

Mutual Agreement Procedure Statistics per jurisdiction

Mexico

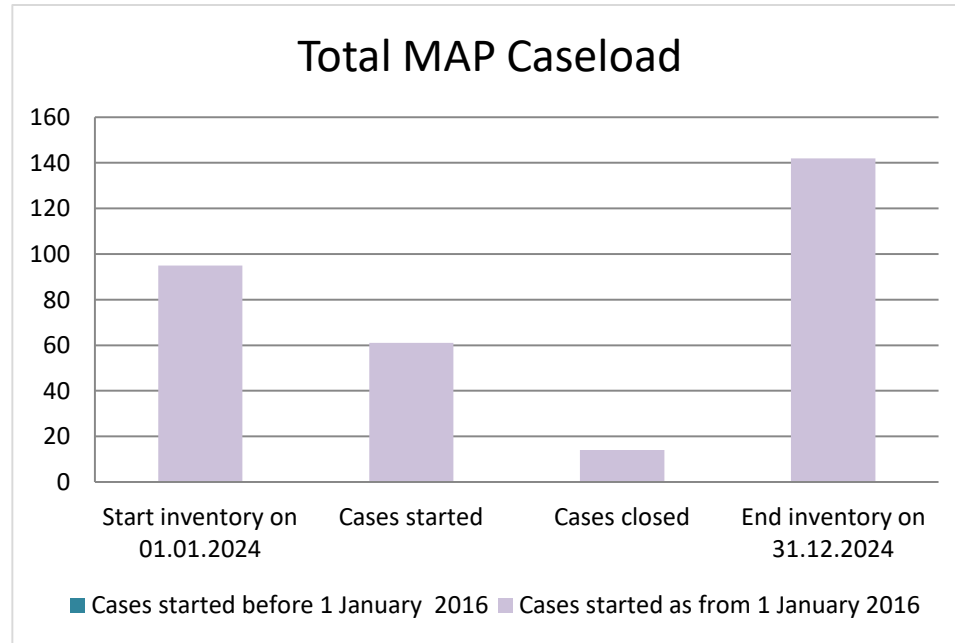
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Mexico

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 | 0 | 0 | 0 | 0 |
| Other cases | 0 | 0 | 0 | 0 |

| Cases started as from 1 January 2016 | 2024 Start inventory | Cases started | Cases closed | 2024 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 74 | 55 | 9 | 120 |
| Other cases | 21 | 6 | 5 | 22 |

Average time needed to close MAP cases

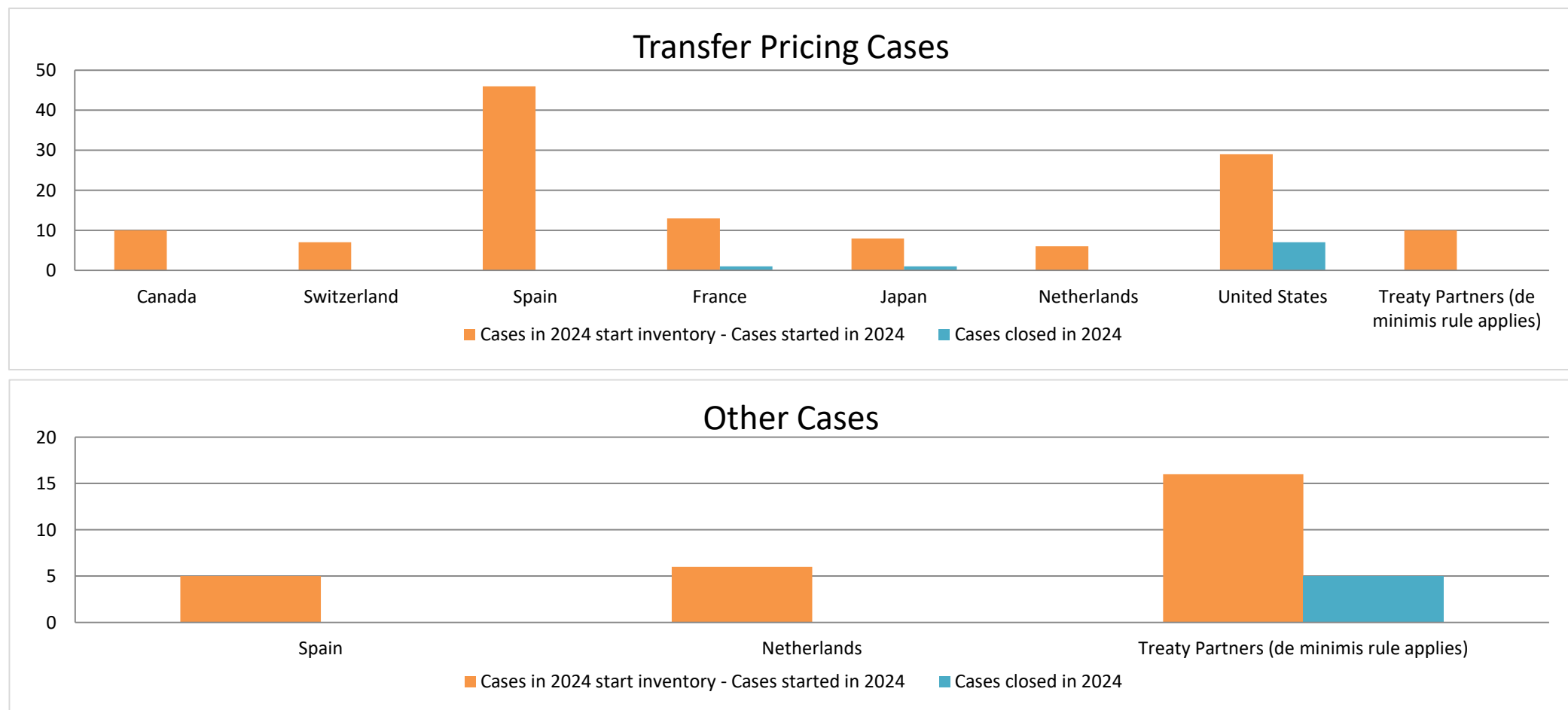
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 51,06 | 0,88 | 25,79 | 44,39 |
| Other cases | 52,71 | 1,15 | 16,86 | 50,36 |

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>

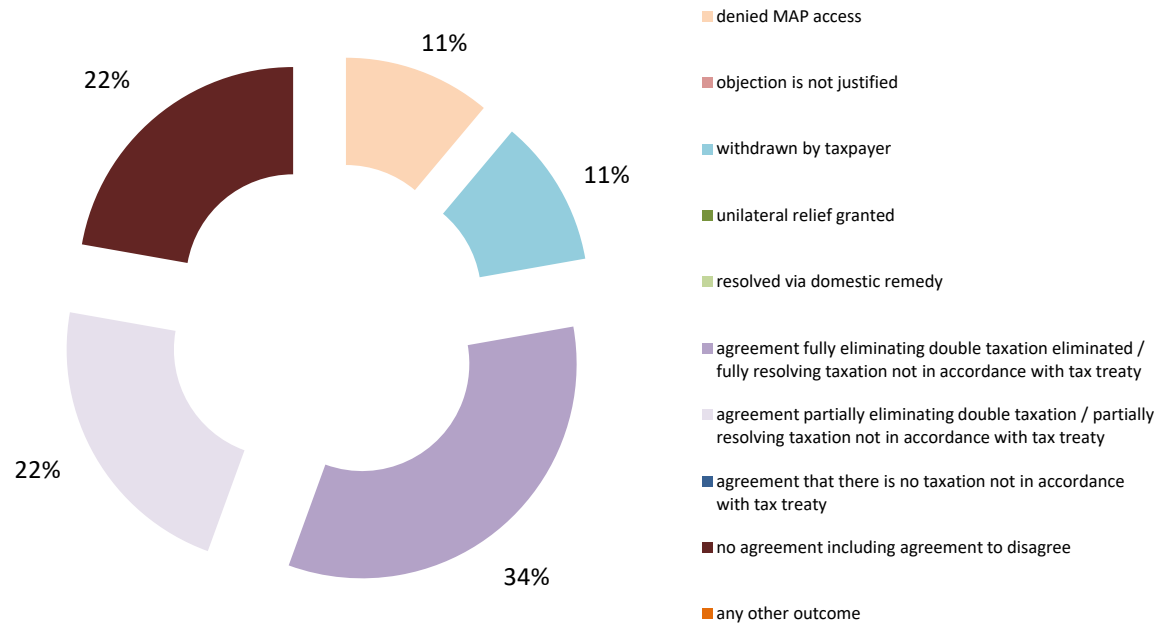
Overview of MAP partners (only for cases started as from 1 January 2016)

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

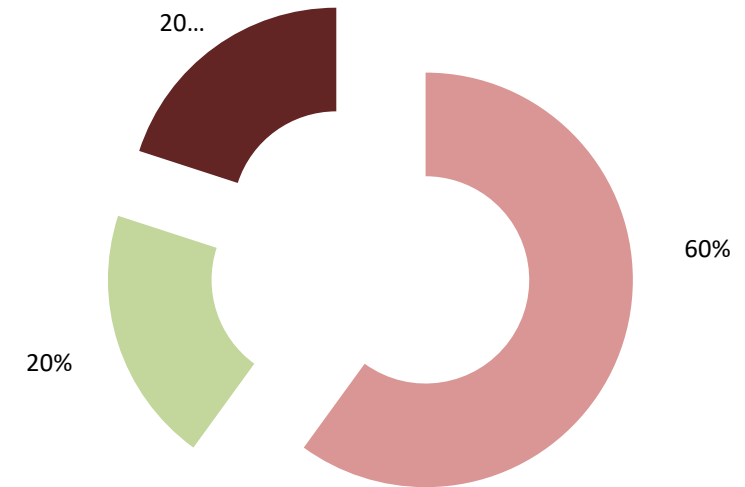


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-------|
| Transfer pricing cases (all) | 1 | 0 | 1 | 0 | 0 | 3 | 2 | 0 | 2 | 0 | 9 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 1 | 0 | 1 | 0 | 0 | 3 | 2 | 0 | 2 | 0 | 9 |
| Other cases (all) | 0 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 5 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 5 |
| All cases | 1 | 3 | 1 | 0 | 1 | 3 | 2 | 0 | 3 | 0 | 14 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 3 | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| | Notes: | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2024 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2024 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Canada | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Switzerland | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Spain | 24 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46 |
| | France | 3 | 10 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| | Japan | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 7 |
| | Netherlands | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | United States | 22 | 7 | 0 | 0 | 1 | 0 | 3 | 1 | 0 | 2 | 0 | 22 |
| Row 2 | Treaty Partners (de minimis rule applies) | 4 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Total | 74 | 55 | 1 | 0 | 1 | 0 | 3 | 2 | 0 | 2 | 0 | 120 |
| Notes: | | | | | | | | | | | | | |

| 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 | Spain | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Netherlands | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Treaty Partners (de minimis rule applies) | 13 | 3 | 0 | 3 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 11 |
| | Total | 21 | 6 | 0 | 3 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 22 |
| Notes: | | | | | | | | | | | | | |

| Table 3: All post-2015 MAP Cases pending on 31 December 2024 | |
|--|--|
| Categories for age of MAP cases | Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date |
| Column 1 | Column 2 |
| <2 years old | 32 |
| >=2 and <4 years old | 37 |
| >=4 and <6 years old | 12 |
| >=6 years old | 5 |

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | France | 3,81 | 1,15 | n.a. | n.a. |
| | Japan | 42,44 | 0,99 | 6,54 | 35,90 |
| | United States | 59,04 | 0,82 | 29,64 | 46,09 |
| | Total | 51,06 | 0,88 | 25,79 | 44,39 |
| | Notes: | | | | |

| Annex to Table 1: Attribution / Allocation MAP Cases | | |
|--|--------------------------------------|--|
| Stage during which the MAP case was resolved | | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1 | | Column 2 |
| Row 1 | Cases closed in the Unilateral stage | n.a. |
| | Cases closed in the Bilateral stage | 51,06 |
| Notes: | | |

| | Table 2: Other MAP Cases | | | | |
|-------|---|--|--|------------------------|----------------------|
| | Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 | Treaty Partners (de minimis rule applies) | 52,71 | 1,15 | 16,86 | 50,36 |
| | Total | 52,71 | 1,15 | 16,86 | 50,36 |
| | Notes: | | | | |

