

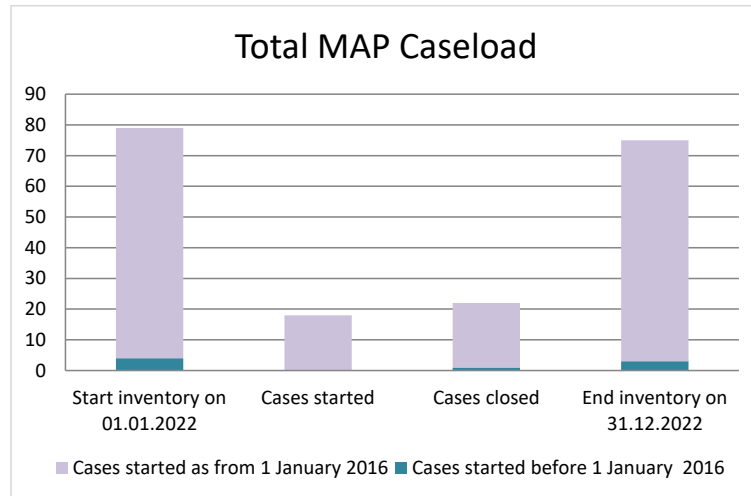
Mutual Agreement Procedure Statistics per jurisdiction

## **Mexico**

2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2022 (post-MAP Statistics Reporting  
Framework)



## 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.

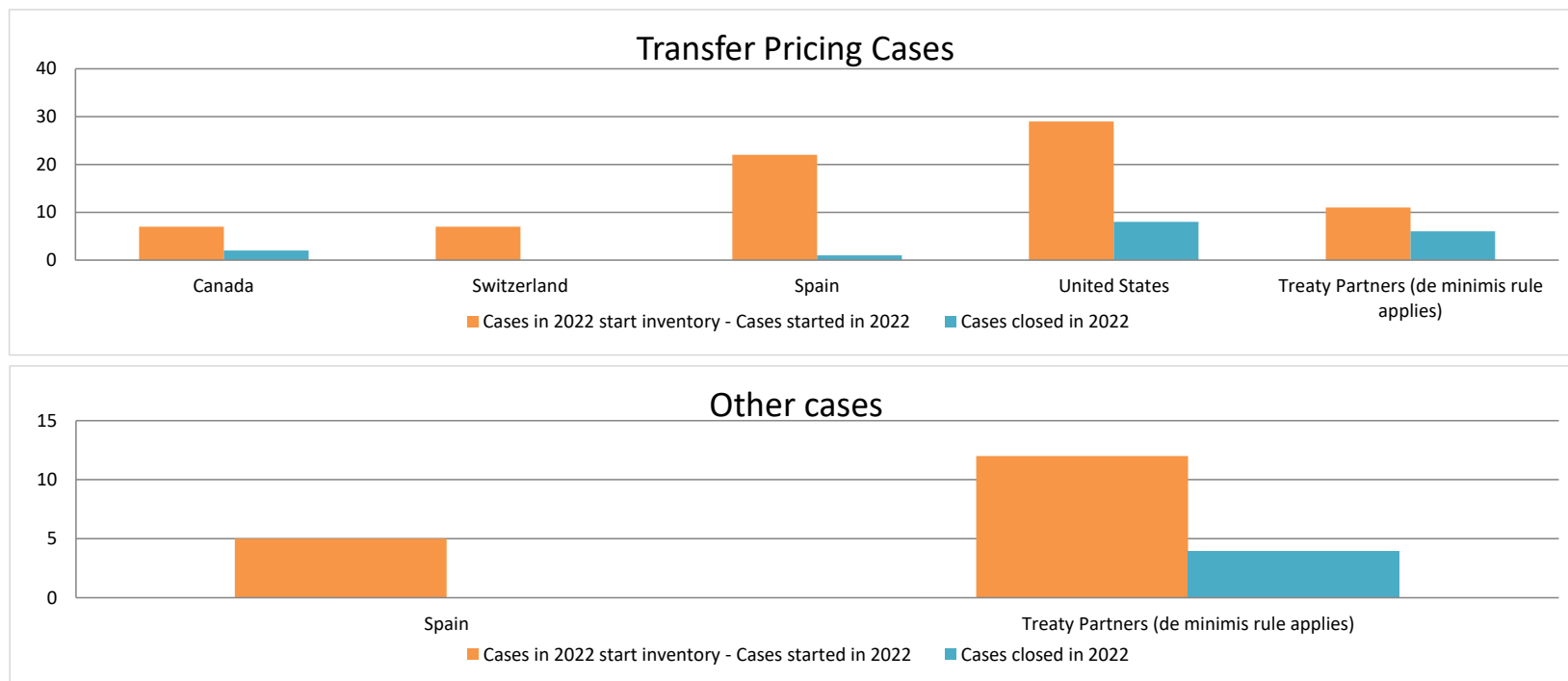
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that 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>

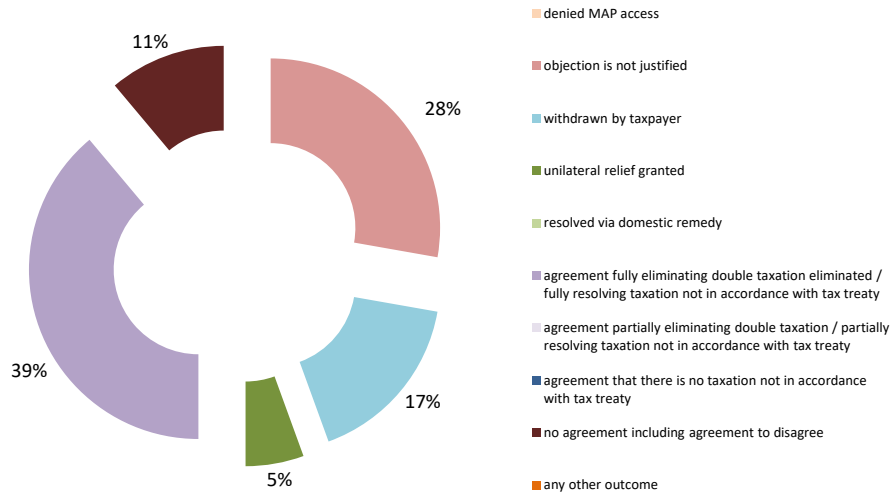
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

