

Mutual Agreement Procedure Statistics per jurisdiction

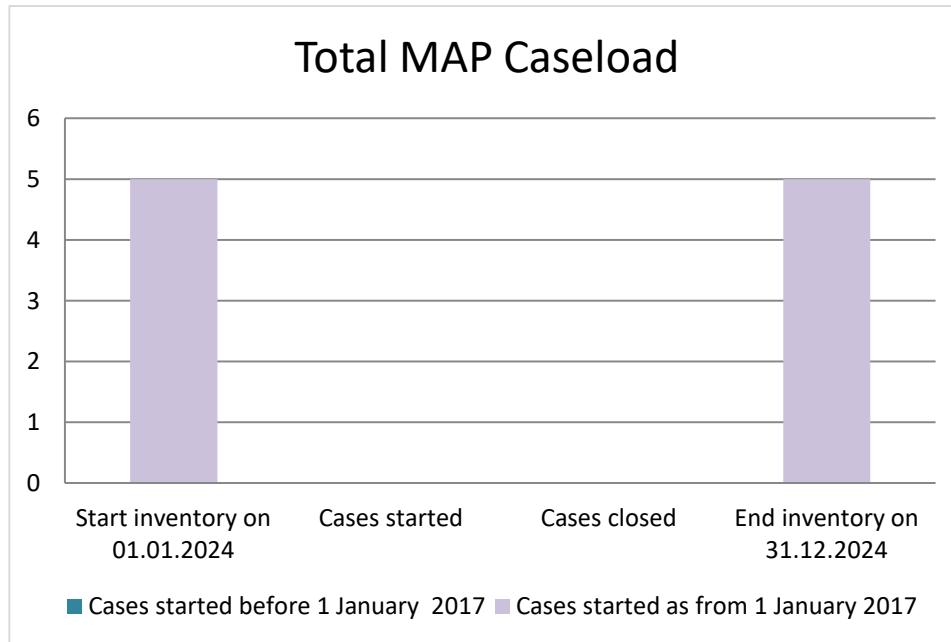
Oman

2017-2024 (post-MAP Statistics Reporting Framework)



Oman

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 2017	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 2017	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	3	0	0	3
Other cases	2	0	0	2

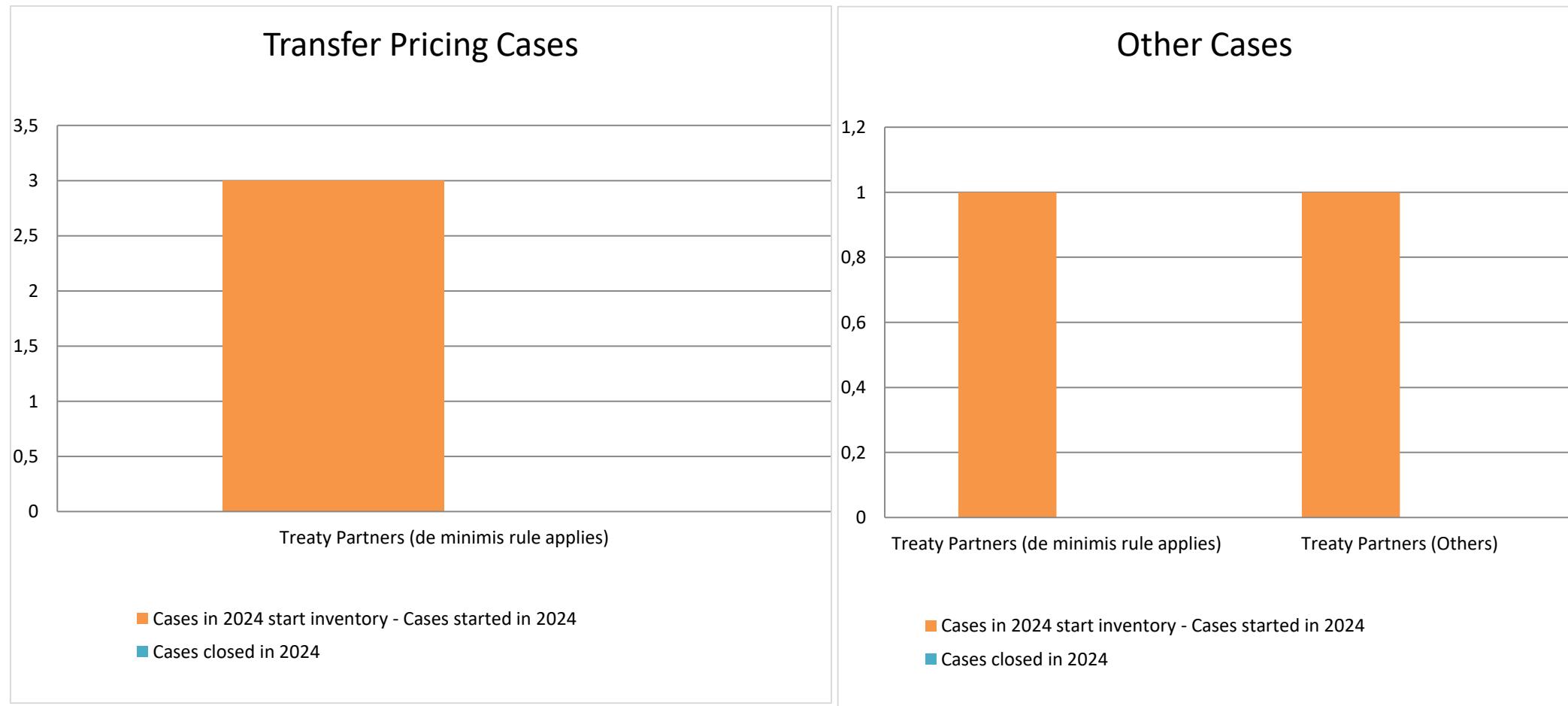
Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2024 are not shown in these graphs