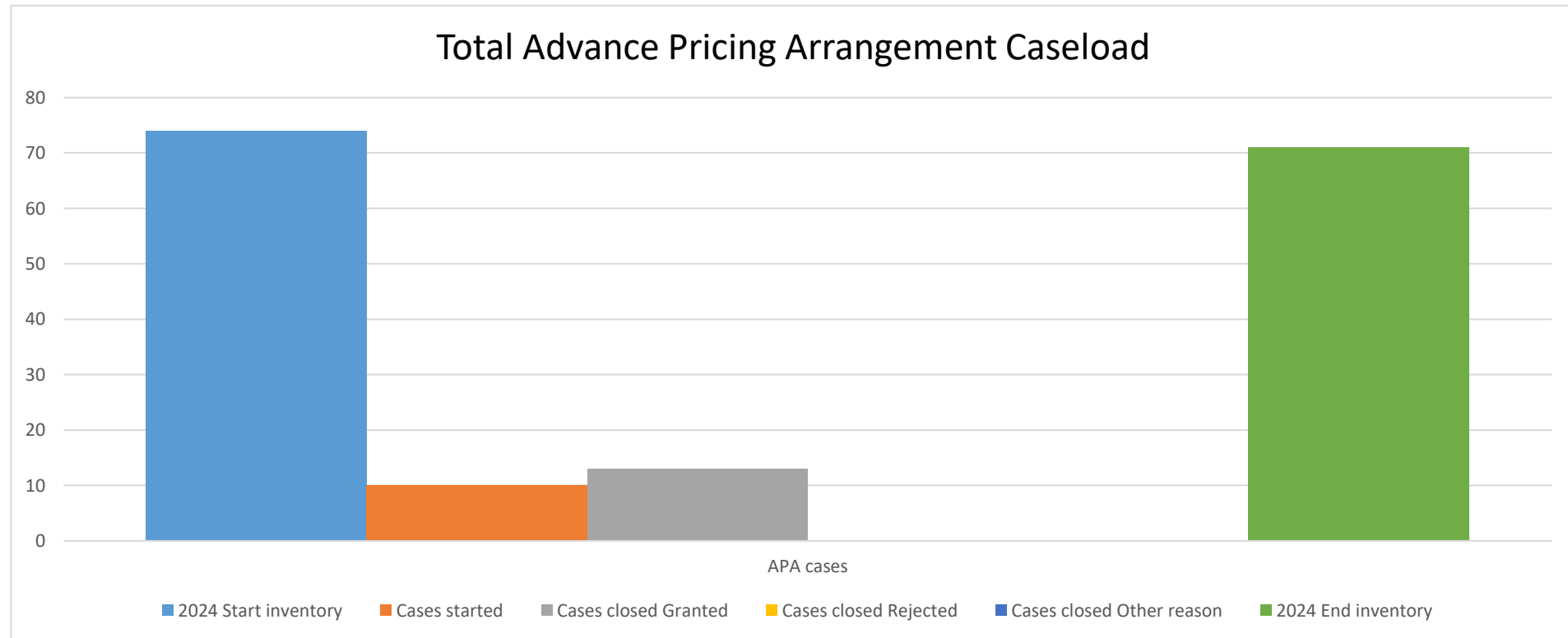
Annex B

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 | 67,22 |
| Notes: | |

| | 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 | 51,65 | 0,97 | 22,81 | 46,38 |
| | Notes: | | | | |
| | | | | | |

Mexico

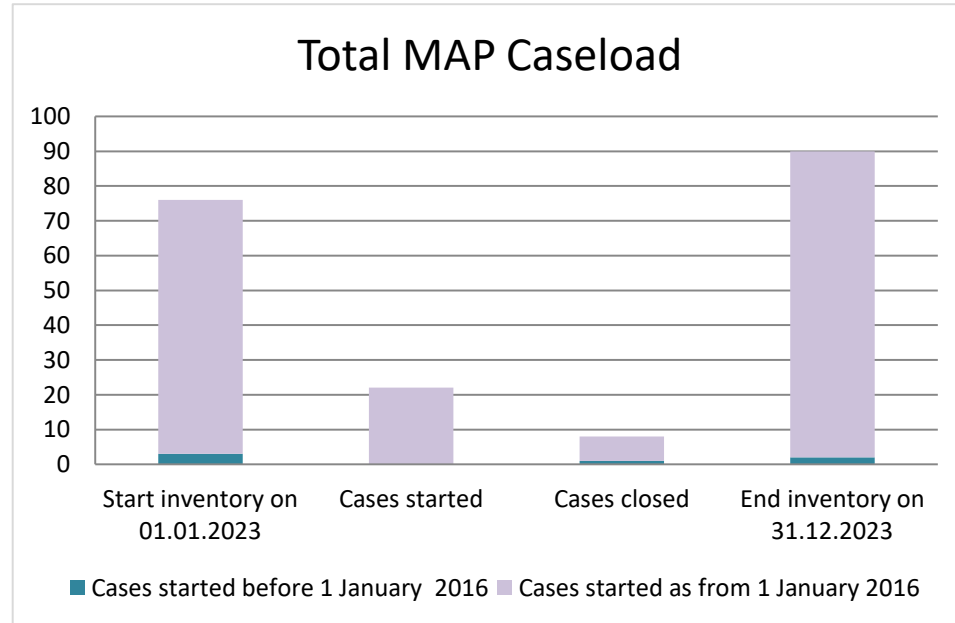


| | 2024 Start inventory | Cases started | Cases closed | | | 2024 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
| | | | Granted | Rejected | Other reason | | |
| APA cases | 74 | 10 | 13 | 0 | 0 | 71 | 72,50 |

| 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 | 74 | 10 | 13 | 0 | 0 | 71 | 72,50 |
| | Notes: | | | | | | |
| | Reporting period followed | From 2024-01-01 to 2024-12-31 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Mexico

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



| Cases started before 1 January 2016 | 2023 Start inventory | Cases started | Cases closed | 2023 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 2 | 0 | 1 | 1 |
| Other cases | 1 | 0 | 0 | 1 |

| Cases started as from 1 January 2016 | 2023 Start inventory | Cases started | Cases closed | 2023 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 60 | 16 | 6 | 70 |
| Other cases | 13 | 6 | 1 | 18 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 96,06 |
| Other cases | n.a. |

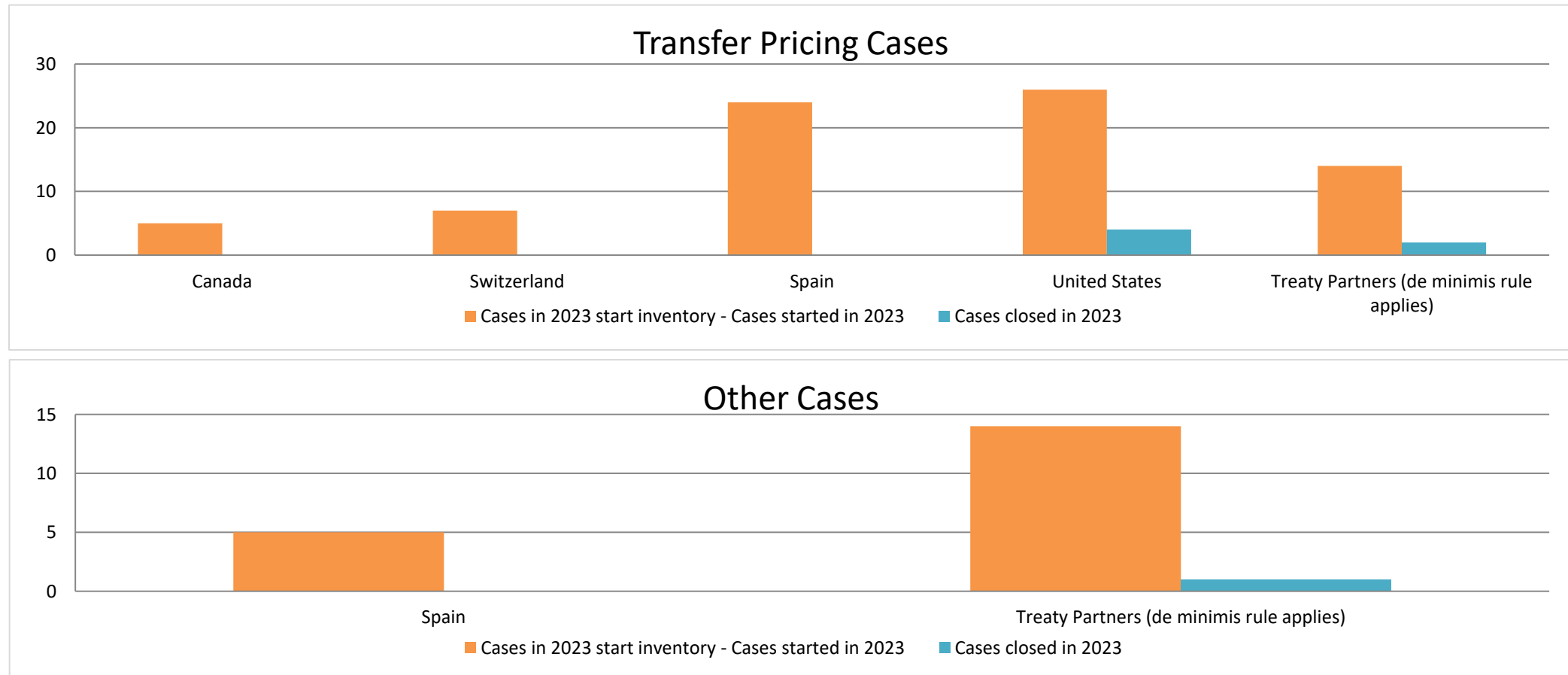
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 26,22 | 4,46 | 37,23 | 9,52 |
| Other cases | 1,94 | 1,15 | 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>

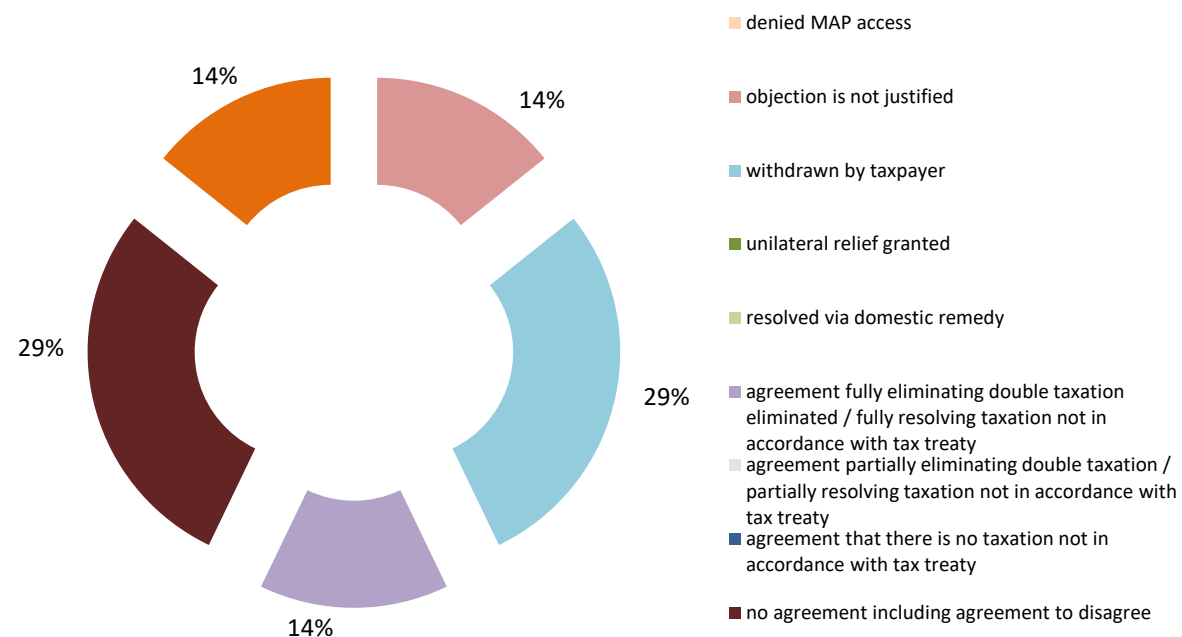
Overview of MAP partners (only for cases started as from 1 January 2016)