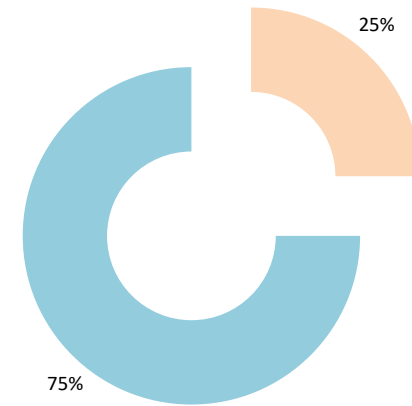


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

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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
<b>Notes:</b>													
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>												

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	7	0	0	2	0	0	0	0	0	0	0	5
	Switzerland	7	0	0	0	0	0	0	0	0	0	0	7
	Spain	11	11	0	1	0	0	0	0	0	0	0	21
	United States	25	4	0	1	1	1	0	3	0	2	0	21
Row 2	Treaty Partners (de minimis rule applies)	9	2	0	0	2	0	0	4	0	0	0	5
	Total	59	17	0	4	3	1	0	7	0	0	2	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
<b>Notes:</b> 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"													

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:					



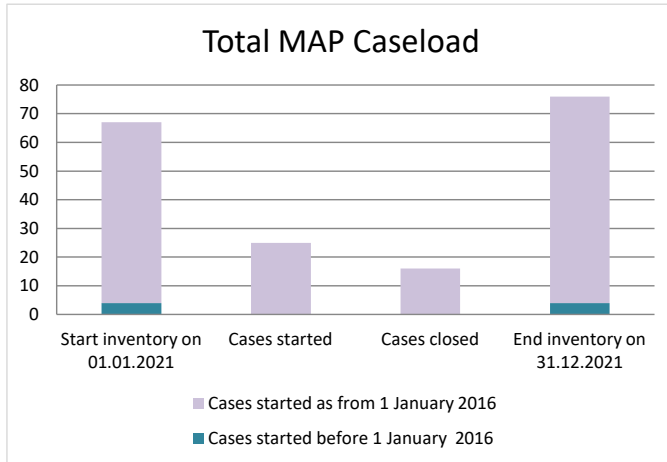
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	42.64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

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

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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

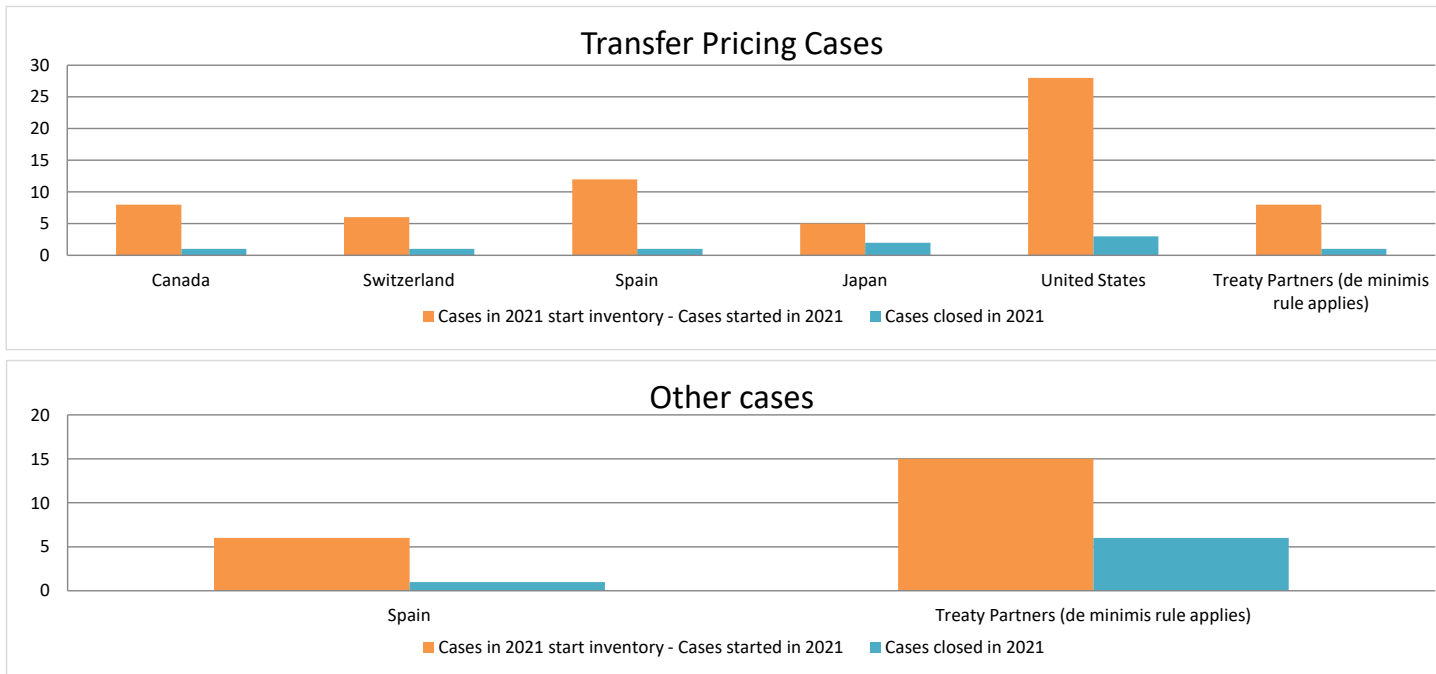
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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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)**