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

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

Transfer Pricing Cases

n.a.

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation	agreement partially eliminating double taxation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	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2024	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2017 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	n.a.
Row 2	Others	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	n.a.
	<u>Notes:</u>												
	Definition of a MAP case and counting of MAP cases	MAP is defined as per the GUIDELINES ON THE MUTUAL AGREEMENT PROCEDURE ("MAP") ASSISTANCE IN OMAN published in Oman Tax Authority portal as a dispute resolution facility provided under the MAP article in the Avoidance of Double Taxation Agreements ("DTAs"). Once the MAP case is accepted, the number is taken.											
	Category of cases	Oman is following the OCED's definition of: 1- Attribution/Allocation as any case related to Permanent Establishment, Transfer Pricing and Profit. 2 - Other case as any case other than the ones mentioned above.											
	Notes on the computation of average time	1 - Start date is defined once the MAP case is accepted and an official acceptance notification is sent to other competent authority. 2 - End date is the date once the MAP case has reached to a resolution or/and an agreement that no agreement can be made on it. 3 - average time taken for closing the pre - 2017 case is not applicable for OMAN.											
	Other Notes on Annex A	Oman has closed the first MAP case in 2023. OCED training workshop has been provided to MAP employee in order to equip him/her with solid knowledge.											

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2024	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:											no. of post-2016 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	Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	3	0	0	0	0	0	0	0	0	0	0	0	3
	Notes:													

Table 2: Other MAP Cases

Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2024	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome										no. of post-2016 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	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	2	0	0	0	0	0	0	0	0	0	0	2
Notes:													

Annex B

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

Table 3: All post-2016 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		1
≥2 and <4 years old		0
≥4 and <6 years old		0
≥6 years old		3

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2016 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	Total	n.a.	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>						

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2016 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
<u>Notes:</u>		

