	1			0	0	17	1	0	0		
2013	18	5			2	0	16	5	0	0		
2014	21	9			0	0	21	9	0	0		
2015			26	16	3	0	23	16	0	0	--	--
Total	84	22	26	16	9	0	101	38	0	0	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Korea/Corée**

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	4	1			0	0	3	1	1	0	77	
2009	8	0			3	0	5	0	0	0	54	
2010	8	1			1	0	6	1	1	0	38	
2011	13	4			3	0	10	4	0	0	23	
2012	17	1			3	0	14	1	0	0	20	
2013	18	5			0	0	18	5	0	0	--	
2014			24	9	1	0	21	9	2	0	4	
Total	68	12	24	9	11	0	77	21	4	0	36	--

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: **Korea/Corée**

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
2007 or prior	3	1			0	0	3	1				
2008	2	0			1	0	1	0			50	
2009	8	0			0	0	8	0				
2010	9	1			1	0	8	1			12	
2011	17	4			4	0	13	4			23	
2012	19	1			2	0	17	1			6	
2013			18	5	0	0	18	5				
Total	58	7	18	5	8	0	68	12	0	0	27.7	

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Korea/Corée

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
2006 or prior	1						1					
2007	3	1			1		2	1			36	
2008	3				1		2				53	
2009	12	4			4	4	8				33	34
2010	10	2			1	1	9	1			28	16
2011	19	4			2		17	4			5	
2012			21	1	2		19	1			6	
Total	48	11	21	1	11	5	58	7			24.64	30.4

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Korea/Corée

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
2005 or prior												
2006	1						1					
2007	4	1			1		3	1			33	
2008	6				3		3				30	
2009	15	4			3		12	4			26	
2010	11	2			1		10	2			2	
2011			19	5			19	4		1		2
Total	37	7	19	5	8		48	11		1	25.38	2

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Korea/Corée

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
2004 or prior	4				4						N/A	
2005	3				3						N/A	
2006	1						1					
2007	5	1			1		4	1			30	
2008	9	1			3	1	6				30	20
2009	19	4			4		15	4			13	
2010			11	2			11	2				
Total	41	6	11	2	15	1	37	7				

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Korea/Corée

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
2005 or prior	9				2		7				n.a.	
2006	3				2		1				34	
2007	6				0		6				0	
2008	12				2		10				13	
2009			25		2		23				7	
Total	30		25		8		47				n.a.	

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Korea/Corée

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
2004 or prior	9				4		5				n.a.	
2005	5				1		4				30	
2006	8				5		3				24	
2007	8				2		6				17	
2008			13		1		12		0		6	
Total	30		13		13		30					

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Korea/Corée**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2003 or prior	9	---	1	8		n/a
2004	3	---	2	1		37
2005	8	---	3	5		22
2006	8	---	0	8		---
2007	---	9	1	8		6
Total	28	9	7	30	0	24

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: Korea/Corée

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2002 or prior	25	---	18	7		n/a
2003	5	---	3	2		29
2004	5	---	2	3		27
2005	13	---	5	8		15
2006	--	8	0	8		n/a
Total	48	8	28	28	0	22