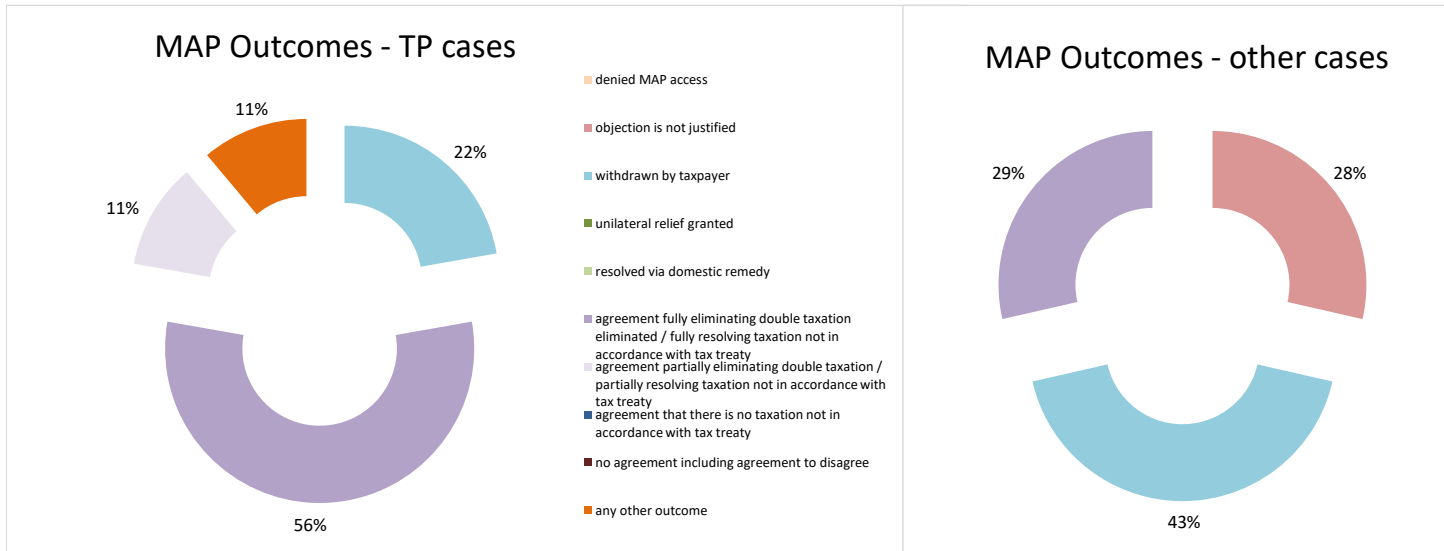
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



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.

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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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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.
<p><b>Notes:</b></p> <p><b>Definition of a MAP case and counting of MAP cases</b></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><b>Category of cases</b></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><b>Notes on the computation of average time</b></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>														

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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:											

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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	7
0	0	5
0	0	11
0	0	3
0	1	25
0	0	7
0	1	58



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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:										

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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

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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
	United States	28.72	1.15	22.16	22.26
Row 2	Treaty Partners (de minimis rule applies)	51.75	1.15	n.a.	n.a.
	Total	30.70	1.78	10.79	23.11
Notes:					

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

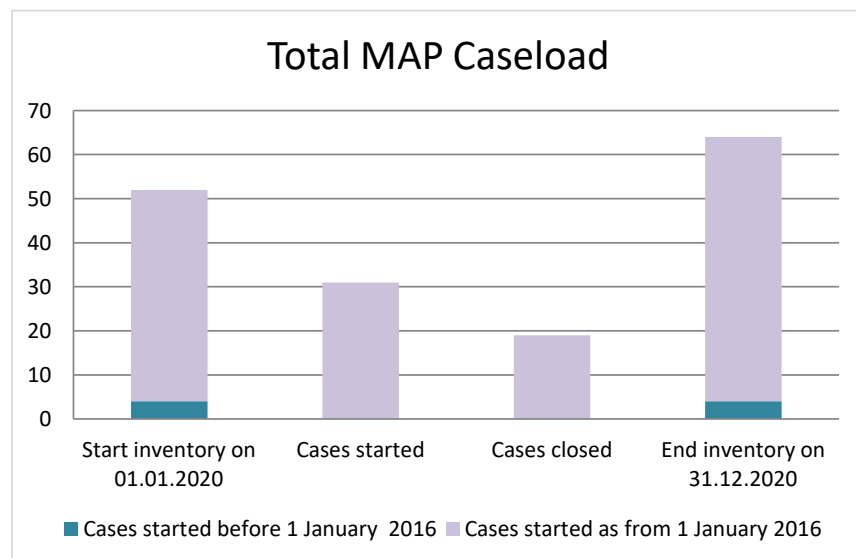
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Spain	0.00	6.84	n.a.	n.a.
Treaty Partners (de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

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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	<b>Total Average Time</b>	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

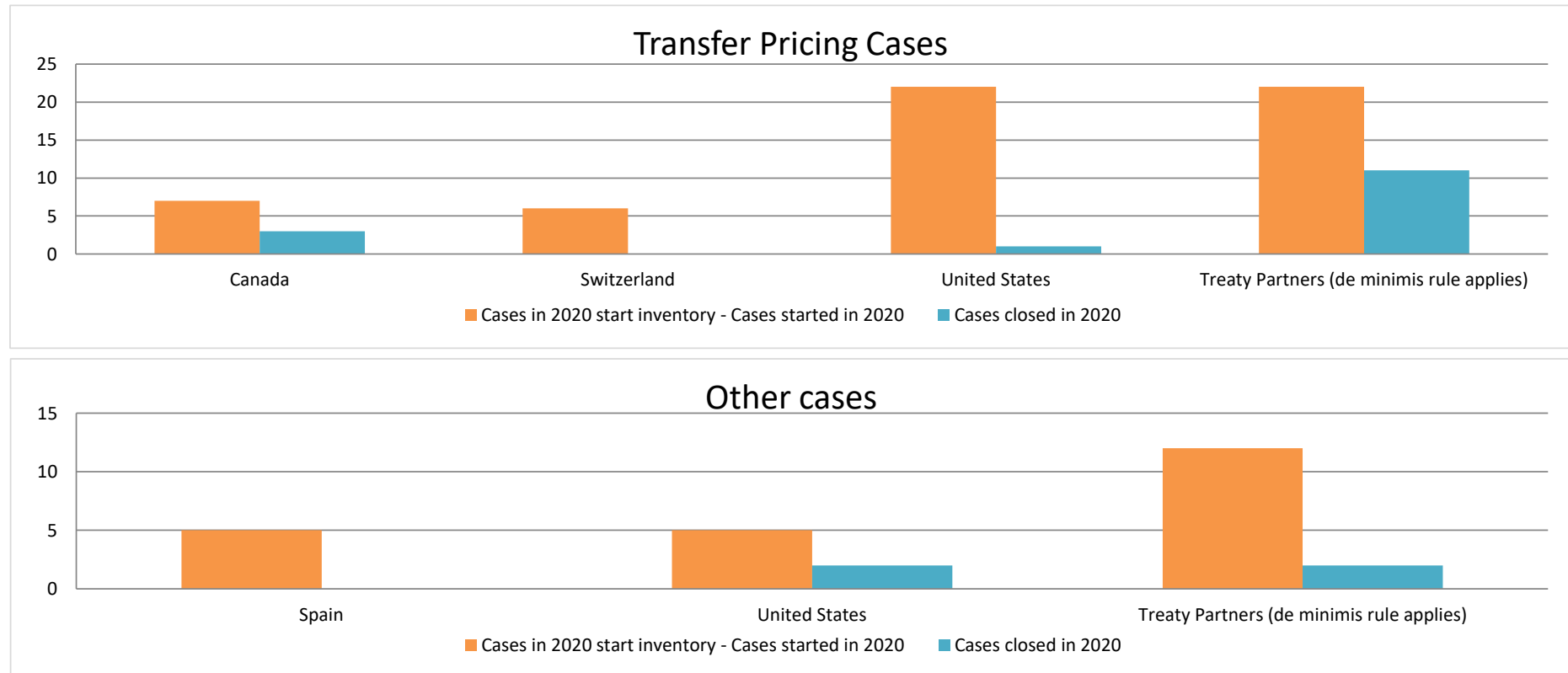
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

