

Mutual Agreement Procedure Statistics per jurisdiction

Viet Nam

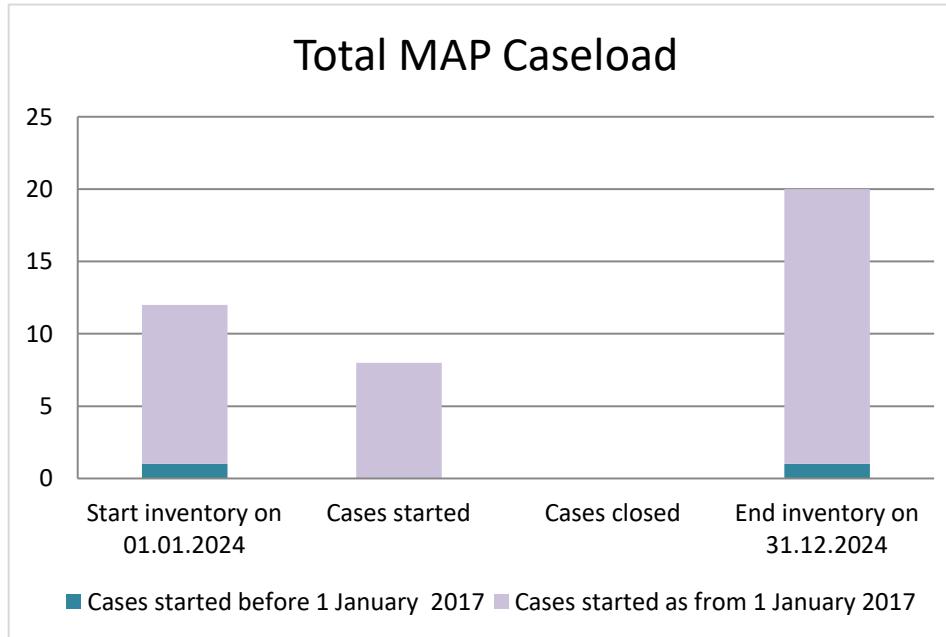
2017, 2019-2024 (post-MAP Statistics Reporting
Framework)

2024 APA Statistics



Viet Nam

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	1	0	0	1
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	4	3	0	7
Other cases	7	5	0	12

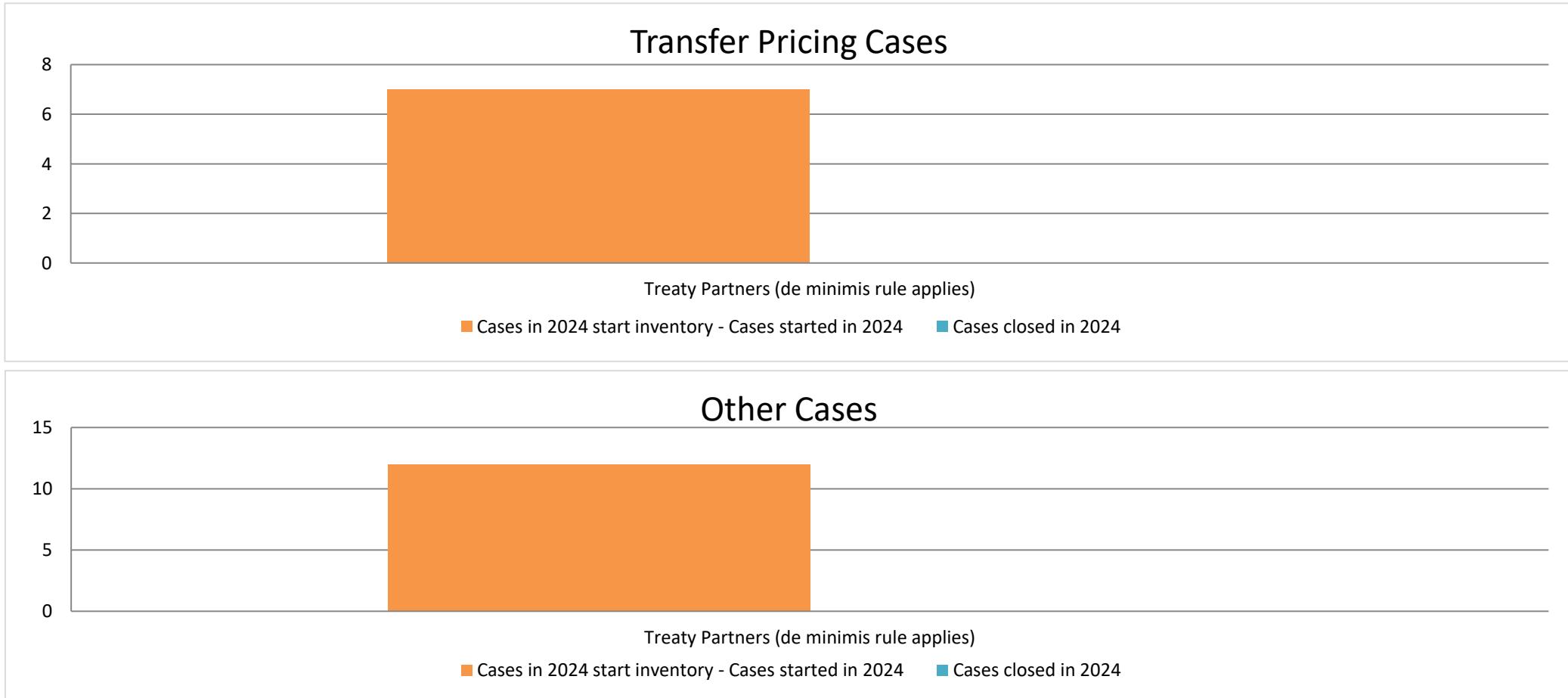
Average time needed to close MAP cases

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.

MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation	agreement partially eliminating double taxation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	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.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Viet Nam relies on the provisions of the signed tax treaties and relies on OECD guidelines to define a MAP case and count the number of MAP cases.</p> <p>Category of cases Viet Nam relies on OECD guidelines to categorise its MAP cases.</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory N/A</p> <p>Notes on the computation of average time Viet Nam relies on OECD guidelines to compute average time.</p> <p>Other Notes on Annex A N/A</p>													

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)	4	3	0	0	0	0	0	0	0	0	0	0	7
	Total	4	3	0	0	0	0	0	0	0	0	0	0	7
	Notes:	N/A												

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)	7	5	0	0	0	0	0	0	0	0	0	0	12
	Total	7	5	0	0	0	0	0	0	0	0	0	0	12
	Notes:	N/A												

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	11
≥2 and <4 years old	2
≥4 and <6 years old	4
≥6 years old	2

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 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 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 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

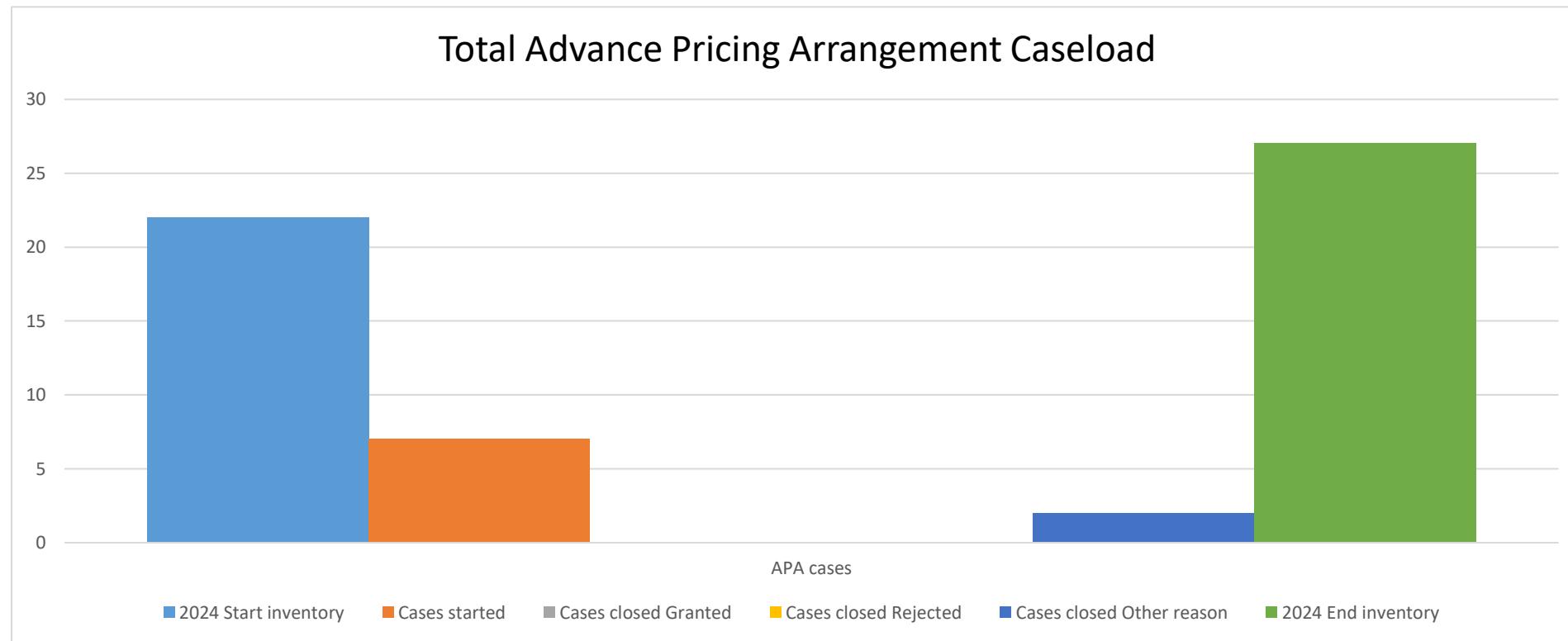
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
	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 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
Notes:					