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

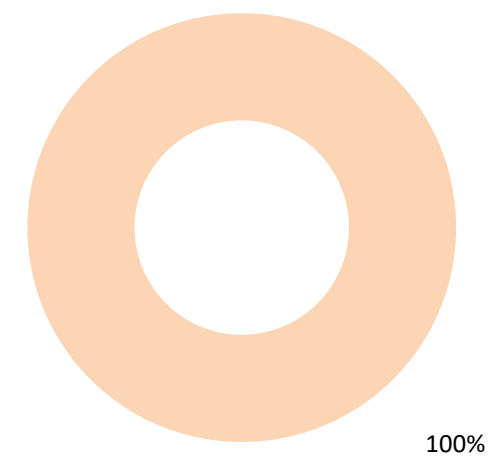


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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

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

| | category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2023 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--------|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Attribution/ Allocation | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 96,06 |
| Row 2 | Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Row 3 | Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 96,06 |
| Notes: | | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2023 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2023 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Canada | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Switzerland | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Spain | 22 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| Row 2 | United States | 21 | 5 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 2 | 0 | 22 |
| | Treaty Partners (de minimis rule applies) | 5 | 9 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| | Total | 60 | 16 | 0 | 1 | 2 | 0 | 0 | 1 | 0 | 2 | 0 | 70 |
| 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 | Spain | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 2 | Treaty Partners (de minimis rule applies) | 8 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| | Total | 13 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023 | |
|---|--|
| Categories for age of MAP cases | Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date |
| Column 1 | Column 2 |
| <2 years old | 35 |
| >=2 and <4 years old | 37 |
| >=4 and <6 years old | 11 |
| >=6 years old | 3 |

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 | United States | 23,99 | 1,15 | 26,43 | 7,50 |
| Row 2 | Treaty Partners (de minimis rule applies) | 30,69 | 11,08 | 48,03 | 11,54 |
| | Total | 26,22 | 4,46 | 37,23 | 9,52 |
| Notes: | | | | | |

Annex B

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

| Annex to Table 1: Attribution / Allocation MAP Cases | |
|--|--|
| 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 | 24 |
| Notes: | |

Annex B

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

| Table 2: Other MAP Cases | | | | | |
|--------------------------|--|--|------------------------|----------------------|------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | Treaty Partners (de minimis rule applies) | 1,94 | 1,15 | n.a. | n.a. |
| | Total | 1,94 | 1,15 | n.a. | n.a. |
| Notes: | | | | | |

Annex B

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

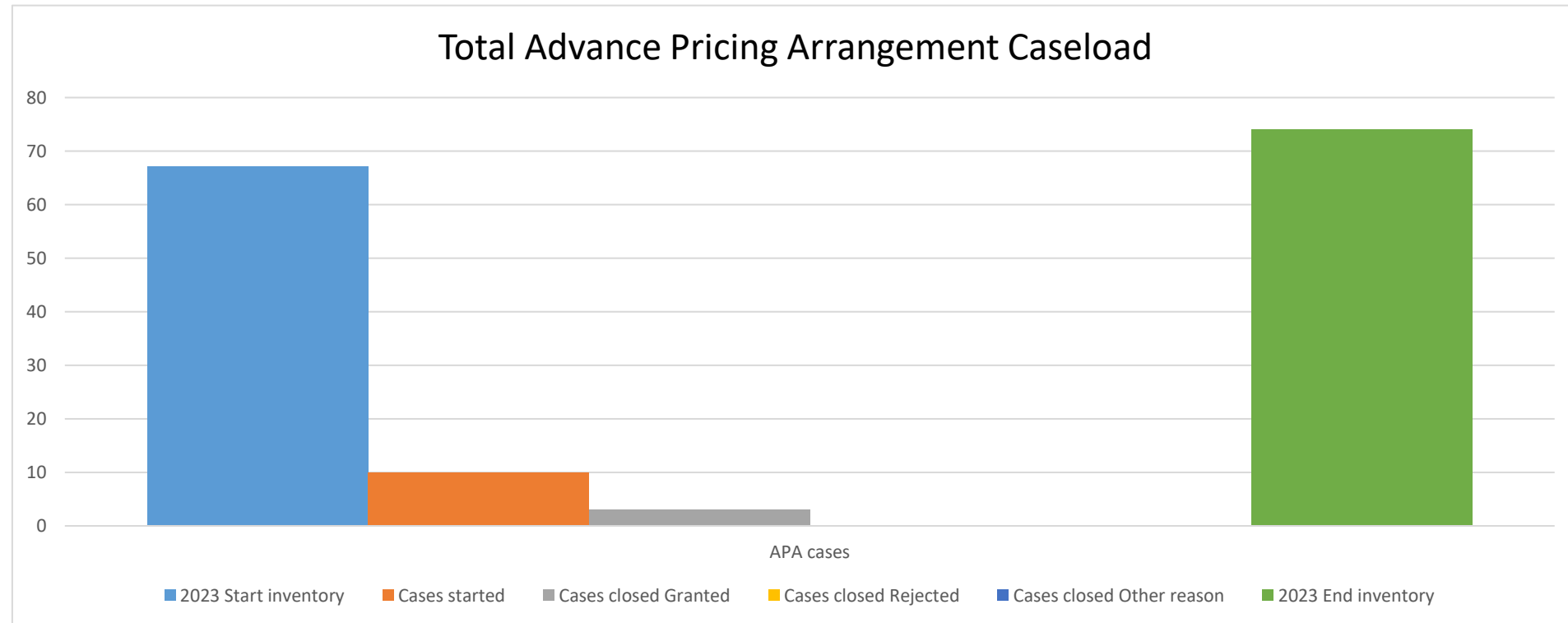
| Annex to Table 2: Other MAP Cases | |
|--|--|
| Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1 | Column 2 |
| Row 1 Cases closed in the Unilateral stage | 2 |
| Cases closed in the Bilateral stage | n.a. |
| Notes: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

Annex B

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

| Table 3: All MAP Cases | | | | | |
|------------------------|--------------------|--|--|------------------------|----------------------|
| | | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| Row 1 | Total Average Time | 22,75 | 3,99 | n.a. | n.a. |
| | Notes: | | | | |

Mexico

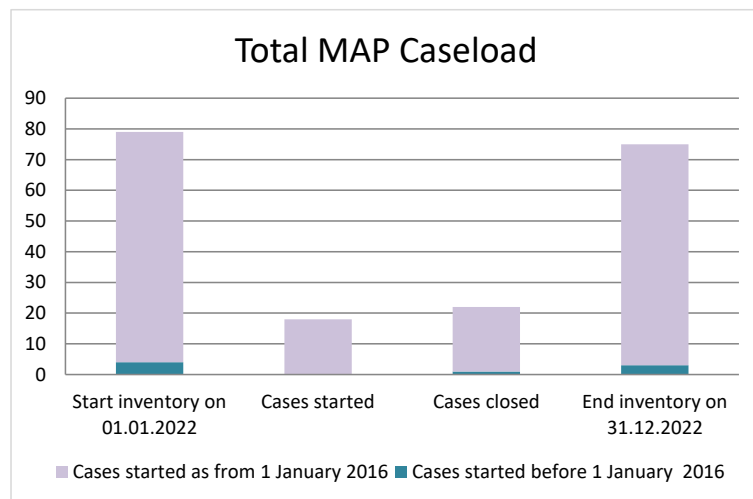


| | 2023 Start inventory | Cases started | Cases closed | | | 2023 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
| | | | Granted | Rejected | Other reason | | |
| APA cases | 67 | 10 | 3 | 0 | 0 | 74 | 52 |

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 | 67 | 10 | 3 | 0 | 0 | 74 | 52 |
| Notes: | | | | | | | |
| Reporting period followed | From 2023-01-01 to 2023-12-31 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Mexico



| Cases started before 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 1 | 2 |
| Other cases | 1 | 0 | 0 | 1 |

| Cases started as from 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 59 | 17 | 17 | 59 |
| Other cases | 16 | 1 | 4 | 13 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 127.04 |
| Other cases | n.a. |

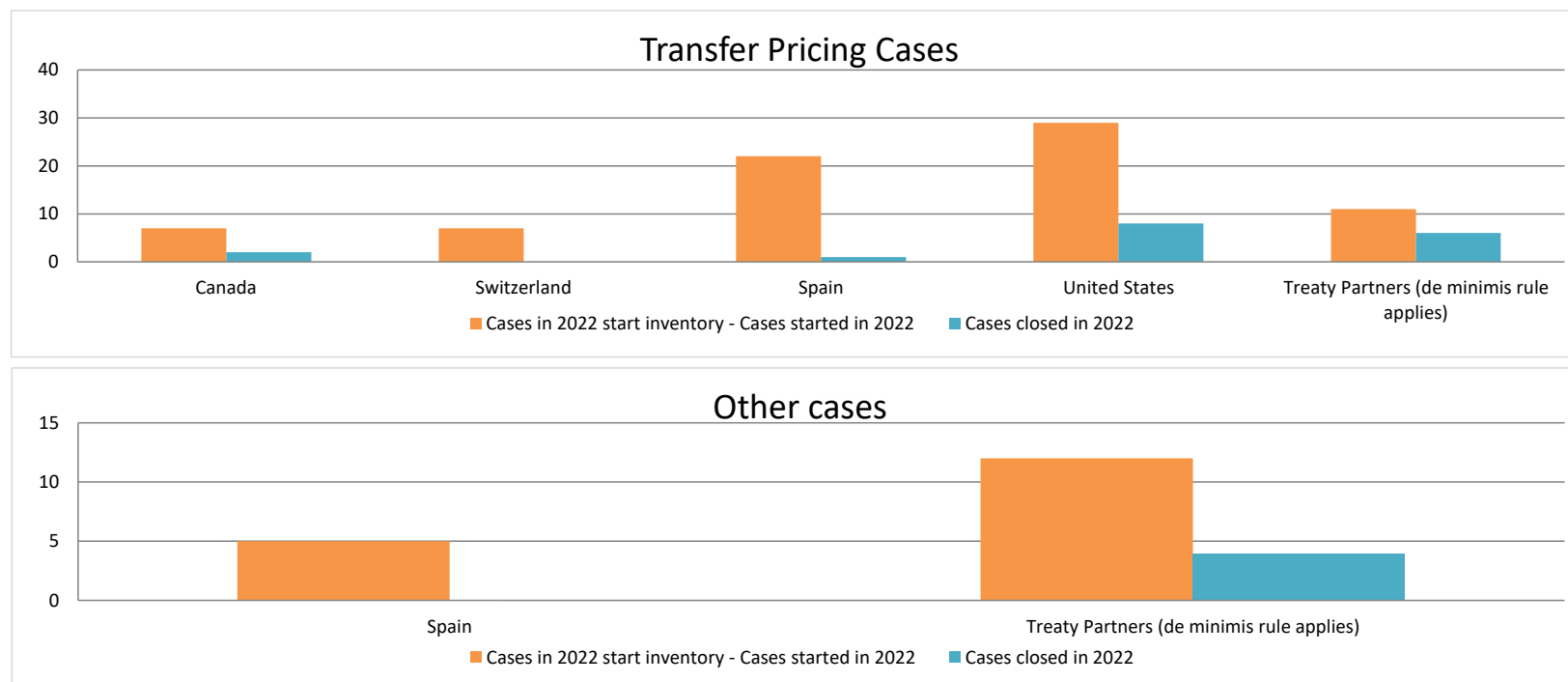
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 29.06 | 5.39 | 16.18 | 21.64 |
| Other cases | 42.64 | 1.51 | 7.56 | 27.73 |