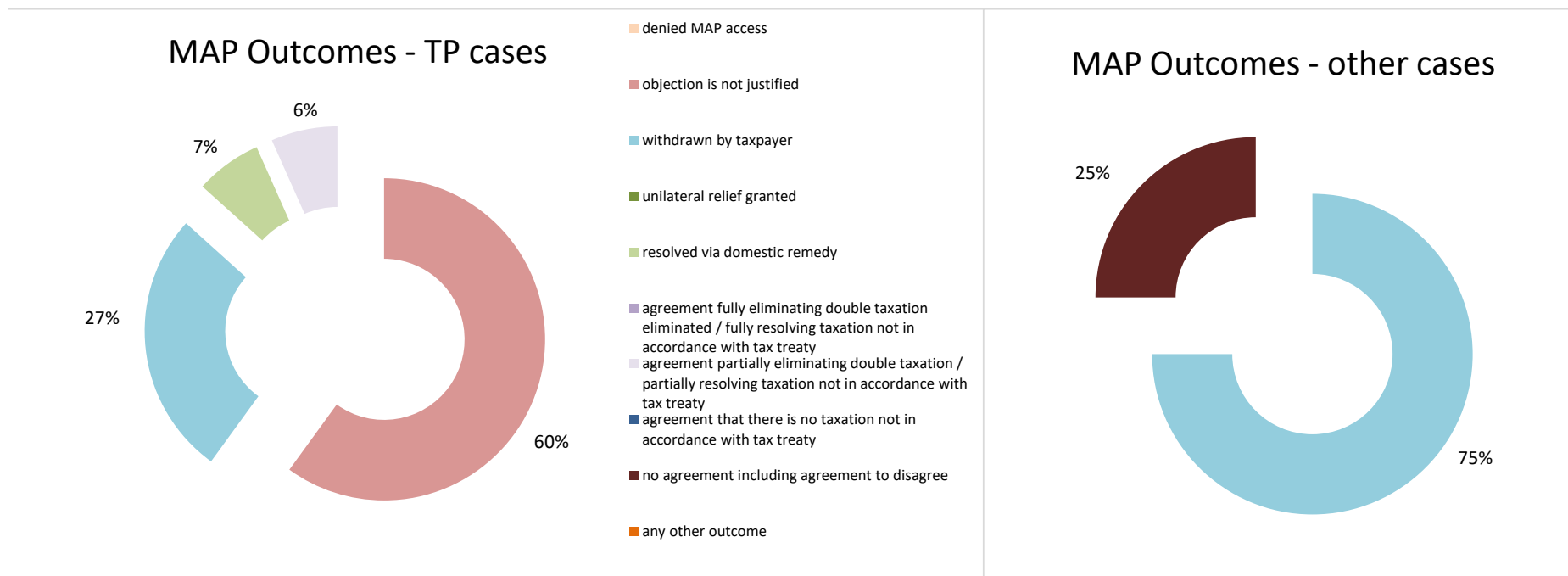
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	9	4	0	1	0	1	0	0	0	15
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	3	0	0	0	0	0	1	0	4
<b>All cases</b>	<b>0</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>19</b>



Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	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><b>Notes:</b></p> <p><b>Definition of a MAP case and counting of MAP cases</b></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><b>Category of cases</b></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><b>Notes on the computation of average time</b></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
<b>Notes:</b> 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
Canada	1.84	0.22	n.a.	n.a.
United States	16.56	0.91	n.a.	n.a.
Treaty Partners (de minimis rule applies)	13.88	0.48	5.70	18.59
Total	11.65	0.46	5.70	18.59
<u>Notes:</u>				

Annex B

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

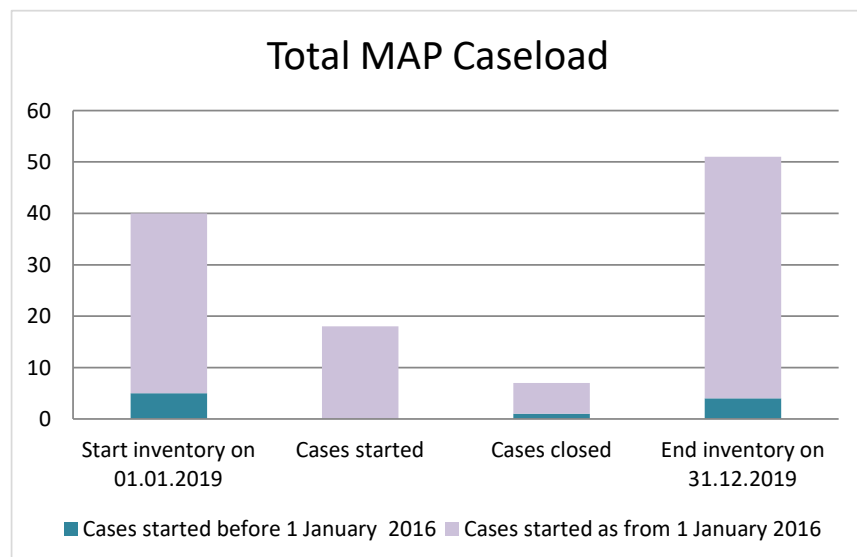
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
United States	26.48	1.15	n.a.	n.a.
Treaty Partners (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	
Row 1	<b>Total Average Time</b>	14.70	0.60	4.49	30.33
<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