Viet Nam

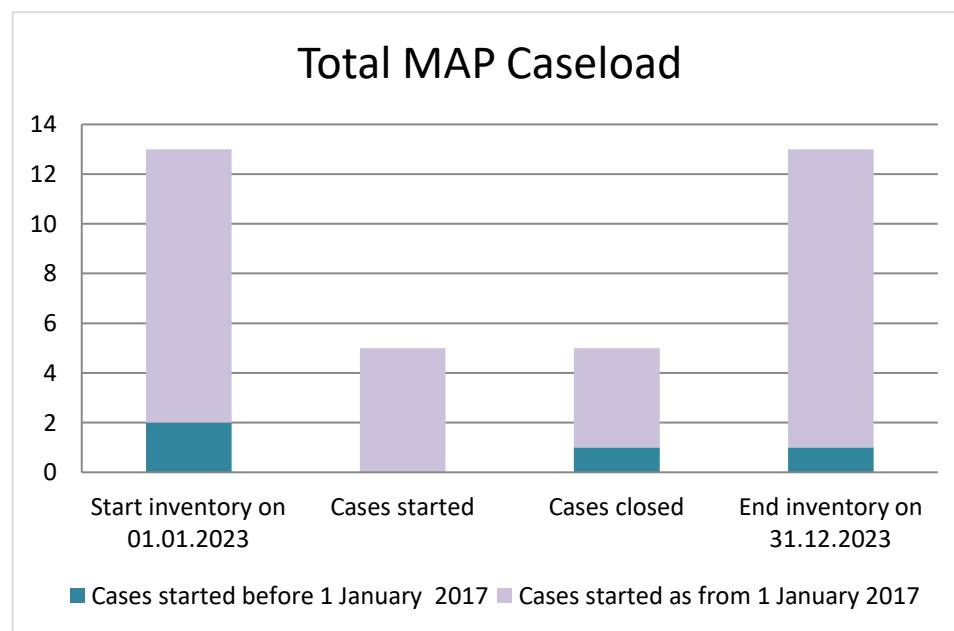


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	22	7	0	0	2	27	0.00

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1		22	7	0	0	2	27
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application containing all information required. End date: The date when the competent authorities enter into a mutual agreement with respect to the APA case.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.						
Further information							

Viet Nam

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	2	0	1	1
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	6	2	3	5
Other cases	5	3	1	7

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	78.83
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:

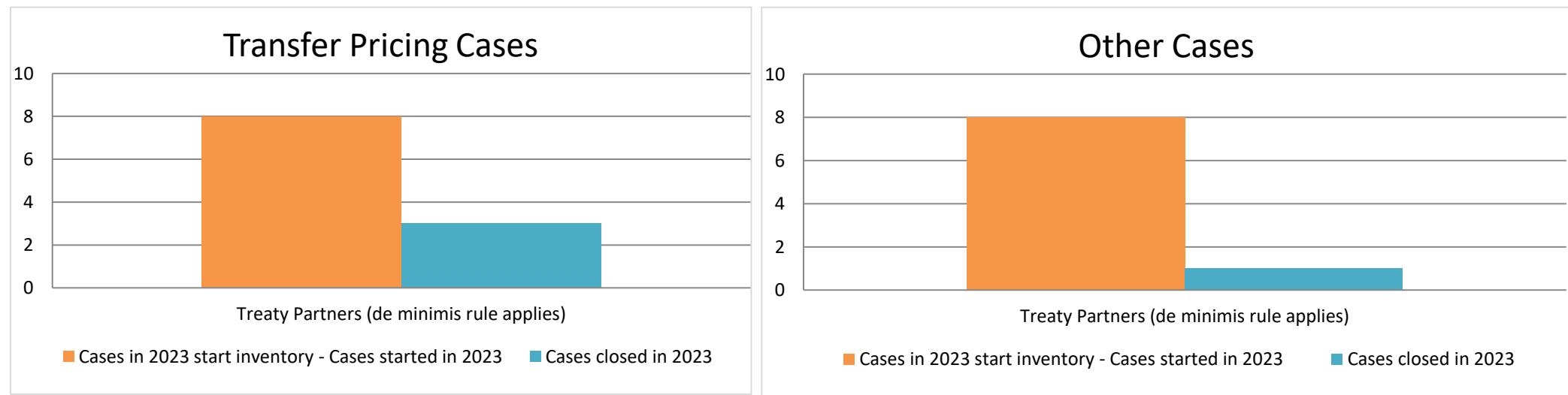
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2017	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	29.11	0.81	n.a.	n.a.
Other cases	n.a.	0.92	n.a.	n.a.