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

Annex B

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

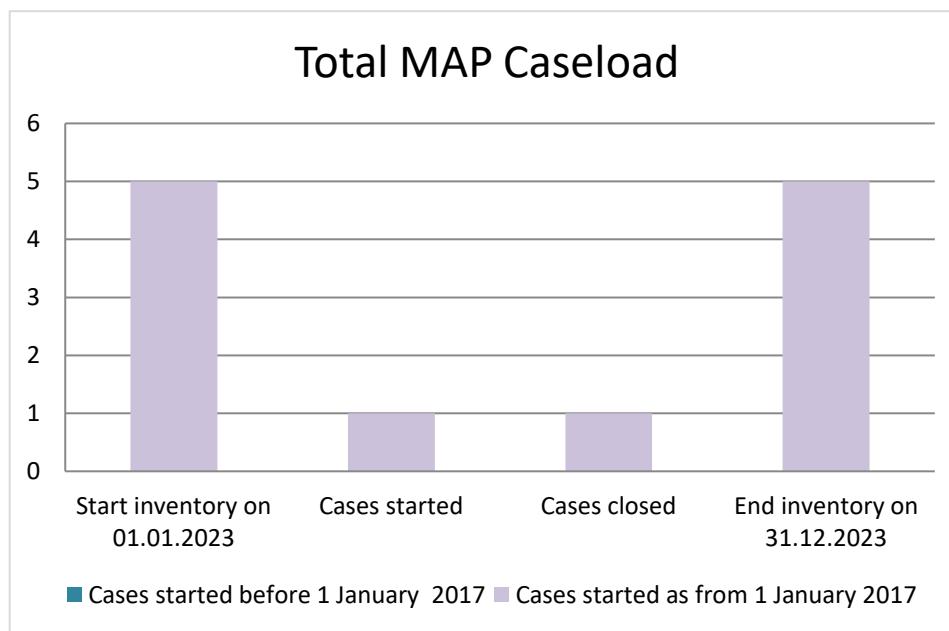
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2016 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	n.a.
	<u>Notes:</u>	

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

Table 3: All MAP Cases					
Row 1	Total Average Time	average time taken (in months) for post-2016 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	n.a.	n.a.	n.a.	n.a.
	Notes:				

Oman

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 2017	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	3	1	1	3
Other cases	2	0	0	2

Average time needed to close MAP cases

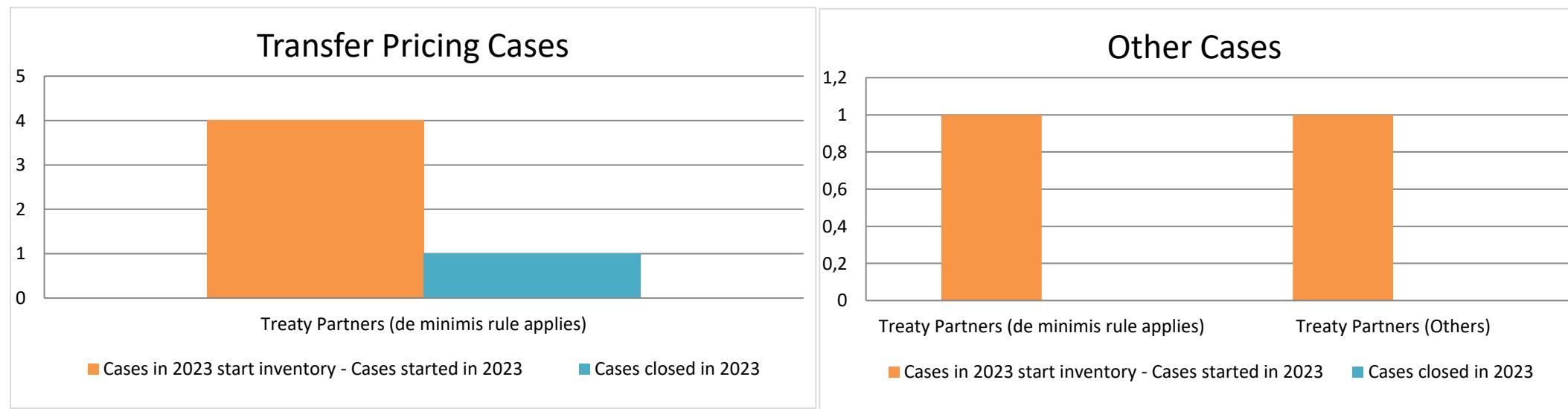
Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	47,74	1,12	1,48	46,26
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