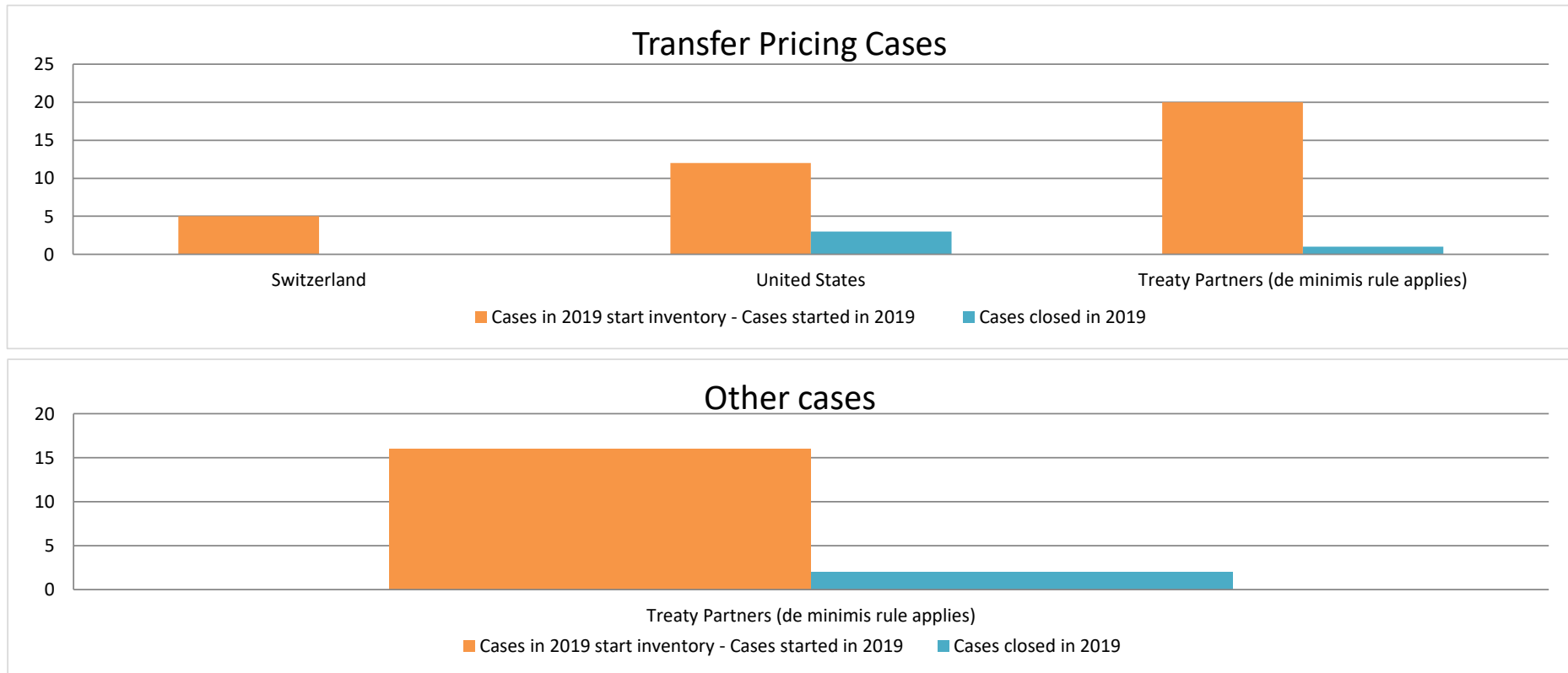
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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





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

**Notes:**

Category of cases (i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties.

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.

Notes on the computation of average time:

Annex B

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

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

Annex B

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

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

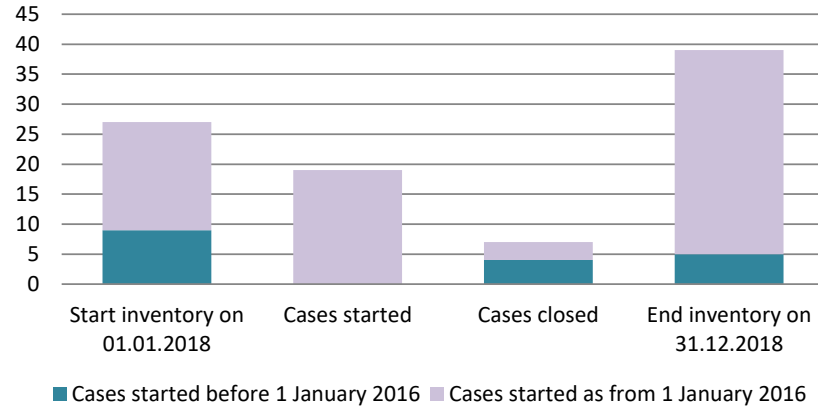
Annex B

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	<b>Total Average Time</b>	12.44	1.45	n.a.	n.a.
	<u>Notes:</u>				

## 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.

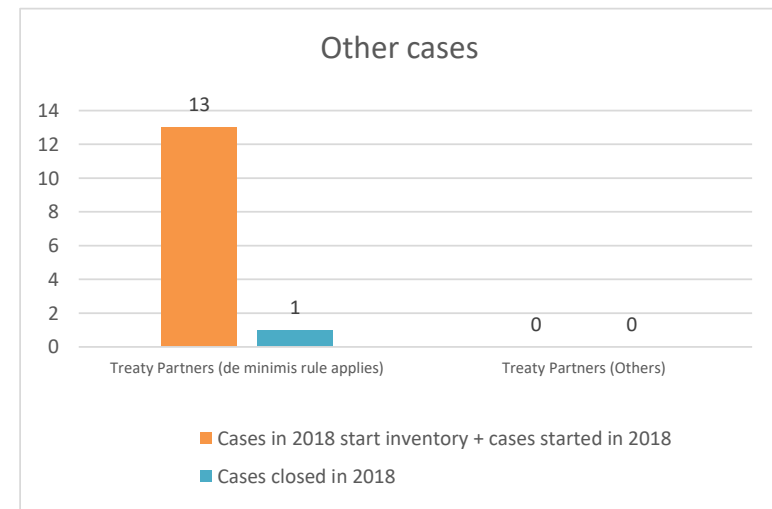
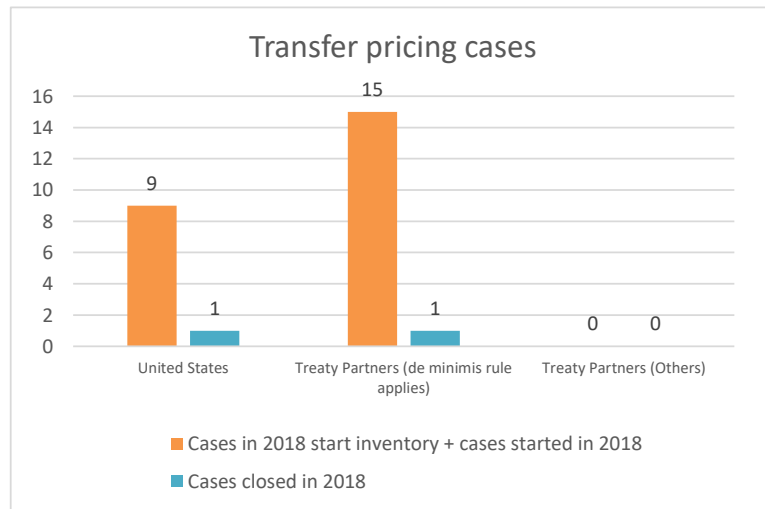
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.07	1.19	n.a.	n.a.
Other cases	11.44	1.15	n.a.	n.a.