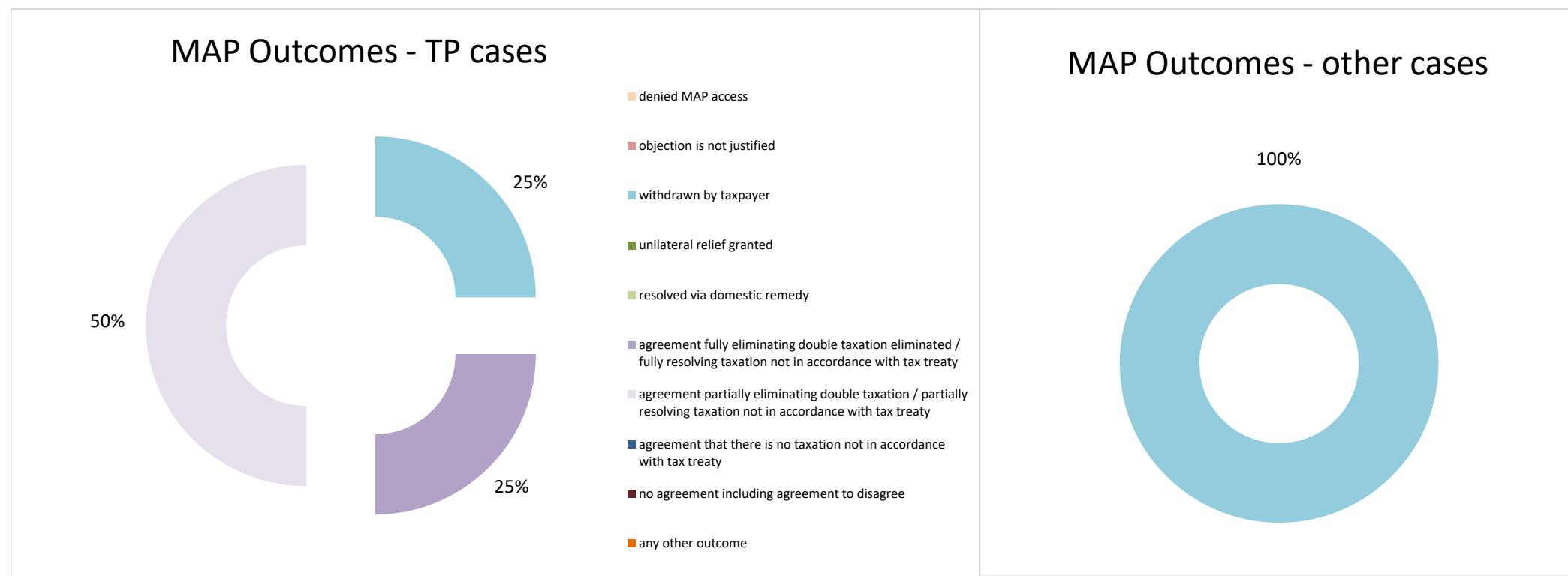
Note: the average times to close MAP cases that started as from 1 January 2017 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	1	2	0	0	0	4
Cases started before 1 January 2017	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2017	0	0	1	0	0	0	2	0	0	0	3
Other cases (all)	0	0	1	0	0	0	0	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	1	0	0	0	0	0	0	0	1
All cases	0	0	2	0	0	1	2	0	0	0	5

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	2	0	0	0	0	1	0	0	0	0	1	78.83
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	2	0	0	0	0	1	0	0	0	0	1	78.83
<u>Notes:</u> Definition of a MAP case and counting of MAP cases Viet Nam relies on the provisions of the signed tax treaties and relies on OECD guidelines to define a MAP case and count the number of MAP cases. Category of cases Viet Nam relies on OECD guidelines to categorise its MAP cases. Notes on the computation of average time Viet Nam relies on OECD guidelines to compute average time. Other Notes on Annex A 1 MAP cases in MAP inventory on 31 December 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															
			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
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2023	no. of post-2016 cases started 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 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)	6	2	0	0	1	0	0	0	2	0	0	0	5	
	Total	6	2	0	0	1	0	0	0	2	0	0	0	5	
	<u>Notes:</u> N/A														

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)	5	3	0	0	1	0	0	0	0	0	0	7	
	Total	5	3	0	0	1	0	0	0	0	0	0	7	
	Notes:	N/A												

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		6
≥2 and <4 years old		6
≥4 and <6 years old		2
≥6 years old		0

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)	29.11	0.81	n.a.	n.a.
Total		29.11	0.81	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 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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Treaty Partners (de minimis rule applies)	0.00	0.92	n.a.	n.a.
	Total	0.00	0.92	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

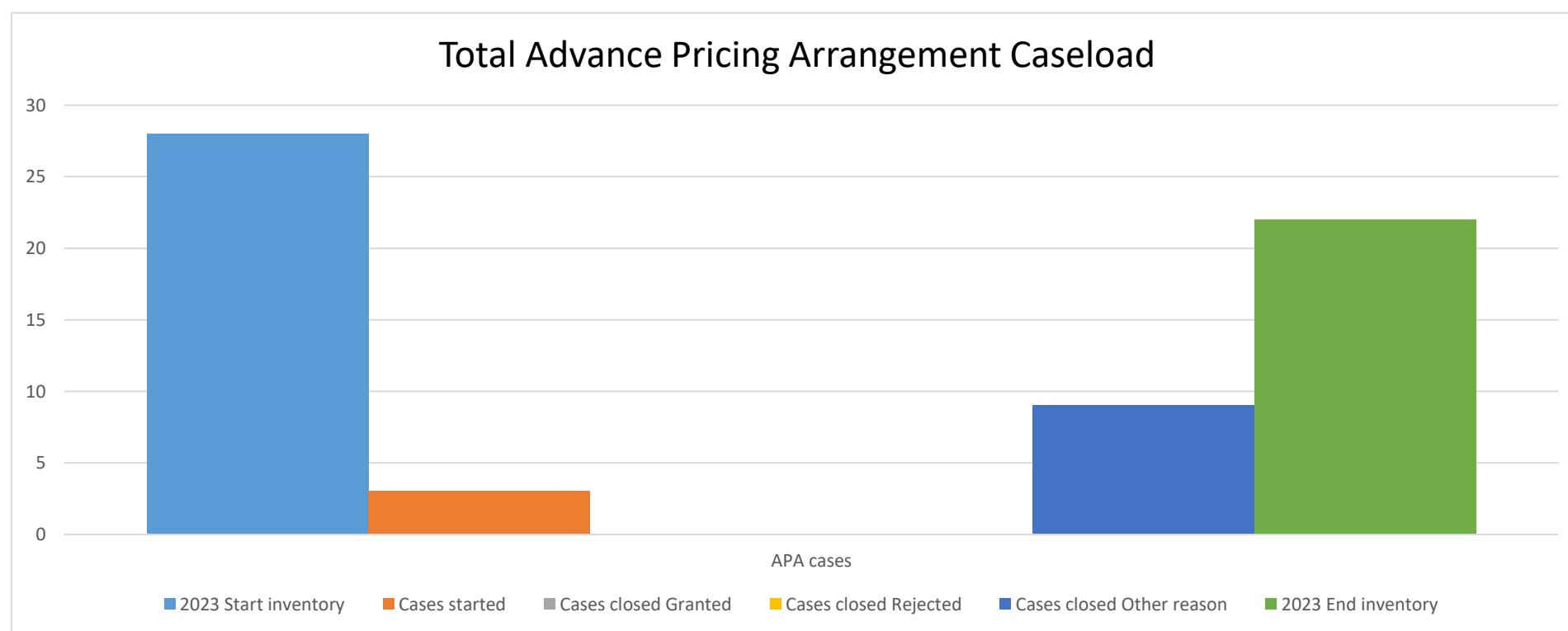
Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2016 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	0
	Cases closed in the Bilateral stage	0
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
Row 1	average time taken (in months) for post-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 Average Time	21.83	0.84	n.a.	n.a.	
Notes:					