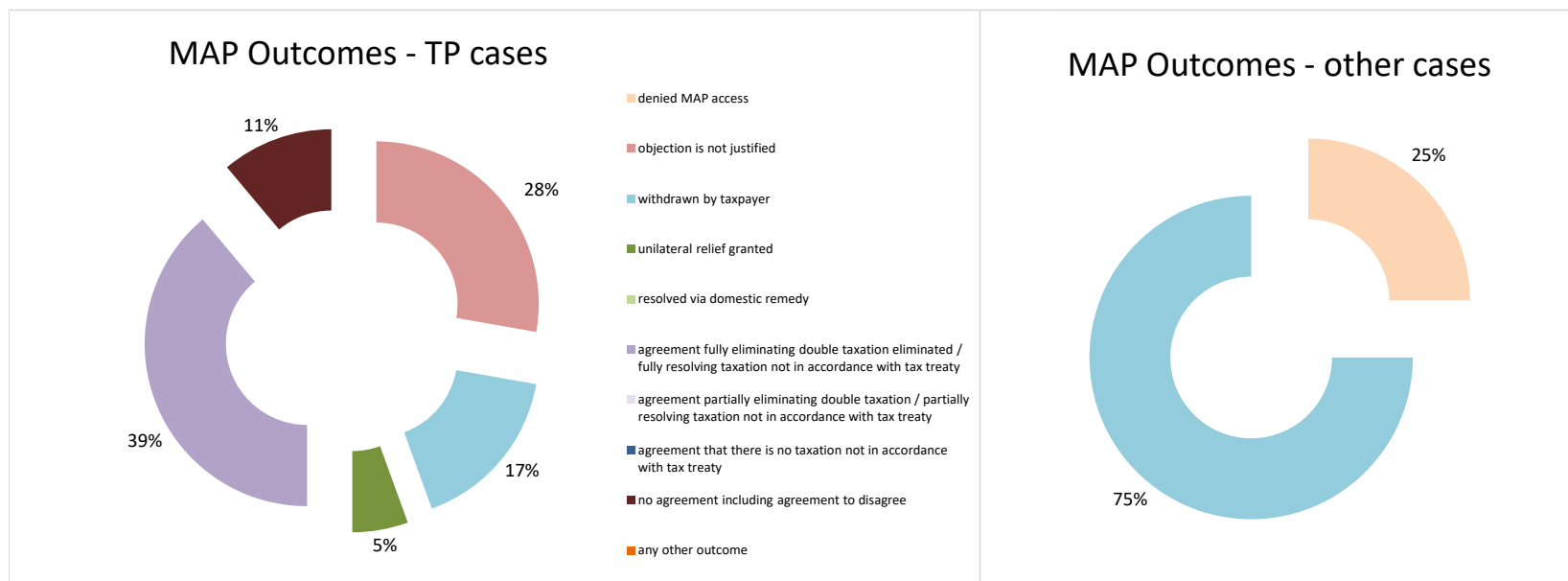
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-----------|
| Transfer pricing cases (all) | 0 | 5 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 18 |
| Cases started before 1 January 2016 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 0 | 4 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 17 |
| Other cases (all) | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| All cases | 1 | 5 | 6 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 22 |

Annex A

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

| | category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2022 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--|------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Attribution/Allocation | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 127.04 |
| Row 2 | Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Row 3 | Total | 4 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 127.04 |
| Notes: | | | | | | | | | | | | | | |
| Definition of a MAP case and counting of MAP cases | | | A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above. | | | | | | | | | | | |
| Category of cases | | | (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty. | | | | | | | | | | | |
| Notes on the computation of average time | | | The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer; (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case. | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Canada | 7 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Switzerland | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Spain | 11 | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| United States | 25 | 4 | 0 | 1 | 1 | 1 | 0 | 3 | 0 | 0 | 2 | 0 | 21 |
| Treaty Partners (de minimis rule applies) | 9 | 2 | 0 | 0 | 2 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 5 |
| Total | 59 | 17 | 0 | 4 | 3 | 1 | 0 | 7 | 0 | 0 | 2 | 0 | 59 |
| Notes: 1) There is a mismatch from 2021 since a MAP case that was withdrawn by the taxpayer did not have a start date. 2) For the 2 additional cases as compared to 2021 with one treaty partner, both, are related to cases from different related years. We consider that an actualization is needed in both jurisdictions to change the report for 2021 in order to ensure that the statistics 2021 and 2022 in both jurisdictions reported to the OECD will match on a jurisdiction-by-jurisdiction basis including the reporting period elapsing from 1 January 2021 to 31 December 2021. | | | | | | | | | | | | | |

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Spain | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Treaty Partners (de minimis rule applies) | 11 | 1 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| Total | 16 | 1 | 1 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| Notes: There are mismatches from 2021 since either the other Competent Authority just informed Mexico that they received the Mutual Agreement Procedure request or that a new case should be considered an "other case" | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | Canada | 38.01 | 35.01 | n.a. | n.a. |
| | Spain | 40.50 | 1.15 | 6.90 | 33.60 |
| | United States | 28.45 | 1.44 | 19.12 | 22.10 |
| Row 2 | Treaty Partners (de minimis rule applies) | 24.99 | 1.49 | 16.30 | 18.30 |
| | Total | 29.06 | 5.39 | 16.18 | 21.64 |
| Notes: | | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Treaty Partners (de minimis rule applies) | 42.64 | 1.51 | 7.56 | 27.73 |
| Total | 42.64 | 1.51 | 7.56 | 27.73 |
| Notes: | | | | |

Annex B

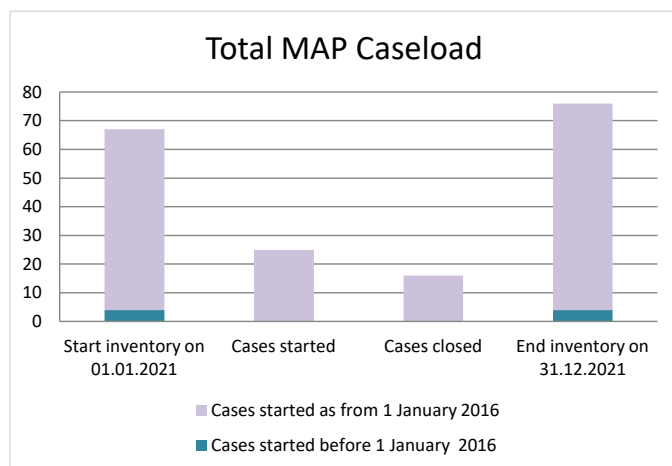
MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for all Cases

| Table 3: All MAP Cases | | | | | |
|------------------------|--------------------|--|--|------------------------|----------------------|
| | | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| | | | | | |
| Row 1 | Total Average Time | 31.65 | 4.65 | 14.46 | 22.85 |
| Notes: | | | | | |

Annex A

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

Mexico



| Cases started before 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 1 | 0 | 0 | 1 |

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 43 | 24 | 9 | 58 |
| Other cases | 20 | 1 | 7 | 14 |

Average time needed to close MAP cases

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

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

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 30.70 | 1.78 | 10.79 | 23.11 |
| Other cases | 30.85 | 2.15 | 18.27 | 33.75 |

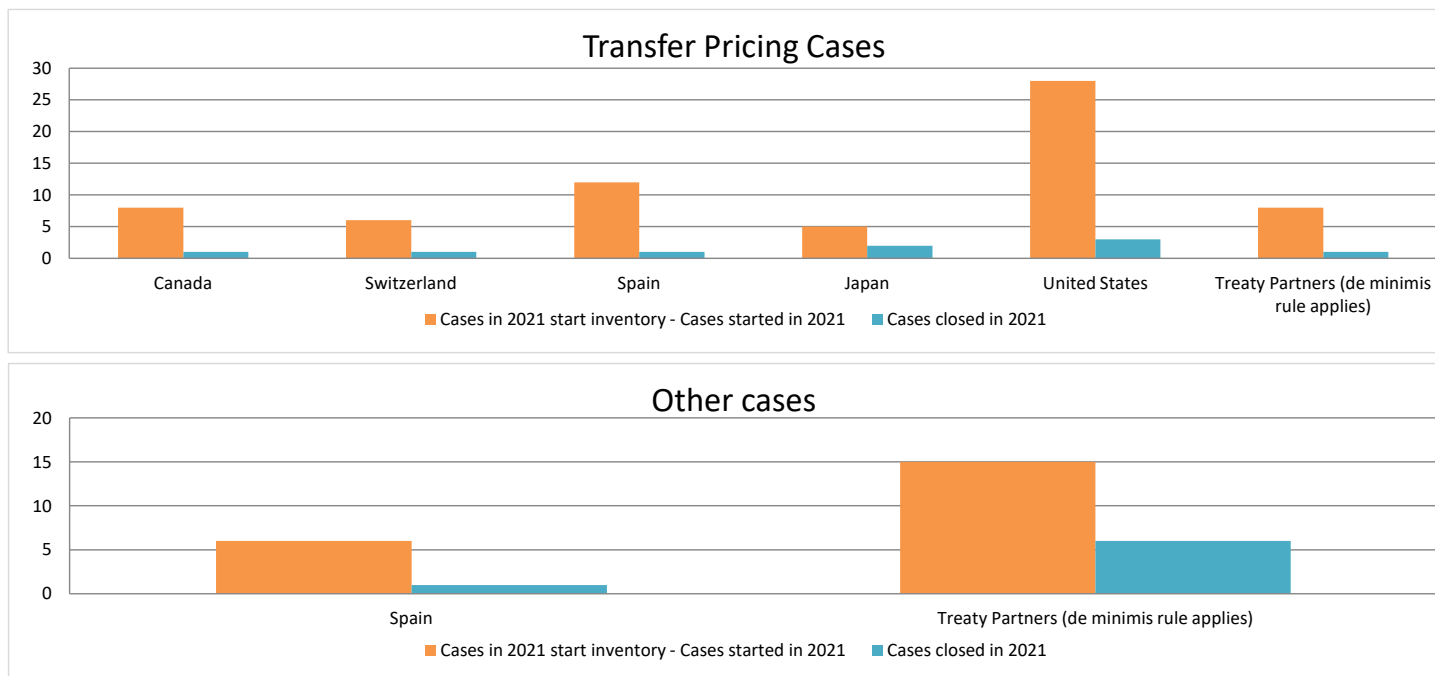
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Annex A

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

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

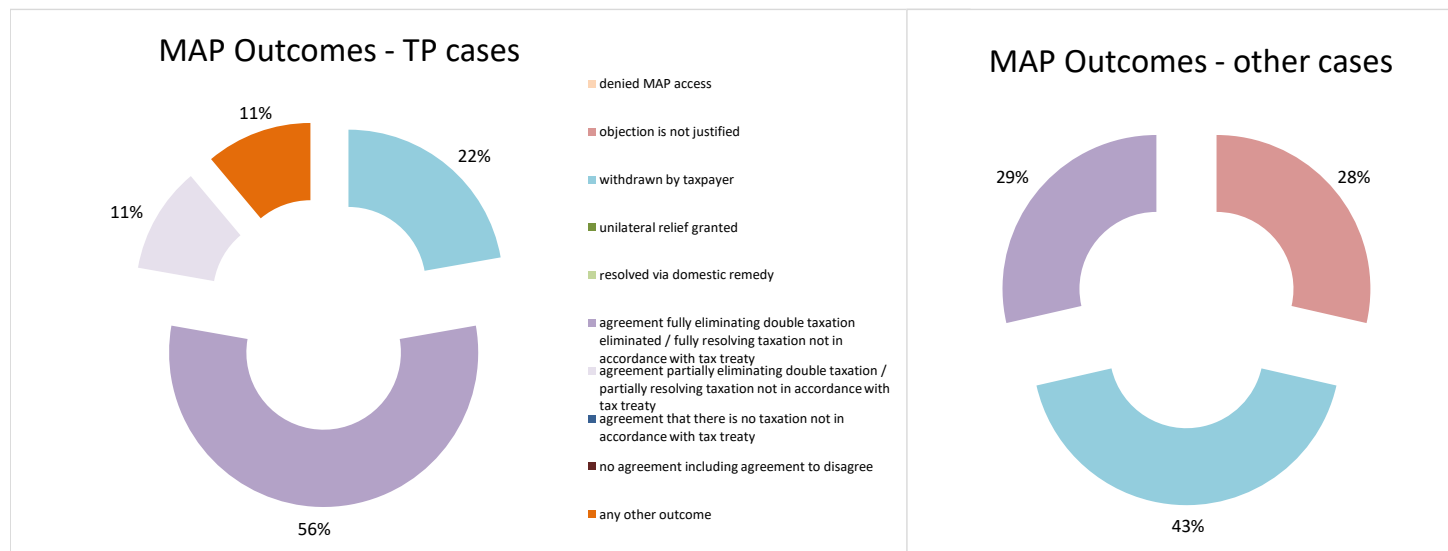
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



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.