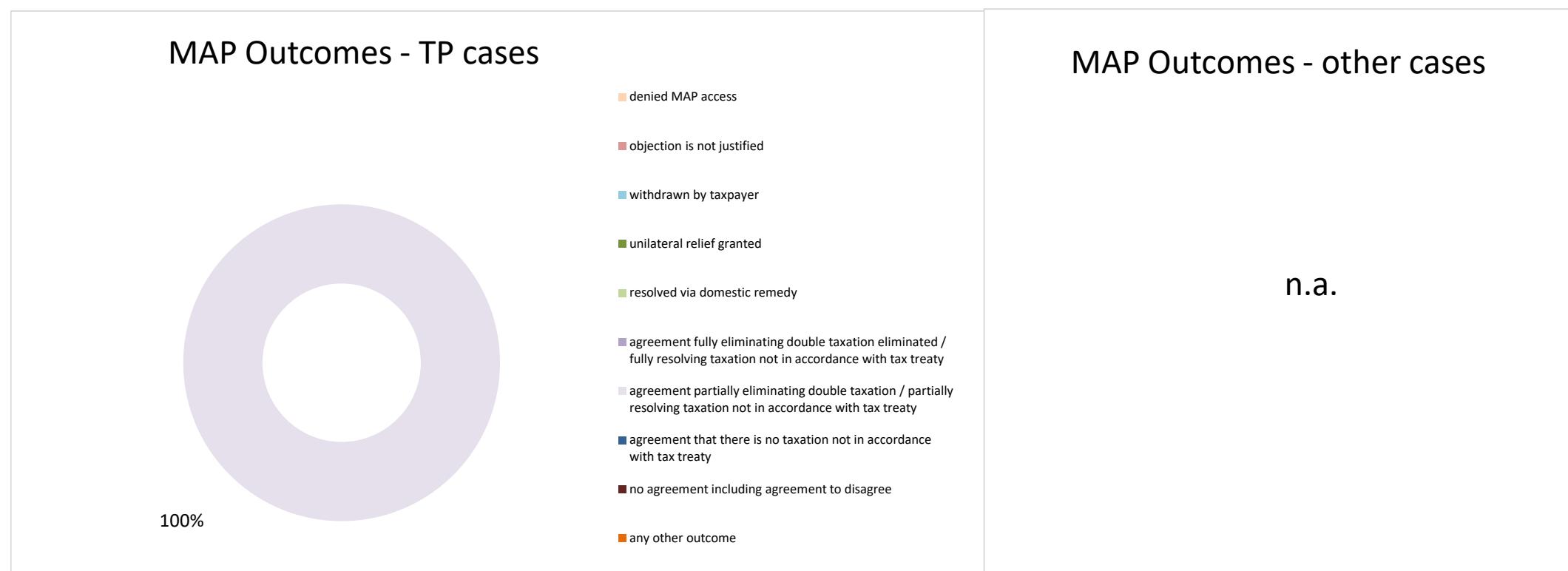
Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 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.

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	1	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	1	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	1	0	0	0	1

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2023	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2017 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	n.a.
Row 2	Others	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	n.a.
<u>Notes:</u>													
MAP is defined as per the GUIDELINES ON THE MUTUAL AGREEMENT PROCEDURE ("MAP") ASSISTANCE IN OMAN published in Oman Tax Authority portal as a dispute resolution facility provided under the MAP article in the Avoidance of Double Taxation Agreements ("DTAs").													
Definition of a MAP case and counting of MAP cases Once the MAP case is accepted, the number is taken.													
Category of cases Oman is following the OCED's definition of: 1- Attribution/Allocation as any case related to Permanent Establishment, Transfer Pricing and Profit. 2 - Other case as any case other than the ones mentioned above.													
Notes on the computation of average time 1 - Start date is defined once the MAP case is accepted and an official acceptance notification is sent to other competent authority. 2 - End date is the date once the MAP case has reached to a resolution or/and an agreement that no agreement can be made on it. 3 - average time taken for closing the pre - 2017 case is not applicable for OMAN.													
Other Notes on Annex A Oman has closed the first MAP case in 2023.													