Viet Nam



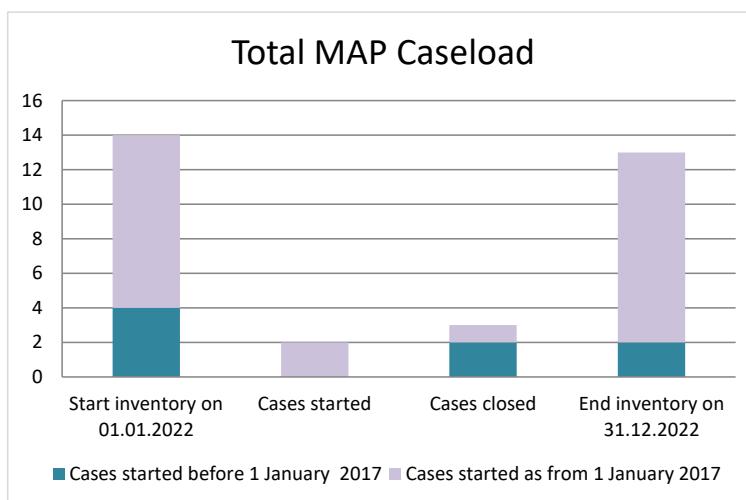
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	28	3	0	0	9	22	0

Annex C

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

Table 1: APA Statistics							
Row 1	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Notes:	28	3	0	0	9	22	
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application containing all information required End date: The date when the competent authorities enter into a mutual agreement with respect to the APA case						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period						
Further information	In Viet Nam, for APA cases has already expired the requested taxable years, so under Law on Tax Administration No. 38, Decree No. 126/2020/ND-CP and Circular No. 45/2021/TT-BTC, the GDT will stop processing these cases. So these APA cases will be closed for other reasons						

Viet Nam



Cases started before 1 January 2017	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	2	2
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	6	1	1	6
Other cases	4	1	0	5

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	73.58
Other cases	n.a.

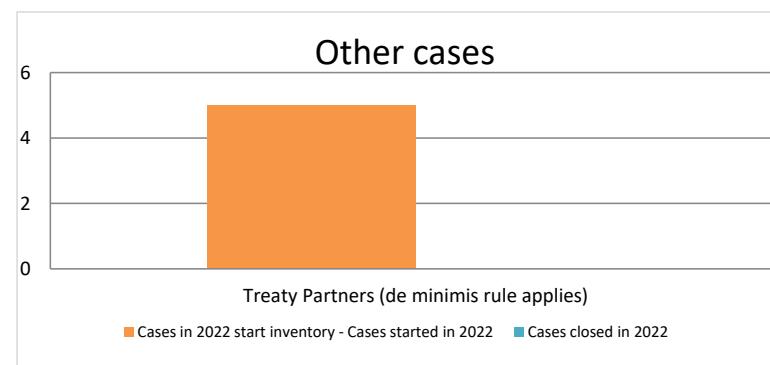
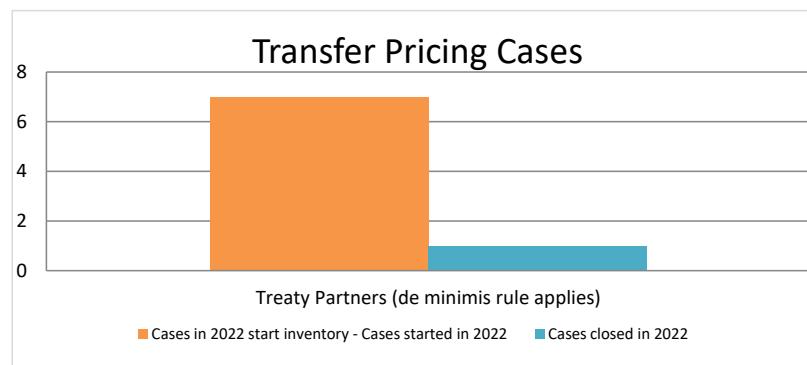
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	28.54	0.92	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 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 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