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



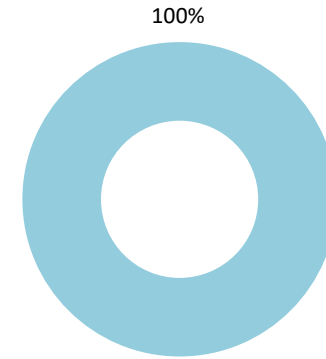
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



- 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

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

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	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
United States	6	3	0	0	0	0	0	1	0	0	0	0	8
Treaty Partners ( <i>de minimis</i> rule applies)	6	9	0	0	0	1	0	0	0	0	0	0	14
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>Notes</b>													
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
	<b>Total</b>	6	7	0	0	1	0	0	0	0	0	0	0	12
<p>Notes:</p> <p>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.</p>														

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.
<b>Total Average Time</b>	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.
<b>Total Average Time</b>	11.44	1.15	n.a.	n.a.
Notes:				

**Annex B**

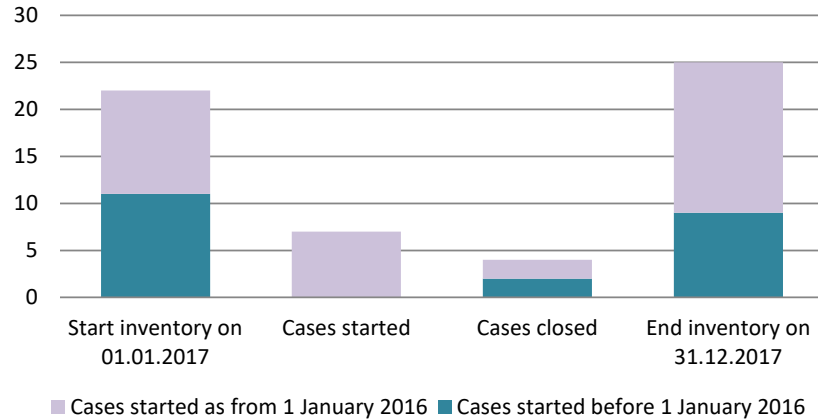
**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

<b>Table 3: All MAP Cases</b>					
<b>average time taken (in months) for post-2015 cases from:</b>					
	<b>"Start" to "End"</b>	<b>Receipt of taxpayer's MAP request to "Start"</b>	<b>"Start" to Milestone 1</b>	<b>Milestone 1 to "End"</b>	
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	
<b>Row 1</b>	<b>Total Average Time</b>	17.86	1.17	n.a.	n.a.
<u>Notes:</u>					



## 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

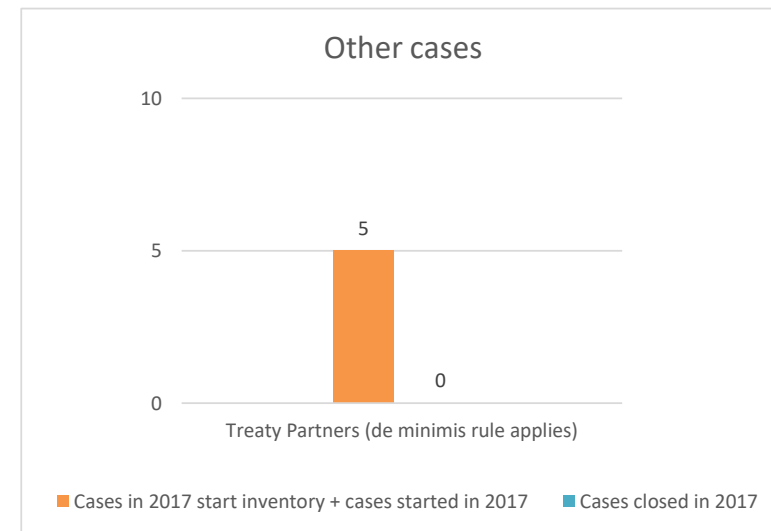
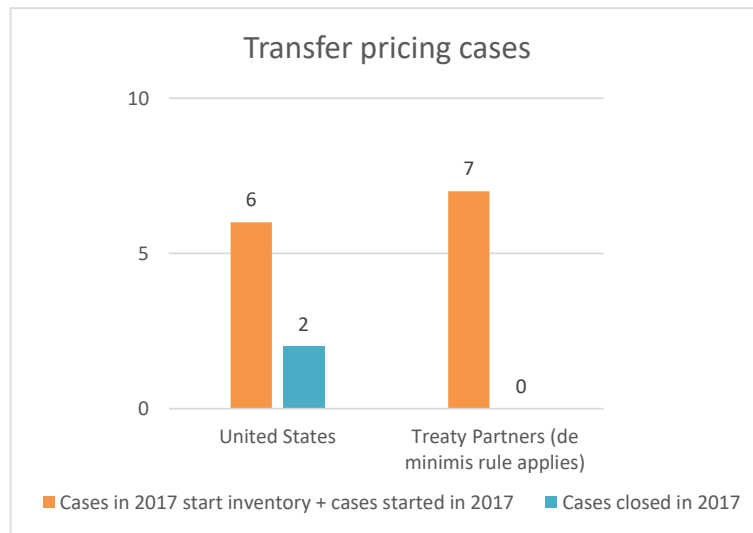
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (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>