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-2016 cases in MAP inventory on 1 January 2023	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:											no. of post-2016 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	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	1	0	0	0	3	
	Total	3	1	0	0	0	0	0	1	0	0	0	3	
	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-2016 cases in MAP inventory on 1 January 2023	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome											no. of post-2016 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	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	2	0	0	0	0	0	0	0	0	0	0	0	2
	Notes:													

Annex B

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

Table 3: All post-2016 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		1
≥2 and <4 years old		0
≥4 and <6 years old		0
≥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					
Row 1	Treaty Partner	average time taken (in months) for post-2016 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)	47,74	1,12	1,48	46,26
Total		47,74	1,12	1,48	46,26
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2016 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	n.a.
	<u>Notes:</u>	

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Total	n.a.	n.a.	n.a.	n.a.
Notes:					

Annex B

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

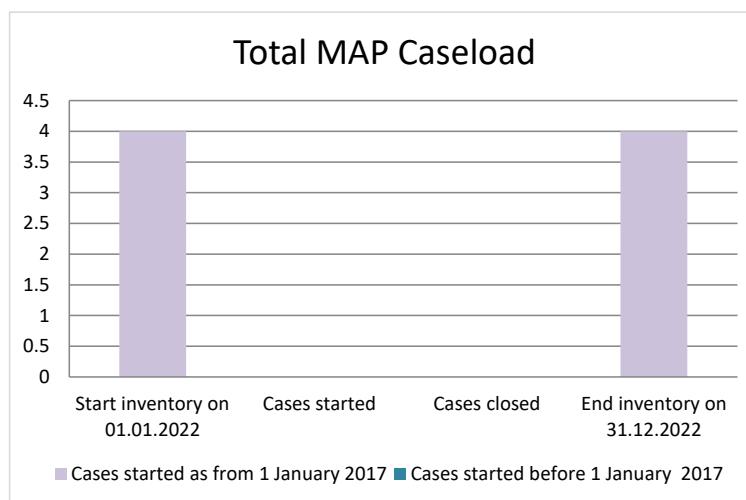
Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2016 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	n.a.
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.
	Notes:				

Oman



Cases started before 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	0	4
Other cases	0	0	0	0

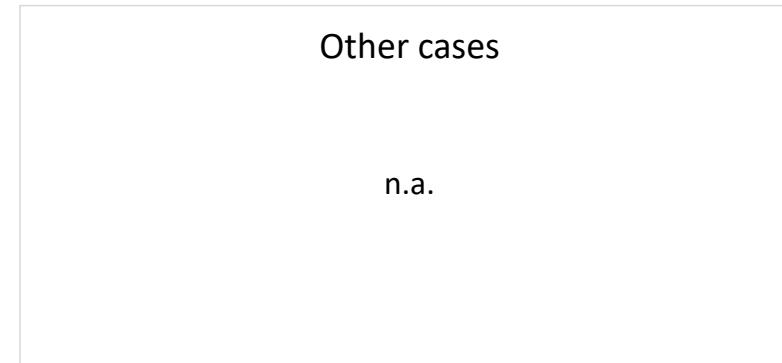
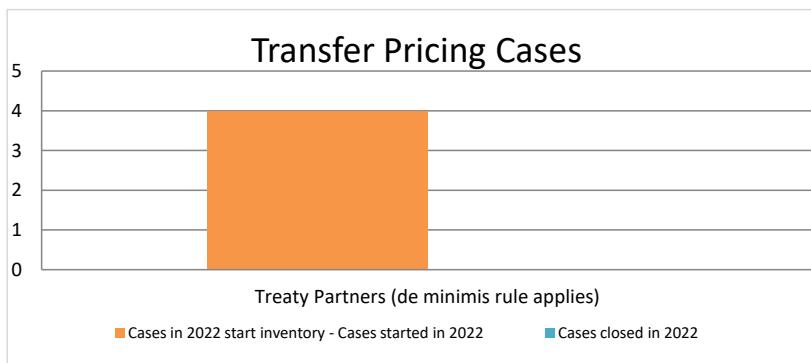
Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 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

n.a.

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2022	number of pre-2017 cases closed during the reporting period by outcome:										no. of pre-2017 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2017 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-2016 cases in MAP inventory on 1 January 2022	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:										no. of post-2016 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Treaty Partners (de minimis rule applies)	4	0	0	0	0	0	0	0	0	0	0	0	4
	Total	4	0	0	0	0	0	0	0	0	0	0	0	4
<p>Notes: Oman is committed to resolve any MAP case with the set timeframe, however, due to insufficient supporting documents from taxpayer, delay from tax department of respective MAP case in responding, it exceeds the time frame may occur.</p>														

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2022	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome											no. of post-2016 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Row 1	Treaty Partner	average time taken (in months) for post-2016 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
	Total	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					