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

MAP Outcomes - other cases

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	1	0	0	0	0	0	2	0	3
Cases started before 1 January 2017	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2017	0	0	1	0	0	0	0	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	1	0	0	0	0	0	2	0	3

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	4	0	0	0	0	0	0	0	2	0	2	73.58
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	4	0	0	0	0	0	0	0	2	0	2	73.58
Notes:													
Definition of a MAP case and counting of MAP cases		Viet Nam relies on the provisions of the signed tax treaties and relies on OECD guidelines to define a MAP case and count the number of MAP cases.											
Category of cases		Viet Nam relies on OECD guidelines to categorise its MAP cases.											
Notes on the computation of average time		Viet Nam relies on OECD guidelines to compute average time.											
Other Notes on Annex A		4 pre-2017 attribution/allocation MAP cases in MAP inventory on 1 January 2022 due to the time of joining IF of Viet Nam (June 2017) is different from the partner(s).											

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)	6	1	0	0	1	0	0	0	0	0	0	0	6	
	Total	6	1	0	0	1	0	0	0	0	0	0	0	6	
	Notes:	N/A													

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 (de minimis rule applies)	4	1	0	0	0	0	0	0	0	0	0	0	5	
	Total	4	1	0	0	0	0	0	0	0	0	0	0	5	
	Notes:														
	N/A														

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)	28.54	0.92	n.a.	n.a.
	Total	28.54	0.92	n.a.	n.a.

Notes:

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:					

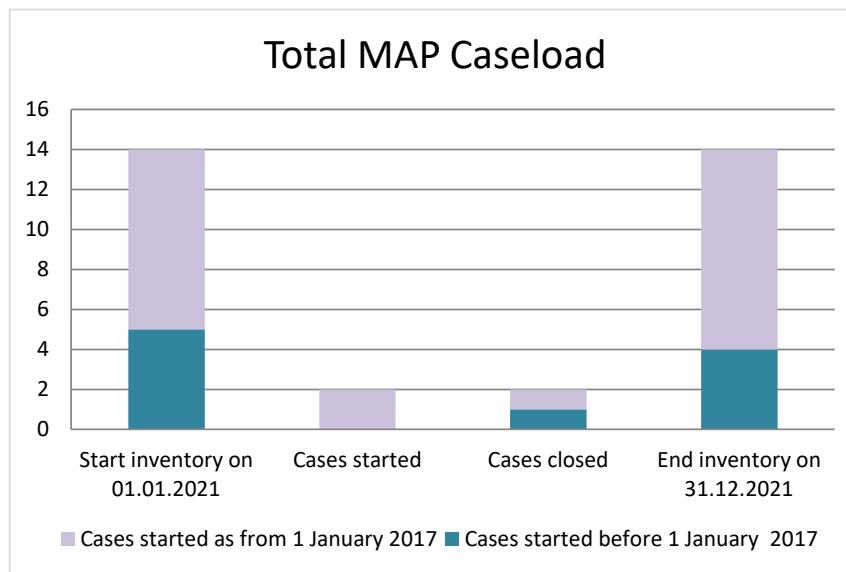
Annex B

MAP Statistics Reporting for the 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
	28.54		0.92	n.a.	n.a.
<u>Notes:</u>					

2021 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	5	0	1	4
Other cases	0	0	0	0

Cases started as from 1 January 2017	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	0	6
Other cases	3	2	1	4

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	72.85
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:

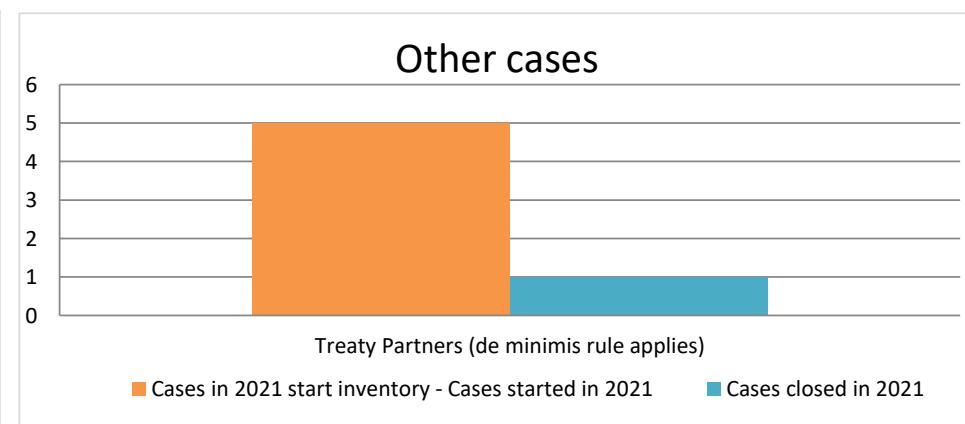
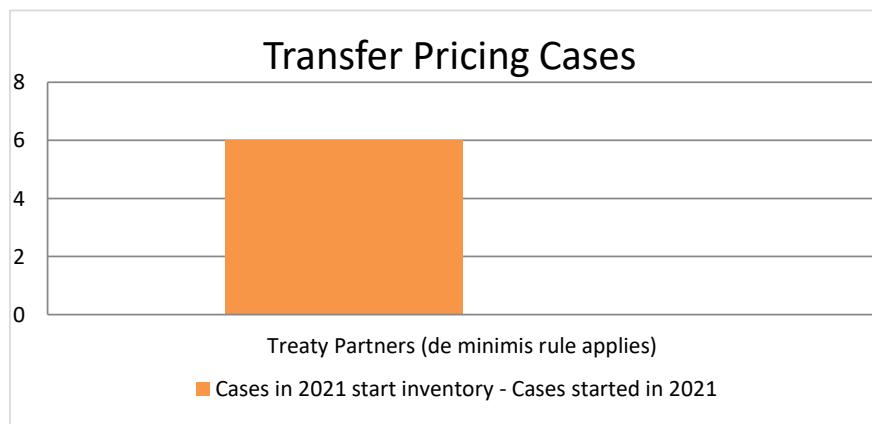
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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	3.62	0.43	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 2021 are not shown in these graphs