Annex A

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



| 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 | 5 | 1 | 0 | 0 | 1 | 9 |
| 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 | 5 | 1 | 0 | 0 | 1 | 9 |
| Other cases (all) | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 7 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 7 |
| All cases | 0 | 2 | 5 | 0 | 0 | 7 | 1 | 0 | 0 | 1 | 16 |

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 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Row 2 | Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Row 3 | Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| Notes: | | | | | | | | | | | | | | |
| Definition of a MAP case and counting of MAP cases | | | <p>A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.</p> | | | | | | | | | | | |
| Category of cases | | | (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty. | | | | | | | | | | | |
| Notes on the computation of average time | | | <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer; (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.</p> | | | | | | | | | | | |

Annex A

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

| 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: | | | | | | | | |
| | | | 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 | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 |
| Row 1 | Canada | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Switzerland | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | Spain | 3 | 9 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| | Japan | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | United States | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Row 2 | Treaty Partners (de minimis rule applies) | 5 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| | Total | 43 | 24 | 0 | 0 | 2 | 0 | 0 | 5 | 1 | 0 |
| | Notes: | | | | | | | | | | |

Annex A

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

| | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|--|-------------------|---|
| no agreement including agreement to disagree | any other outcome | |
| Column 12 | Column 13 | Column 14 |
| 0 | 0 | 7 |
| 0 | 0 | 5 |
| 0 | 0 | 11 |
| 0 | 0 | 3 |
| 0 | 1 | 25 |
| 0 | 0 | 7 |
| 0 | 1 | 58 |
| | | |

Annex A

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

| 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 | | | | | | | |
| | | | 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 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 |
| Spain | 5 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Treaty Partners (de minimis rule applies) | 15 | 0 | 0 | 1 | 3 | 0 | 0 | 2 | 0 | 0 |
| Total | 20 | 1 | 0 | 2 | 3 | 0 | 0 | 2 | 0 | 0 |
| Notes: | | | | | | | | | | |

Annex A

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

| no agreement including agreement to disagree | any other outcome | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|--|-------------------|---|
| Column 12 | Column 13 | Column 14 |
| 0 | 0 | 5 |
| 0 | 0 | 9 |
| 0 | 0 | 14 |
| | | |

Annex A

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

| 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 | 14.62 | 6.81 | 14.87 | 0.00 |
| | Switzerland | 16.27 | 1.12 | 0.03 | 16.24 |
| | Spain | 15.09 | 1.15 | 3.68 | 11.41 |
| | Japan | 46.22 | 1.15 | 12.00 | 44.38 |
| Row 2 | United States | 28.72 | 1.15 | 22.16 | 22.26 |
| | Treaty Partners (de minimis rule applies) | 51.75 | 1.15 | n.a. | n.a. |
| | Total | 30.70 | 1.78 | 10.79 | 23.11 |
| Notes: | | | | | |

Annex A

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

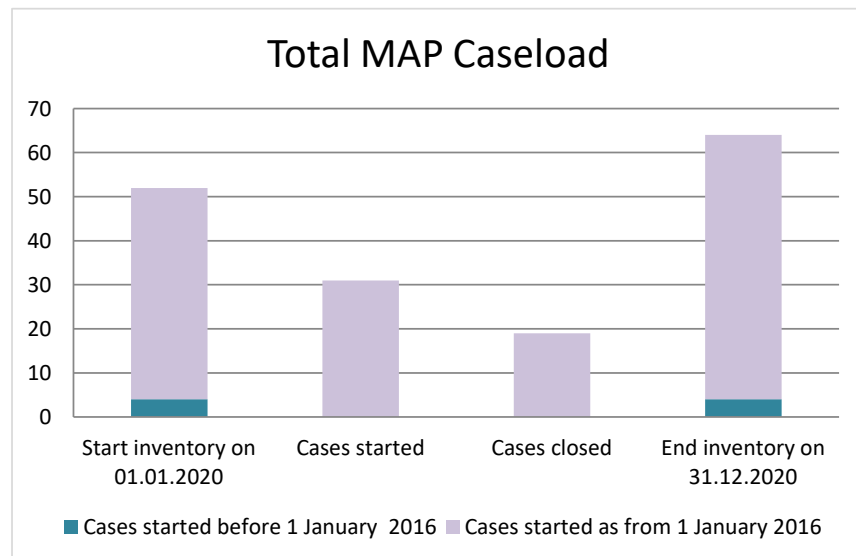
| Table 2: Other MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Spain | 0.00 | 6.84 | n.a. | n.a. |
| Treaty Partners (de minimis rule applies) | 36.00 | 1.37 | 18.27 | 33.75 |
| Total | 30.85 | 2.15 | 18.27 | 33.75 |
| Notes: | | | | |

Annex A

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

| | 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 | 30.77 | 1.94 | 13.28 | 26.66 |
| | Notes: | | | | |

Mexico



| Cases started before 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 1 | 0 | 0 | 1 |

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 34 | 23 | 15 | 42 |
| Other cases | 14 | 8 | 4 | 18 |

Average time needed to close MAP cases

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

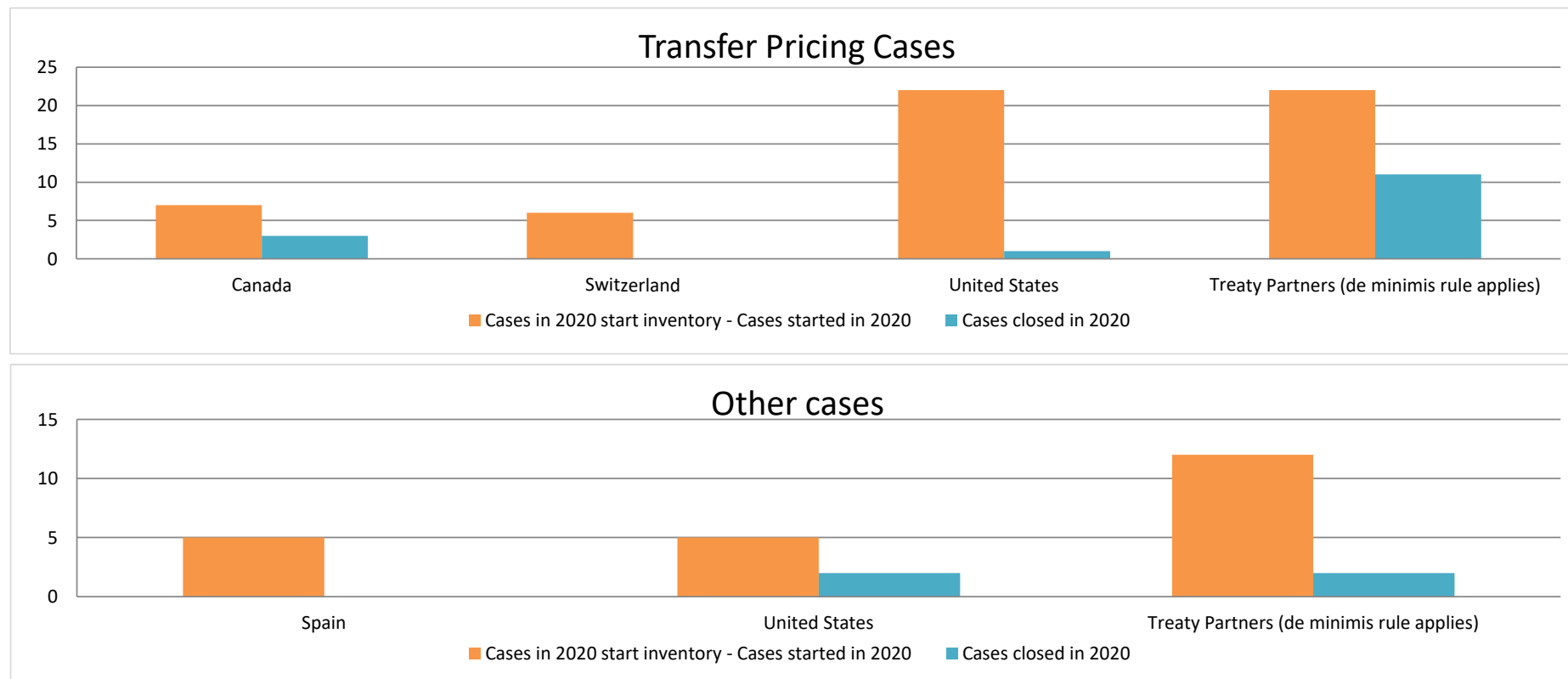
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 11.65 | 0.46 | 5.70 | 18.59 |
| Other cases | 26.12 | 1.15 | 3.27 | 42.06 |

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>

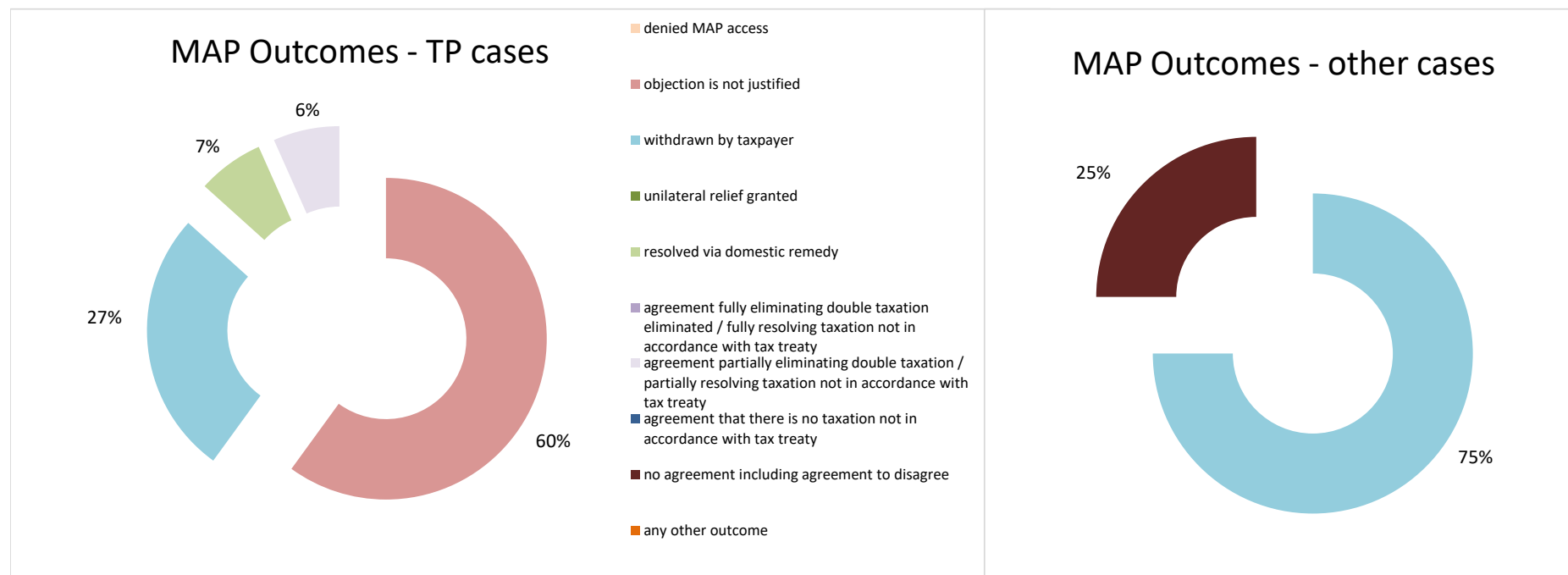
Overview of MAP partners (only for cases started as from 1 January 2016)