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-2016 cases from:					
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"		
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5		
	Total	n.a.	n.a.	n.a.	n.a.		
Notes:							

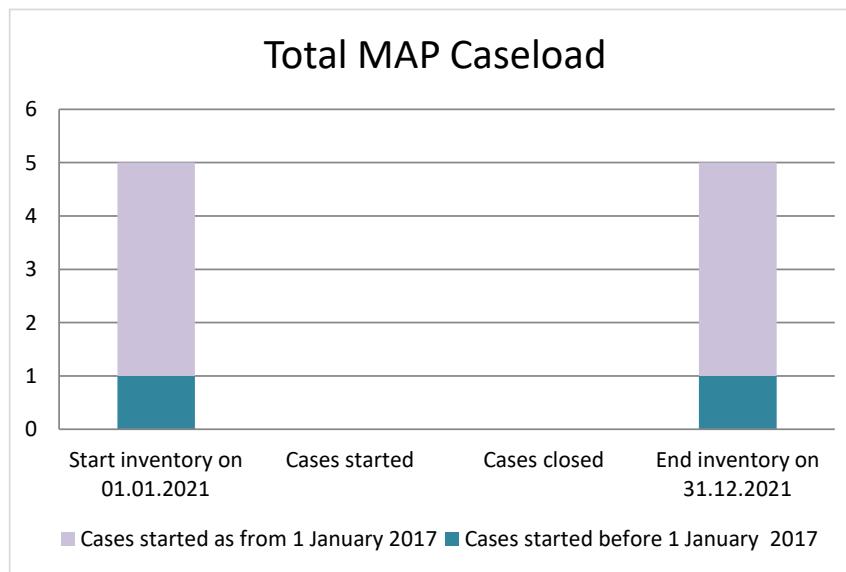
Annex B

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

Table 3: All MAP Cases

		average time taken (in months) for post-2016 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Total Average Time	Column 1	Column 2	Column 3	Column 4
	Notes:	n.a.	n.a.	n.a.	n.a.

Oman



	Cases started before 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	0	1
Other cases	0	0	0	0	0

	Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	3	0	0	0	3
Other cases	1	0	0	0	1

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

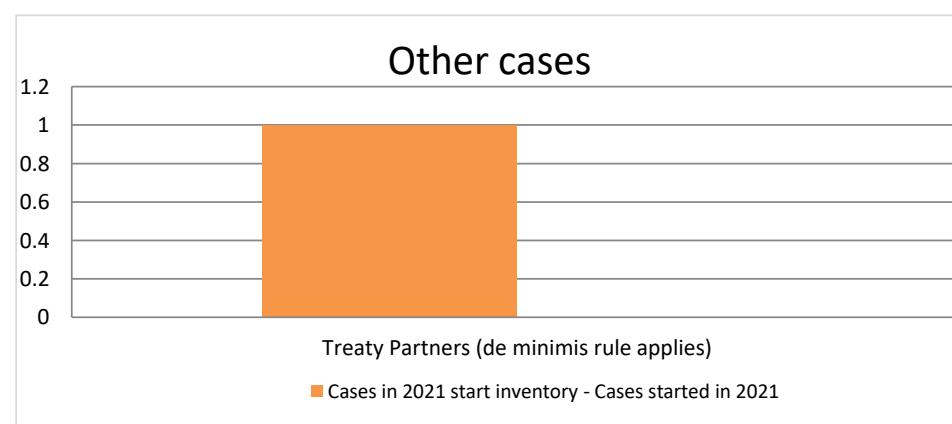
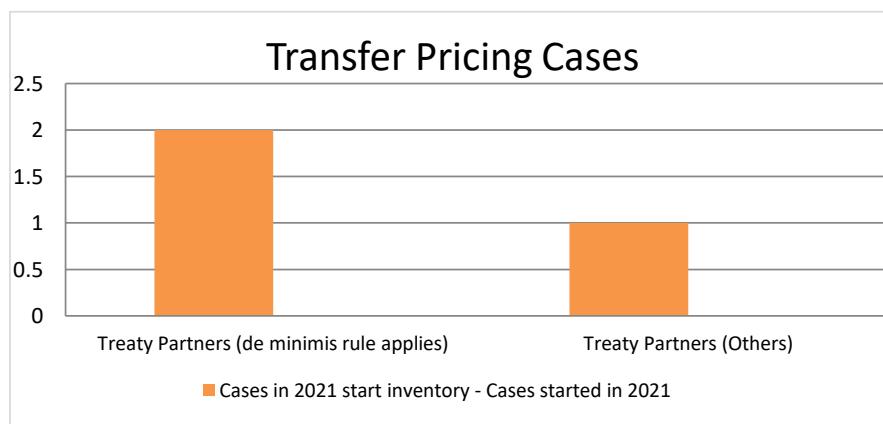
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (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 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 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.