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	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	1	0	0	0	0	0	0	0	1
All cases	0	0	1	0	1	0	0	0	0	0	2

Annex A

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

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	5	0	0	0	1	0	0	0	0	0	4	72.85
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	5	0	0	0	0	1	0	0	0	0	4	72.85
<p><u>Notes:</u></p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory During the review of 2021 MAP statistics, Viet Nam received an email from its partner that there was one MAP case on "Attribute/Allocation" between the two countries that was "closed" on August 6. 2021 with outcome as "resolved via domestic remedy".</p> <p>Definition of a MAP case and counting of MAP cases The definitions used are the same as the definitions set out under the MAP Statistics Reporting Framework.</p> <p>Category of cases The definitions used are the same as the definitions set out under the MAP Statistics Reporting Framework.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process. (ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" to MAP case.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases															
	Treaty Partner	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)	6	0	0	0	0	0	0	0	0	0	0	0	6	
	Total	6	0	0	0	0	0	0	0	0	0	0	0	6	
	Notes:														

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	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)		3	2	0	0	1	0	0	0	0	0	0	0	4	
	Total		3	2	0	0	1	0	0	0	0	0	0	0	4	
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	Treaty Partners (de minimis rule applies)	3.62	0.43	n.a.	n.a.	
	Total	3.62	0.43	n.a.	n.a.	
Notes:						

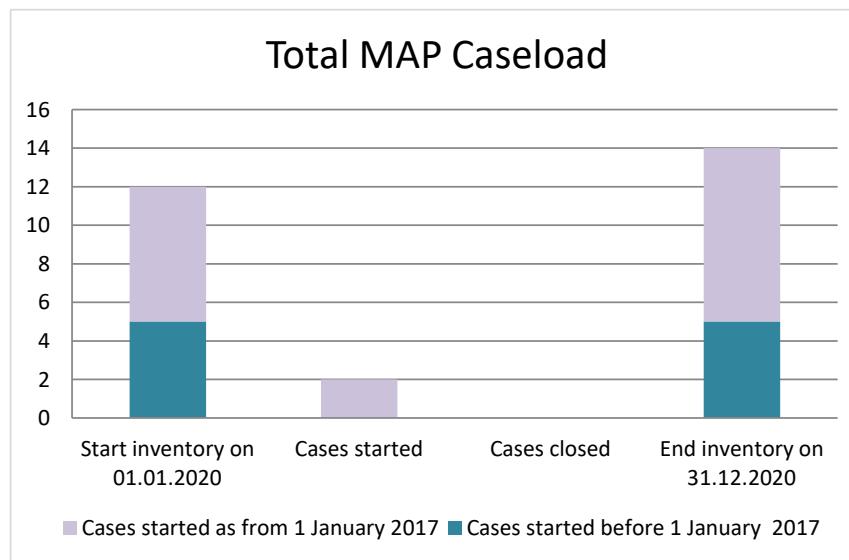
Annex B

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	3.62	0.43	n.a.	n.a.
<u>Notes:</u>					

2020 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	5	0	0	5
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	6	0	0	6
Other cases	1	2	0	3

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.

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 2017)

Note: the MAP cases started before 1 January 2017 and closed in 2020 are not shown in these graphs



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

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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	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 2020 Reporting Period (1 January 2020 to 31 December 2020)

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2020	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 2020	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	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	5	0	0	0	0	0	0	0	0	0	5	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	5	0	0	0	0	0	0	0	0	0	5	n.a.
Notes:		The definitions used are the same as the definitions set out under the MAP Statistics Reporting Framework.											
Definition of a MAP case and counting of MAP cases		The definitions used are the same as the definitions set out under the MAP Statistics Reporting Framework.											
Category of cases		The average time taken to close pre-2016 cases was computed by applying the following rules:											
Notes on the computation of average time		(i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process. (ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" to MAP case.											
Other Notes on Annex A		5 pre-2017 attribution/allocation MAP cases: China (1), Korea (3), and Japan (1) due to the time of joining IF of Viet Nam (June 2017) is different from the partner(s).											