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 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 15 |
| 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 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 15 |
| Other cases (all) | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| 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 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| All cases | 0 | 9 | 7 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 19 |

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 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Row 2 | Others | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | n.a. |
| Row 3 | Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| <p><u>Notes:</u></p> <p>A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>(i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty.</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer; (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.</p> | | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2020 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Canada | 3 | 4 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Switzerland | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | United States | 12 | 10 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| Row 2 | Treaty Partners (de minimis rule applies) | 15 | 7 | 0 | 6 | 3 | 0 | 1 | 0 | 1 | 0 | 0 | 11 |
| | Total | 34 | 23 | 0 | 9 | 4 | 0 | 1 | 0 | 1 | 0 | 0 | 42 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | 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 |
| Spain | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| United States | 4 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Treaty Partners (de minimis rule applies) | 8 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 10 |
| Total | 14 | 8 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 18 |
| Notes: Cases with the United States have been adjusted after reconciliation. | | | | | | | | | | | | | |

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 | Canada | 1.84 | 0.22 | n.a. | n.a. |
| | United States | 16.56 | 0.91 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 13.88 | 0.48 | 5.70 | 18.59 |
| | Total | 11.65 | 0.46 | 5.70 | 18.59 |
| Notes: | | | | | |

Annex B

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

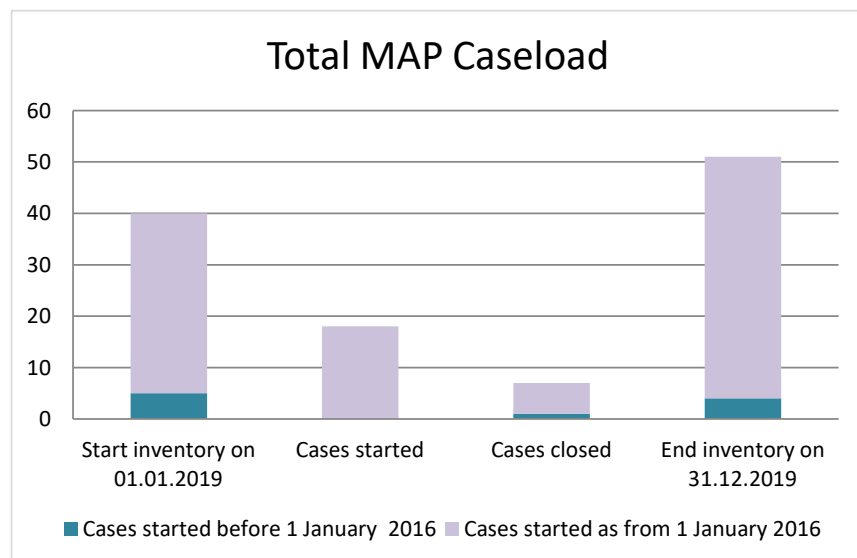
| | Table 2: Other MAP Cases | | | | |
|-------|---|--|--|------------------------|----------------------|
| | Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 | United States | 26.48 | 1.15 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 25.75 | 1.14 | 3.27 | 42.06 |
| | Total | 26.12 | 1.15 | 3.27 | 42.06 |
| | Notes: | | | | |

Annex B

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

| Table 3: All MAP Cases | | | | |
|------------------------|--|--|------------------------|----------------------|
| | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | Column 1 | Column 2 | Column 3 | Column 4 |
| | Total Average Time | 14.70 | 0.60 | 4.49 |
| Row 1 | <u>Notes:</u> | | | |

Mexico



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 3 | 0 | 0 | 3 |
| Other cases | 2 | 0 | 1 | 1 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 23 | 14 | 4 | 33 |
| Other cases | 12 | 4 | 2 | 14 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 49.00 |

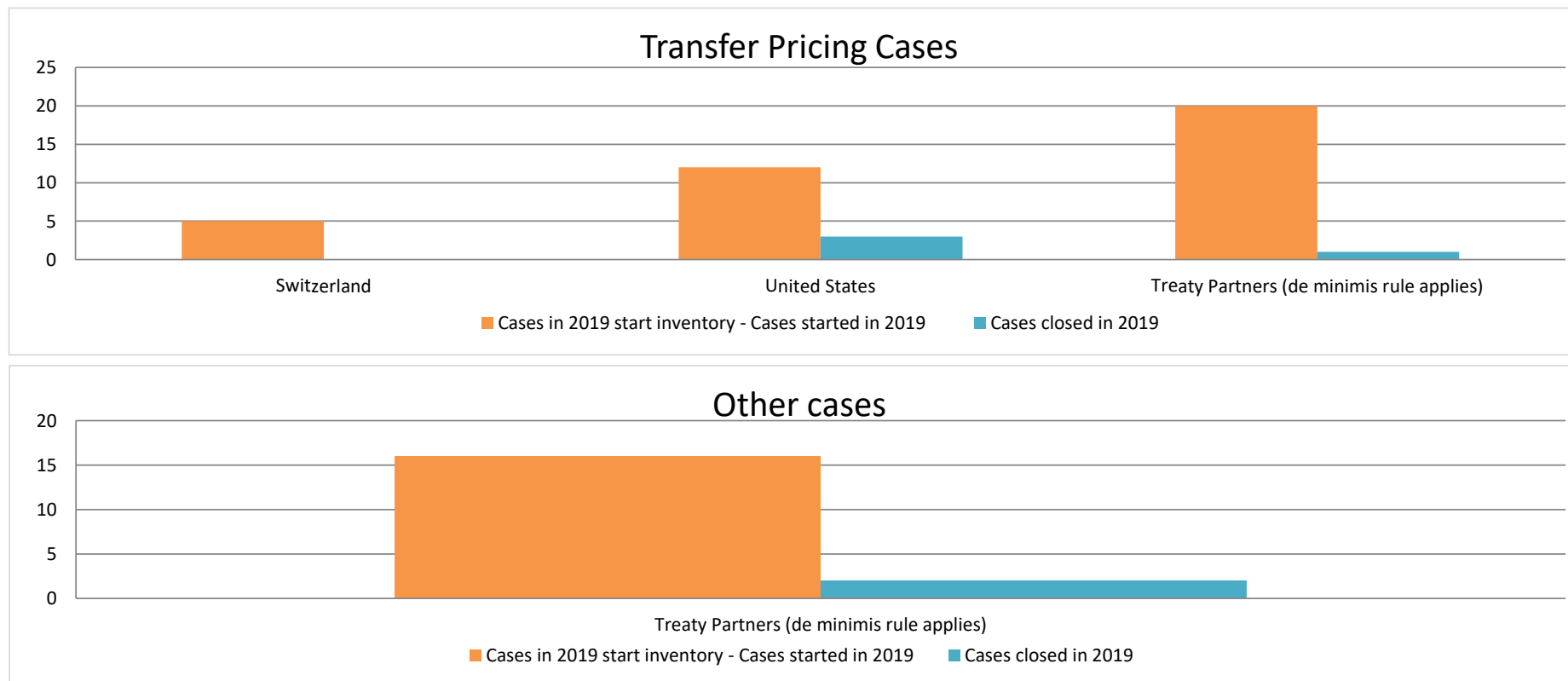
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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 | 16.69 | 1.15 | n.a. | n.a. |
| Other cases | 3.95 | 2.05 | 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>

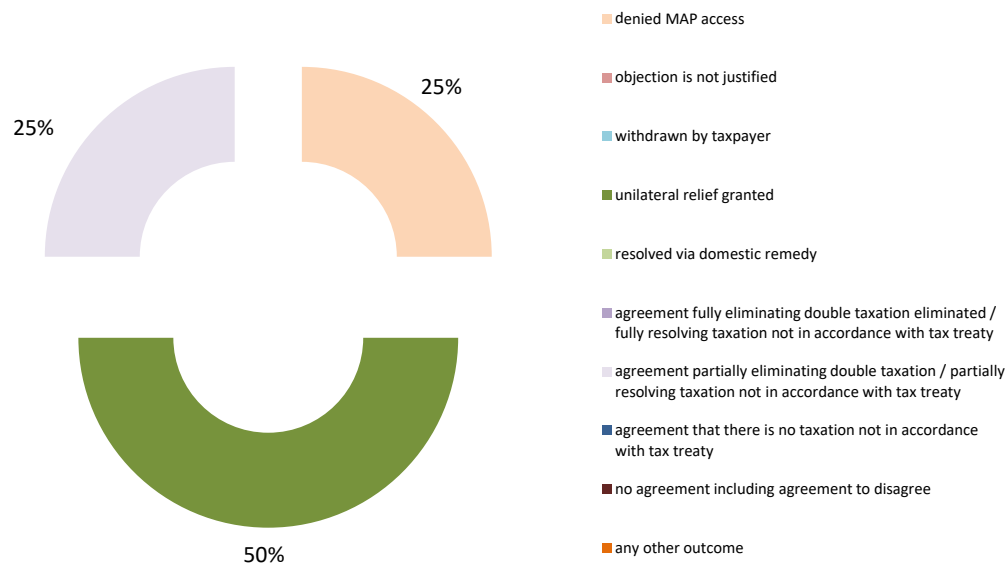
Overview of MAP partners (only for cases started as from 1 January 2016)

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

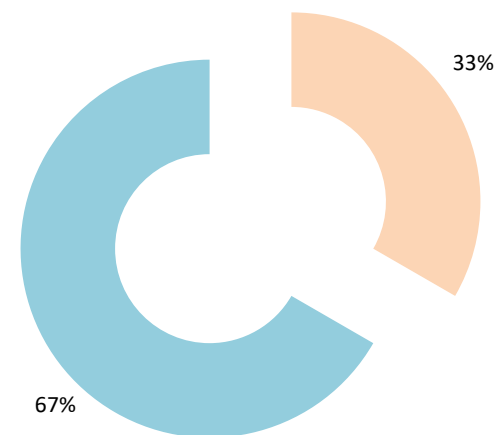


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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

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 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | n.a. |
| Row 2 Others | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 49.00 |
| Row 3 Total | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 49.00 |
| <p><u>Notes:</u></p> <p>Category of cases (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated);</p> <p>(ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer;</p> <p>(iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.</p> | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Switzerland | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | United States | 8 | 4 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 9 |
| Row 2 | Treaty Partners (de minimis rule applies) | 11 | 9 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 19 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 23 | 14 | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 33 |
| 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 Treaty Partners (de minimis rule applies) | 12 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 12 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Notes: | | | | | | | | | | | | | |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| United States | 17.40 | 1.15 | n.a. | n.a. |
| Treaty Partners (de minimis rule applies) | 14.56 | 1.15 | n.a. | n.a. |
| Total | 16.69 | 1.15 | n.a. | n.a. |
| Notes: | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Treaty Partners (de minimis rule applies) | 3.95 | 2.05 | n.a. | n.a. |
| Total | 3.95 | 2.05 | n.a. | n.a. |
| Notes: | | | | |

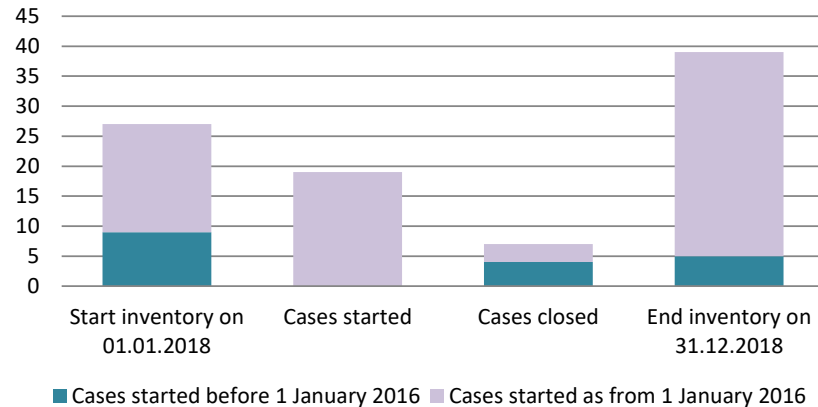
Annex B

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 | 12.44 | 1.45 | n.a. | n.a. |
| | Notes: | | | | |