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

n.a.

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2021	number of pre-2017 cases closed during the reporting period by outcome:											no. of pre-2017 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2017 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	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Notes:														
*MAP case: is a dispute resolution facility provided under the MAP article in the Avoidance of Double Taxation Agreements ("DTAs"). The Tax Authority and the relevant foreign competent authority ("CA") resolve disputes regarding double taxation issues through this procedure. Usually, a MAP is entered into between two CAs, but it is also possible for Tax Authority to enter into a multilateral MAP involving three or more CAs.														
Definition of a MAP case and counting of MAP cases														
*how the counting of MAP cases is made for this Annex A? 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; and (iii) the MAP request is submitted to the competent authorities under both a tax treaty and the EU Arbitration Convention.														
attribution/allocation cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.														
Category of cases														
other cases: Any MAP case that is not an attribution / allocation MAP case shall be reported as "Others".														
Potential mismatches between 2021 start inventory and 2020 end inventory														
Oman missed to add one MAP case. The MAP request Oman received from a treaty partner was in 2015 for two companies, they have been counted as one MAP case. An email was sent to the treaty partner's Tax Administration to check if there is another MAP case .														
Start date: the competent authority that receives the MAP request from the taxpayer should notify the other competent authority of the request within a target time frame of 4 weeks from the receipt of the taxpayer's MAP request. The taxpayer's MAP submission might not include all the information and documentation required for the competent authority to examine the MAP request, and that the notification including the confirmation of receipt of the notification (where applicable) could be made before the competent authority receives all such information, the "start" date shall be: (i) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date ¹⁰ ; except (ii) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (i) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.														
End date of a MAP case: (i) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (ii) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request. The competent authority that receives the MAP request from the taxpayer should also duly inform the other competent authority of its notification to the taxpayer on the outcome of the MAP case or in case of a withdrawal of the MAP request by the taxpayer, of the date of such withdrawal. For (i), the outcome of a MAP request could be one of the following:														
<ul style="list-style-type: none"> • access to MAP is denied (i.e. not an admissible request or denied for any other reasons); • objection is not justified objection; • objection is resolved via domestic remedy; • unilateral relief will be granted; • competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) fully eliminate double taxation or fully resolve taxation not in accordance with the tax treaty; • competent authority agreement that will (or would, if accepted by taxpayer, regardless of whether the taxpayer accepts that outcome) partially eliminate double taxation or partially resolve taxation not in accordance with the tax treaty; • competent authority agreement that there is no taxation not in accordance with the tax treaty; • no competent authority agreement is reached including agreement to disagree; • any other outcome. 														
average time taken for closing pre-2017 cases used for this Annex A: average time taken (in months) from the start to the close of pre-2017 cases for such cases closed during the reporting period, reporting separately for "Attribution / Allocation", "Others" and "Total".														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2021	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome:											no. of post-2016 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	2	0	0	0	0	0	0	0	0	0	0	0	2
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	3	0	0	0	0	0	0	0	0	0	0	0	3
Notes:														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2021	no. of post-2016 cases started during the reporting period	number of post-2016 cases closed during the reporting period by outcome											no. of post-2016 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
	Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Row 1	Treaty Partner	average time taken (in months) for post-2016 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
	Total	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases

Treaty Partner	average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
Notes:					

Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2016 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>					

Oman

Cases started before 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

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

Oman

Cases started before 1 January 2017	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2019 start inventory	Cases started	Cases closed	2019 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Oman

Cases started before 1 January 2016	2018 start inventory	Cases started	Cases closed	2018 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2018 start inventory	Cases started	Cases closed	2018 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Oman

Cases started before 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0