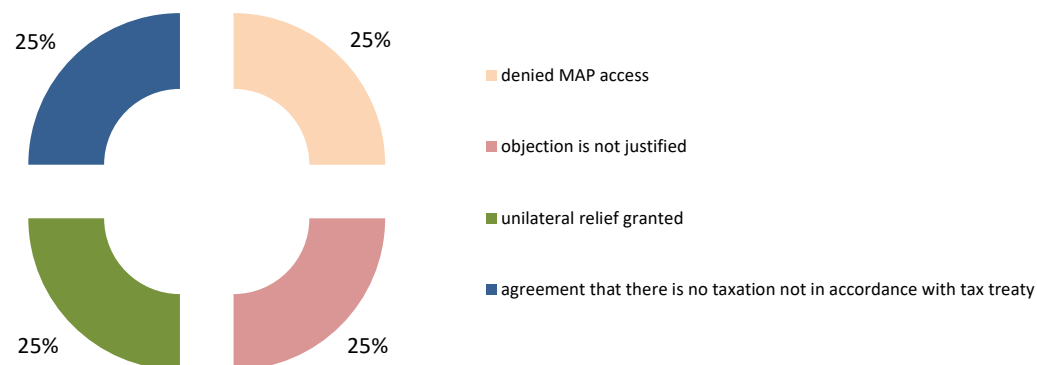
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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
<p><u>Notes:</u></p> <p>1) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties.</p> <p>2) 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); and</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>													

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
<b>Total</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b>Notes</b>													
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
<b>Total</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
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)				
<b>Total Average Time</b>	10.06	1.15	n.a.	n.a.
<u>Notes:</u>				

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)				
<b>Total Average Time</b>	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>				



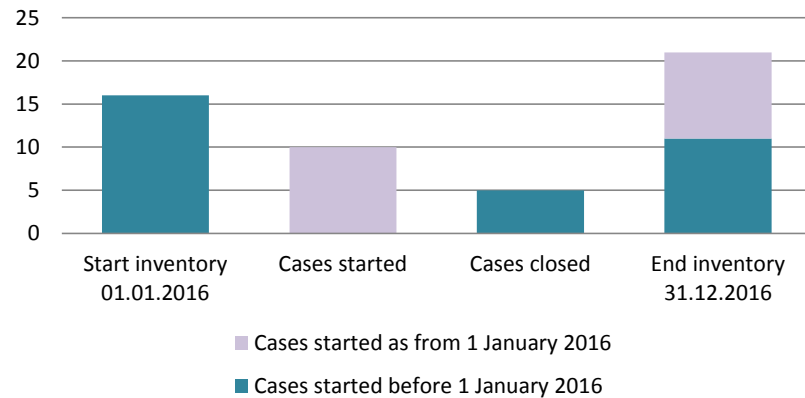
**Annex B**

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

<b>Table 3: All MAP Cases</b>					
average time taken (in months) for post-2015 cases from:					
	<b>"Start" to "End"</b>	<b>Receipt of taxpayer's MAP request to "Start"</b>	<b>"Start" to Milestone 1</b>	<b>Milestone 1 to "End"</b>	
	Column 1	Column 2	Column 3	Column 4	
<b>Row 1</b>	<b>Total Average Time</b>	10.06	1.15	n.a.	n.a.
<u>Notes:</u>					

## 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

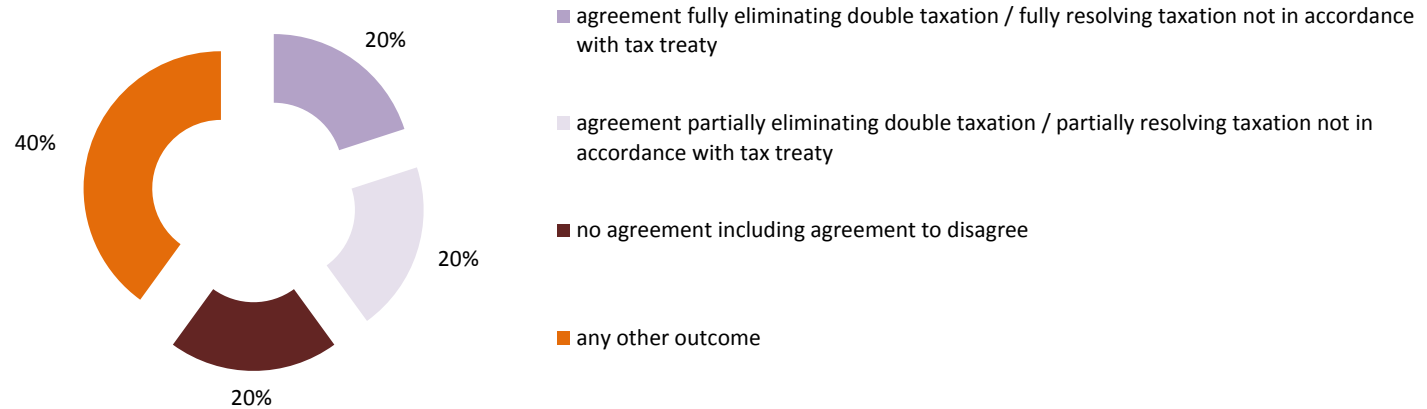
### Average time needed to close MAP cases

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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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*<sup>83</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>83</sup> <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
<b>2009 or prior</b>	2	0			0	0	1	0	1	0	77	0
<b>2010</b>	0	0			0	0	0	0	0	0	0	0
<b>2011</b>	1	0			0	0	1	0	0	0	0	0
<b>2012</b>	4	0			0	0	3	0	1	0	43	0
<b>2013</b>	5	0			0	0	5	0	0	0	0	0
<b>2014</b>	3	1			1	1	2	0	0	0	5	20
<b>2015</b>			3	0	0	0	3	0	0	0	0	0
<b>Total</b>	<b>15<sup>1</sup></b>	<b>1</b>	<b>3<sup>2</sup></b>	<b>0<sup>3</sup></b>	<b>1<sup>4</sup></b>	<b>1<sup>5</sup></b>	<b>15<sup>6</sup></b>	<b>0<sup>7</sup></b>	<b>2<sup>8</sup></b>	<b>0</b>	<b>42</b>	<b>20</b>

<sup>1</sup> 9 transfer pricing related; 6 treaty interpretation and related issues.