Mexico

Total MAP Caseload



| Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 7 | 0 | 4 | 3 |
| Other cases | 2 | 0 | 0 | 2 |

| Cases started as from 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 12 | 12 | 2 | 22 |
| Other cases | 6 | 7 | 1 | 12 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 80.00 |
| Other cases | n.a. |

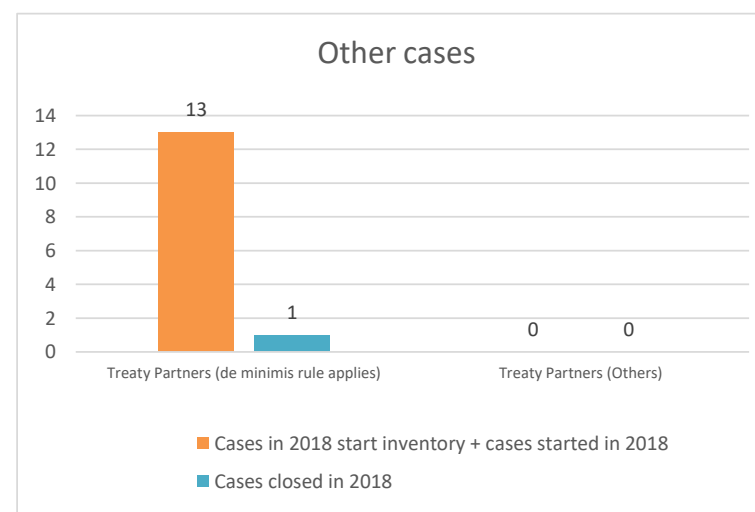
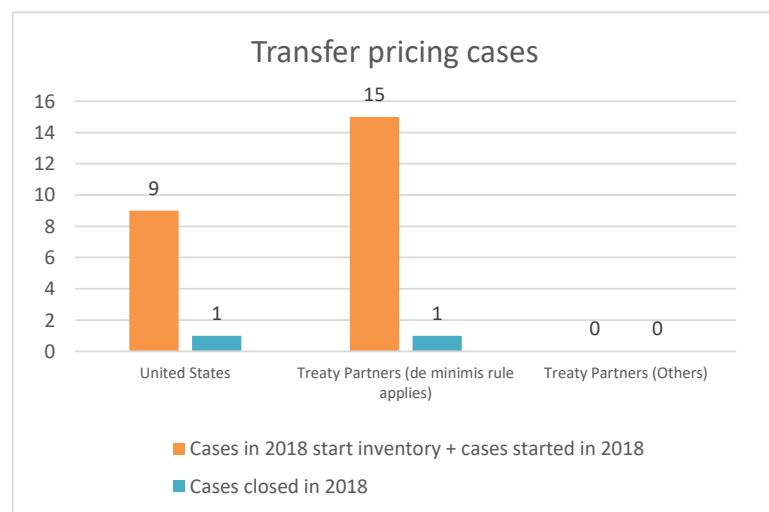
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
 (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 21.07 | 1.19 | n.a. | n.a. |
| Other cases | 11.44 | 1.15 | 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)

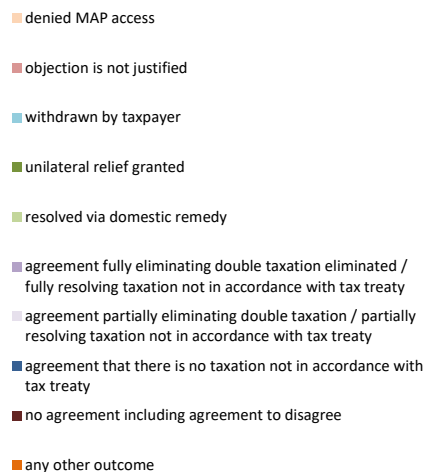
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



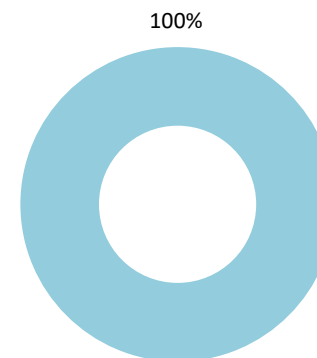
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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 | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 6 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 4 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| All cases | 0 | 0 | 1 | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 7 |

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 | 7 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 3 | 80.00 |
| Row 2 | Others | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| Row 3 | Total | 9 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 5 | 80.00 |

Notes:

- 1) (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
- (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
- (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 United States | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Row 2 Treaty Partners (<i>de minimis</i> rule applies) | 6 | 9 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 12 | 12 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 22 |
| Notes The discrepancy between the start inventory in January 2018 (post-2015 cases) and the 2017 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. It was agreed with the treaty partner to have two additional MAP cases, one initiated in 2016 and one in 2017. | | | | | | | | | | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|--|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 2 Treaty Partners (<i>de minimis</i> rule applies) | 6 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| Notes: The discrepancy between the start inventory in January 2018 (post-2015 cases) and the 2017 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. It was agreed with the treaty partner to have one additional MAP case initiated in 2017. | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | United States | 31.15 | 1.22 | n.a. | n.a. |
| Row 2 | Treaty Partners (de minimis rule applies) | 10.98 | 1.15 | n.a. | n.a. |
| Row 3 | Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| | Total Average Time | 21.07 | 1.19 | n.a. | n.a. |
| | Notes: | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | | |
|--------------------------|---|--|--|------------------------|----------------------|
| Treaty Partner | | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 11.44 | 1.15 | n.a. | n.a. |
| Row 3 | Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| Total Average Time | | 11.44 | 1.15 | n.a. | n.a. |
| Notes: | | | | | |

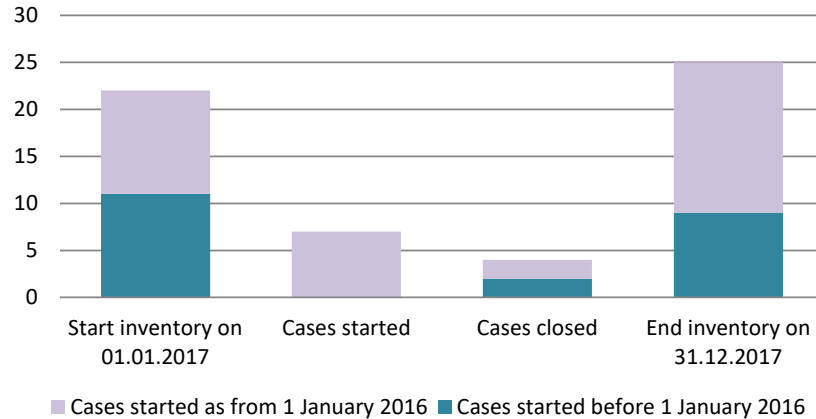
Annex B

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 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| Row 1 | Total Average Time | 17.86 | 1.17 | n.a. | n.a. |
| | Notes: | | | | |

Mexico

Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 8 | 0 | 1 | 7 |
| Other cases | 3 | 0 | 1 | 2 |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 8 | 5 | 2 | 11 |
| Other cases | 3 | 2 | 0 | 5 |

Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 22.00 |
| Other cases | 17.00 |

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

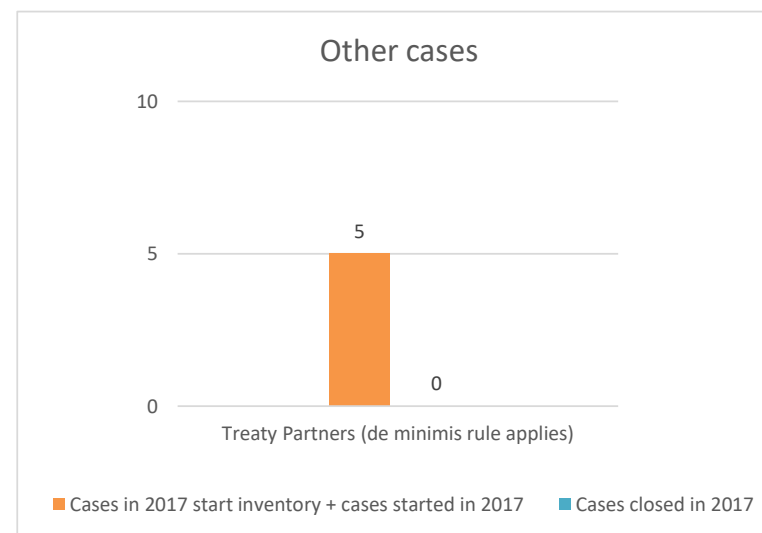
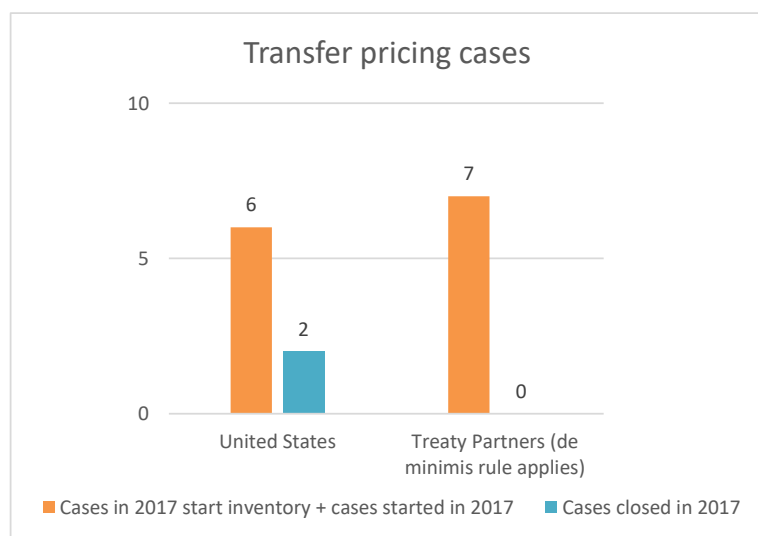
- (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
- (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 10.06 | 1.15 | n.a. | n.a. |
| 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>

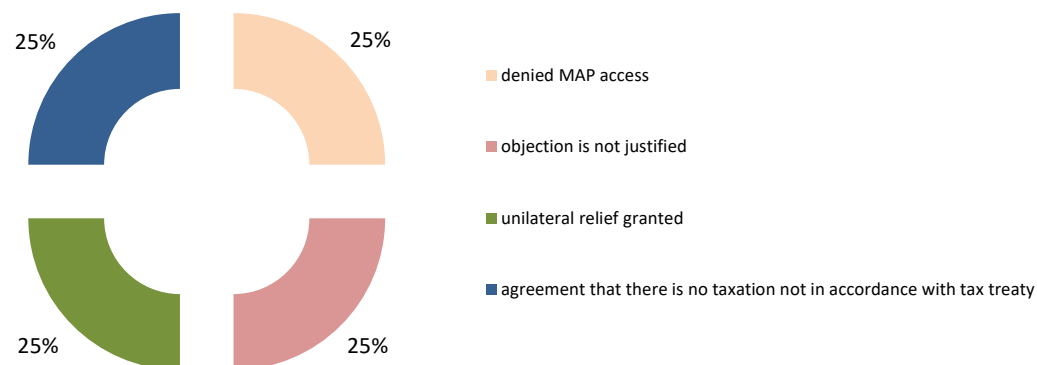
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 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) | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 3 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2016 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 4 |

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 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 7 | 22.00 |
| Row 2 | Others | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 17.00 |
| Row 3 | Total | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 9 | 19.50 |
| <u>Notes:</u> 1) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer. | | | | | | | | | | | | | | |

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 |
| United States | 3 | 3 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Treaty Partners (<i>de minimis</i> rule applies) | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 8 | 5 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| Notes The discrepancy between the start inventory in January 2017 (post-2015 cases) and the 2016 end inventory (post-2015 cases) derives from a mismatch in the computation of MAP cases with one of Mexico's treaty partners. Therefore, for the MAP statistics 2017 (post-2015 cases) it was agreed with the treaty partner to have one additional MAP case initiated in 2016. | | | | | | | | | | | | | |