<sup>2</sup> 2 transfer pricing related; 1 treaty interpretation and related issues.

<sup>3</sup> 0 transfer pricing related; 0 treaty interpretation and related issues.

<sup>4</sup> 1 transfer pricing related; 0 treaty interpretation and related issues.

<sup>5</sup> 0 transfer pricing related; 1 treaty interpretation and related issues.

<sup>6</sup> 10 transfer pricing related; 5 treaty interpretation and related issues.

<sup>7</sup> 0 transfer pricing related; 0 treaty interpretation and related issues.

<sup>8</sup> 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
<b>2008 or prior</b>	1	0			0	0	1	0	0	0	0	0
<b>2009</b>	1	0			0	0	1	0	0	0	0	0
<b>2010</b>	0	0			0	0	0	0	0	0	0	0
<b>2011</b>	1	0			0	0	1	0	0	0	0	0
<b>2012</b>	4	0			0	0	4	0	0	0	0	0
<b>2013</b>	7	0			2	0	5	0	0	0	12	0
<b>2014</b>			3	1	0	0	3	1	0	0	0	0
<b>Total</b>	<b>14<sup>1</sup></b>	<b>0</b>	<b>3<sup>2</sup></b>	<b>1<sup>3</sup></b>	<b>2<sup>4</sup></b>	<b>0</b>	<b>15<sup>5</sup></b>	<b>1<sup>6</sup></b>	<b>0<sup>7</sup></b>	<b>0</b>	<b>12</b>	<b>0</b>

<sup>1</sup> 8 transfer pricing related; 6 treaty interpretation and related issues.

<sup>2</sup> 1 transfer pricing related; 2 treaty interpretation and related issues.

<sup>3</sup> 0 transfer pricing related; 1 treaty interpretation and related issues.

<sup>4</sup> 0 transfer pricing related; 2 treaty interpretation and related issues.

<sup>5</sup> 9 transfer pricing related; 6 treaty interpretation and related issues.

<sup>6</sup> 0 transfer pricing related; 1 treaty interpretation and related issues.

<sup>7</sup> 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	
<b>Total</b>	<b>19<sup>1</sup></b>	<b>0</b>	<b>12<sup>2</sup></b>	<b>0</b>	<b>12<sup>3</sup></b>	<b>0</b>	<b>14<sup>4</sup></b>	<b>0</b>	<b>5<sup>5</sup></b>	<b>0</b>	<b>16</b>	<b>--</b>

<sup>1</sup> 7 transfer pricing related; 12 treaty interpretation and related issues.

<sup>2</sup> 9 transfer pricing related; 3 treaty interpretation and related issues.

<sup>3</sup> 8 transfer pricing related; 4 treaty interpretation and related issues.

<sup>4</sup> 8 transfer pricing related; 6 treaty interpretation and related issues.

<sup>5</sup> 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
<b>Total</b>	<b>15<sup>1</sup></b>	<b>0</b>	<b>15<sup>2</sup></b>	<b>0</b>	<b>11<sup>3</sup></b>	<b>0</b>	<b>19<sup>4</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0</b>

<sup>1</sup> 8 transfer pricing related; 7 treaty interpretation and related issues.

<sup>2</sup> 4 transfer pricing related; 11 treaty interpretation and related issues.

<sup>3</sup> 5 transfer pricing related; 6 treaty interpretation and related issues.

<sup>4</sup> 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
<b>Total</b>	<b>16<sup>1</sup></b>	<b>0</b>	<b>5<sup>2</sup></b>	<b>0</b>	<b>5<sup>3</sup></b>	<b>0</b>	<b>15<sup>4</sup></b>	<b>0</b>	<b>1<sup>5</sup></b>	<b>0</b>	<b>20</b>	<b>0</b>

<sup>1</sup> 10 transfer pricing related; 6 treaty interpretation and related issues.

<sup>2</sup> 2 transfer pricing related; 3 treaty interpretation and related issues.

<sup>3</sup> 4 transfer pricing related; 1 treaty interpretation and related issues.

<sup>4</sup> 8 transfer pricing related; 7 treaty interpretation and related issues.

<sup>5</sup> 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
<b>Total</b>	<b>19<sup>1</sup></b>	<b>0</b>	<b>7<sup>2</sup></b>	<b>0</b>	<b>10<sup>3</sup></b>	<b>0</b>	<b>16<sup>4</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>0</b>

<sup>1</sup> 11 transfer pricing related; 8 treaty interpretation and related issues.

<sup>2</sup> 5 transfer pricing related; 2 treaty interpretation and related issues.

<sup>3</sup> 6 transfer pricing related; 4 treaty interpretation and related issues.

<sup>4</sup> 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	
<b>Total</b>	<b>12<sup>1</sup></b>		<b>13<sup>2</sup></b>		<b>6<sup>3</sup></b>		<b>19<sup>4</sup></b>		<b>0</b>		<b>24</b>	

<sup>1</sup> 11 transfer pricing related; 1 treaty interpretation and related issues.

<sup>2</sup> 5 transfer pricing related; 8 treaty interpretation and related issues.

<sup>3</sup> 5 transfer pricing related; 1 treaty interpretation and related issues.

<sup>4</sup> 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	
<b>Total</b>	<b>23<sup>1</sup></b>		<b>5<sup>2</sup></b>		<b>14<sup>3</sup></b>		<b>14<sup>4</sup></b>		<b>1<sup>5</sup></b>		<b>19.33<sup>6</sup></b>	

<sup>1</sup> 20 transfer pricing related; 3 treaty interpretation and related issues.

<sup>2</sup> 2 transfer pricing related; 3 treaty interpretation and related issues.

<sup>3</sup> 11 transfer pricing related; 3 treaty interpretation and related issues.

<sup>4</sup> 11 transfer pricing related; 3 treaty interpretation and related issues.

<sup>5</sup> 1 transfer pricing related.

<sup>6</sup> 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:

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2004 or prior	0	---	0	0	0	---
2005	9	---	6	3	0	21
2006	11	---	3	8	0	14
2007	---	9	0	9	0	---
<b>Total</b>	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:

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2004 or prior	6	---	6	0	0	46
2005	13	---	4	9	0	11
2006	--	13	2	11	0	7
<b>Total</b>	19	13	12	20	0	22