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 2 Treaty Partners (<i>de minimis</i> rule applies) | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 United States | 10.06 | 1.15 | | |
| Row 2 Treaty Partners (de minimis rule applies) | | | | |
| Row 3 Treaty Partners (Others) | | | | |
| Total Average Time | 10.06 | 1.15 | n.a. | n.a. |
| Notes: | | | | |

Annex B

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

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

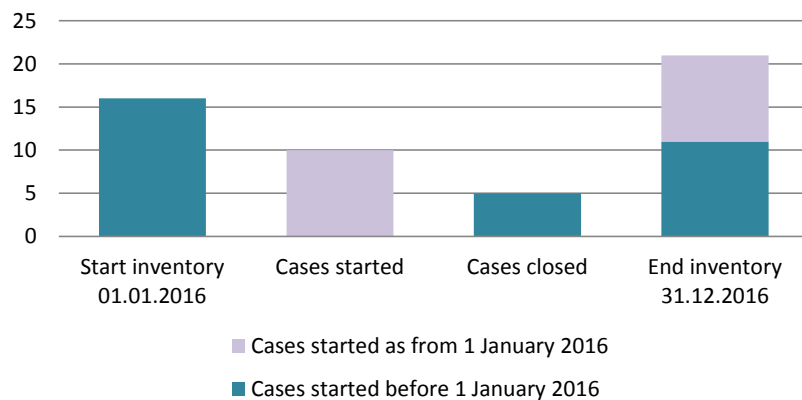
Annex B

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 | 10.06 | 1.15 | n.a. | n.a. |
| | Notes: | | | | |

Mexico

Total MAP Caseload



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases | 10 | 0 | 2 | 8 |
| Other cases | 6 | 0 | 3 | 3 |

| Cases started as from 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|--------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases | 0 | 7 | 0 | 7 |
| Other cases | 0 | 3 | 0 | 3 |

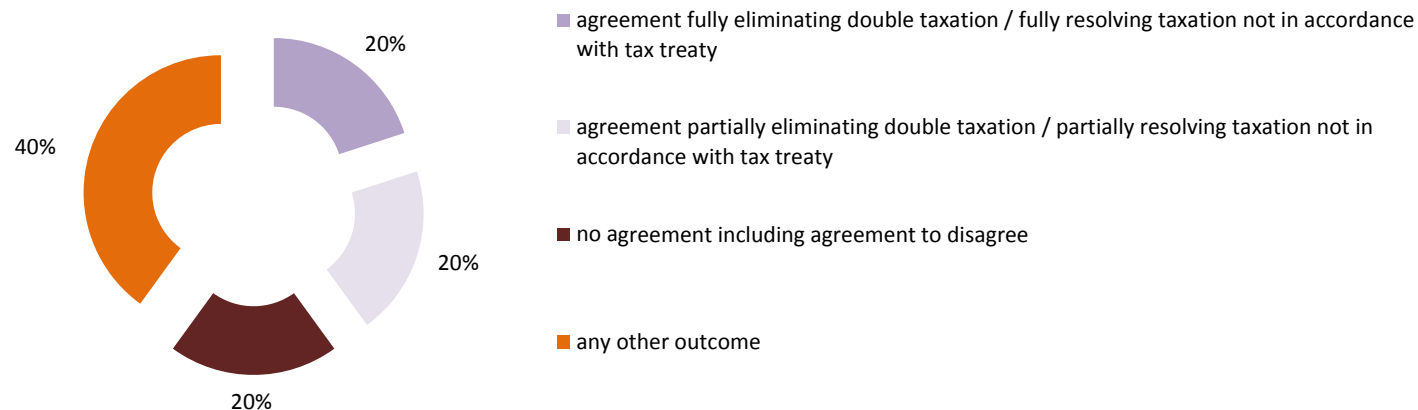
Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | 44.00 |
| Other cases | 28.00 |

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); and
 (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |
| Other cases | n.a. | n.a. | n.a. | n.a. |

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 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 2 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 3 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 3 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 2 | 5 |

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*⁸³) 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*).

⁸³ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 2 | 0 | | | 0 | 0 | 1 | 0 | 1 | 0 | 77 | 0 |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 4 | 0 | | | 0 | 0 | 3 | 0 | 1 | 0 | 43 | 0 |
| 2013 | 5 | 0 | | | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 3 | 1 | | | 1 | 1 | 2 | 0 | 0 | 0 | 5 | 20 |
| 2015 | | | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Total | 15¹ | 1 | 3² | 0³ | 1⁴ | 1⁵ | 15⁶ | 0⁷ | 2⁸ | 0 | 42 | 20 |

¹ 9 transfer pricing related; 6 treaty interpretation and related issues.

² 2 transfer pricing related; 1 treaty interpretation and related issues.

³ 0 transfer pricing related; 0 treaty interpretation and related issues.

⁴ 1 transfer pricing related; 0 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁶ 10 transfer pricing related; 5 treaty interpretation and related issues.

⁷ 0 transfer pricing related; 0 treaty interpretation and related issues.

⁸ 0 transfer pricing related; 2 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 4 | 0 | | | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 2013 | 7 | 0 | | | 2 | 0 | 5 | 0 | 0 | 0 | 12 | 0 |
| 2014 | | | 3 | 1 | 0 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| Total | 14¹ | 0 | 3² | 1³ | 2⁴ | 0 | 15⁵ | 1⁶ | 0⁷ | 0 | 12 | 0 |

¹ 8 transfer pricing related; 6 treaty interpretation and related issues.

² 1 transfer pricing related; 2 treaty interpretation and related issues.

³ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁴ 0 transfer pricing related; 2 treaty interpretation and related issues.

⁵ 9 transfer pricing related; 6 treaty interpretation and related issues.

⁶ 0 transfer pricing related; 1 treaty interpretation and related issues.

⁷ 0 transfer pricing related; 0 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | | |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2009 | 5 | 0 | | | 2 | 0 | 1 | 0 | 2 | 0 | 45 | |
| 2010 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2011 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | | |
| 2012 | 12 | 0 | | | 5 | 0 | 4 | 0 | 3 | 0 | 10 | |
| 2013 | | | 12 | 0 | 5 | 0 | 7 | 0 | 0 | 0 | 3 | |
| Total | 19¹ | 0 | 12² | 0 | 12³ | 0 | 14⁴ | 0 | 5⁵ | 0 | 16 | -- |

¹ 7 transfer pricing related; 12 treaty interpretation and related issues.

² 9 transfer pricing related; 3 treaty interpretation and related issues.

³ 8 transfer pricing related; 4 treaty interpretation and related issues.

⁴ 8 transfer pricing related; 6 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 5 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 0 | | | | 0 | | 0 | | | | 0 | 0 |
| 2007 | 1 | | | | 0 | | 1 | | | | 0 | 0 |
| 2008 | 0 | | | | 0 | | 0 | | | | 0 | 0 |
| 2009 | 7 | | | | 2 | | 5 | | | | 32 | 0 |
| 2010 | 3 | | | | 3 | | 0 | | | | 17 | 0 |
| 2011 | 4 | | | | 3 | | 1 | | | | 14 | 0 |
| 2012 | | | 15 | 0 | 3 | | 12 | | | | 2 | 0 |
| Total | 15¹ | 0 | 15² | 0 | 11³ | 0 | 19⁴ | 0 | 0 | 0 | 15 | 0 |

¹ 8 transfer pricing related; 7 treaty interpretation and related issues.

² 4 transfer pricing related; 11 treaty interpretation and related issues.

³ 5 transfer pricing related; 6 treaty interpretation and related issues.

⁴ 7 transfer pricing related; 12 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2005 | 1 | 0 | | | 1 | 0 | 0 | 0 | 0 | 0 | 75 | 0 |
| 2006 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2007 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 8 | 0 | | | 1 | 0 | 7 | 0 | 0 | 0 | 16 | 0 |
| 2010 | 6 | 0 | | | 2 | 0 | 3 | 0 | 1 | 0 | 6 | 0 |
| 2011 | | | 5 | 0 | 1 | 0 | 4 | 0 | 0 | 0 | 8 | 0 |
| Total | 16¹ | 0 | 5² | 0 | 5³ | 0 | 15⁴ | 0 | 1⁵ | 0 | 20 | 0 |

¹ 10 transfer pricing related; 6 treaty interpretation and related issues.

² 2 transfer pricing related; 3 treaty interpretation and related issues.

³ 4 transfer pricing related; 1 treaty interpretation and related issues.

⁴ 8 transfer pricing related; 7 treaty interpretation and related issues.

⁵ 0 transfer pricing related; 1 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2005 | 1 | 0 | | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2006 | 3 | 0 | | | 3 | 0 | 0 | 0 | 0 | 0 | 50 | 0 |
| 2007 | 3 | 0 | | | 2 | 0 | 1 | 0 | 0 | 0 | 33 | 0 |
| 2008 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2009 | 12 | 0 | | | 4 | 0 | 8 | 0 | 0 | 0 | 14 | 0 |
| 2010 | | | 7 | 0 | 1 | 0 | 6 | 0 | 0 | 0 | 5 | 0 |
| Total | 19¹ | 0 | 7² | 0 | 10³ | 0 | 16⁴ | 0 | 0 | 0 | 27 | 0 |

¹ 11 transfer pricing related; 8 treaty interpretation and related issues.

² 5 transfer pricing related; 2 treaty interpretation and related issues.

³ 6 transfer pricing related; 4 treaty interpretation and related issues.

⁴ 10 transfer pricing related; 6 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 0 | | | | 0 | | 0 | | 0 | | 0 | |
| 2005 | 2 | | | | 1 | | 1 | | 0 | | 51 | |
| 2006 | 4 | | | | 1 | | 3 | | 0 | | 37 | |
| 2007 | 4 | | | | 1 | | 3 | | 0 | | 21 | |
| 2008 | 2 | | | | 2 | | 0 | | 0 | | 15 | |
| 2009 | | | 13 | | 1 | | 12 | | 0 | | 5 | |
| Total | 12 ¹ | | 13 ² | | 6 ³ | | 19 ⁴ | | 0 | | 24 | |

¹ 11 transfer pricing related; 1 treaty interpretation and related issues.

² 5 transfer pricing related; 8 treaty interpretation and related issues.

³ 5 transfer pricing related; 1 treaty interpretation and related issues.

⁴ 11 transfer pricing related; 8 treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Mexico/Mexique**

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 | 0 | | | | 0 | | 0 | | 0 | | 0 | |
| 2005 | 4 | | | | 2 | | 2 | | 0 | | 36.5 | |
| 2006 | 8 | | | | 4 | | 4 | | 0 | | 24 | |
| 2007 | 11 | | | | 7 | | 4 | | 1 | | 14 | |
| 2008 | | | 5 | | 1 | | 4 | | 0 | | 9 | |
| Total | 23¹ | | 5² | | 14³ | | 14⁴ | | 1⁵ | | 19.33⁶ | |

¹ 20 transfer pricing related; 3 treaty interpretation and related issues.

² 2 transfer pricing related; 3 treaty interpretation and related issues.

³ 11 transfer pricing related; 3 treaty interpretation and related issues.

⁴ 11 transfer pricing related; 3 treaty interpretation and related issues.

⁵ 1 transfer pricing related.

⁶ 19 months transfer pricing related; 21 months treaty interpretation and related issues.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Mexico/Mexique**

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) |
|------------------------------------|---|--|--|---|---|--|
| 2004 or prior | 0 | --- | 0 | 0 | 0 | --- |
| 2005 | 9 | --- | 6 | 3 | 0 | 21 |
| 2006 | 11 | --- | 3 | 8 | 0 | 14 |
| 2007 | --- | 9 | 0 | 9 | 0 | --- |
| Total | 20 | 9 | 9 | 20 | 0 | 18 |

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Mexico/Mexique**

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) |
|------------------------------------|---|--|--|---|---|--|
| 2004 or prior | 6 | --- | 6 | 0 | 0 | 46 |
| 2005 | 13 | --- | 4 | 9 | 0 | 11 |
| 2006 | -- | 13 | 2 | 11 | 0 | 7 |
| Total | 19 | 13 | 12 | 20 | 0 | 22 |