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-2016 cases in MAP inventory on 1 January 2020	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 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	Treaty Partners (de minimis rule applies)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Total	6	0	0	0	0	0	0	0	0	0	0	0	6
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-2016 cases in MAP inventory on 1 January 2020	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 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	1	2	0	0	0	0	0	0	0	0	0	0	3
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
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 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases

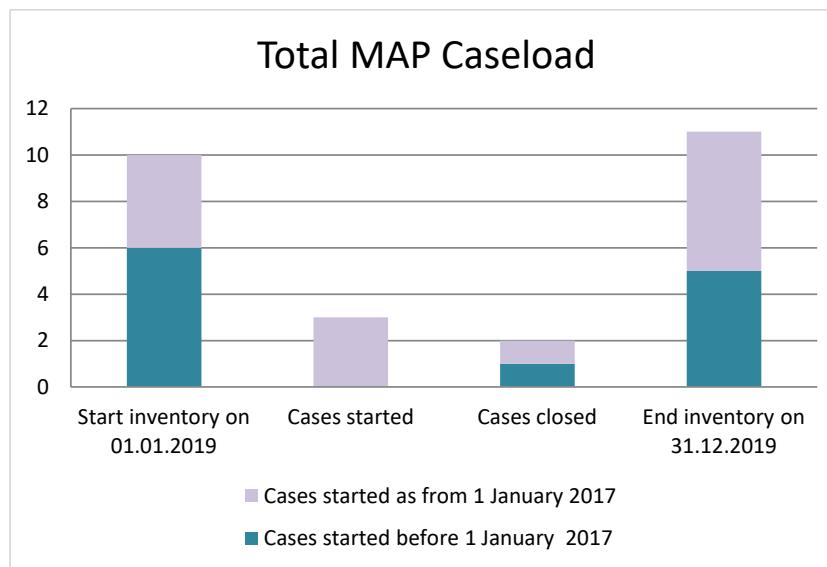
Treaty Partner	average time taken (in months) for post-2016 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 5
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
Notes:					

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-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>				

2019 MAP Statistics - Viet Nam



Cases started before 1 January 2017	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	6	0	1	5
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	3	3	0	6
Other cases	1	0	1	0

Average time needed to close MAP cases

Cases started before 1 January 2017	Average time
Transfer pricing cases	23.15
Other cases	n.a.

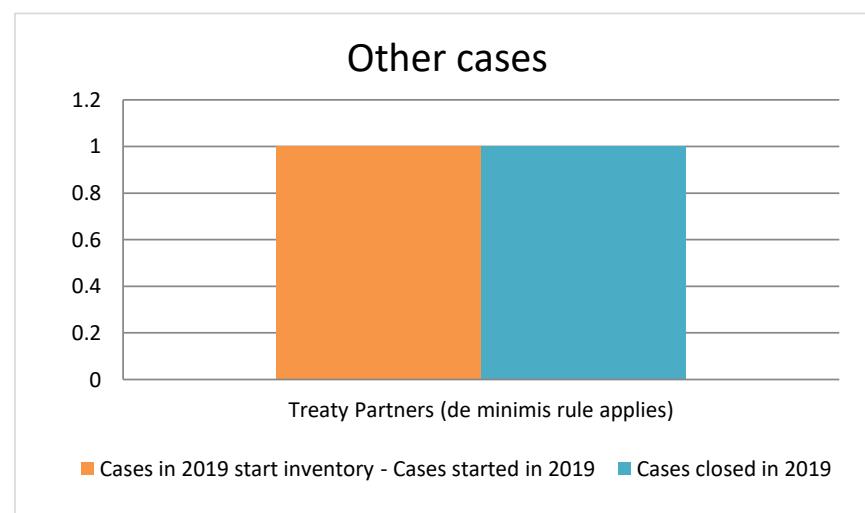
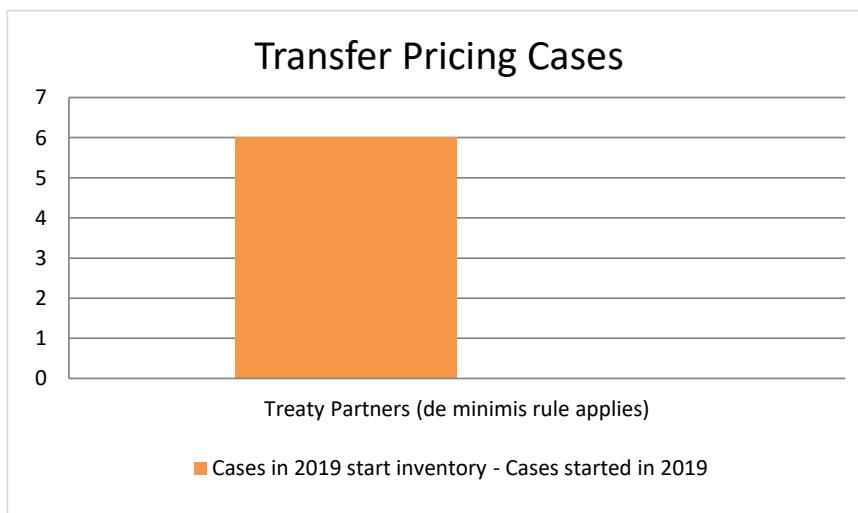
Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules:
(i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process.
(ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the competent authorities).

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	23.15	0.23	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>

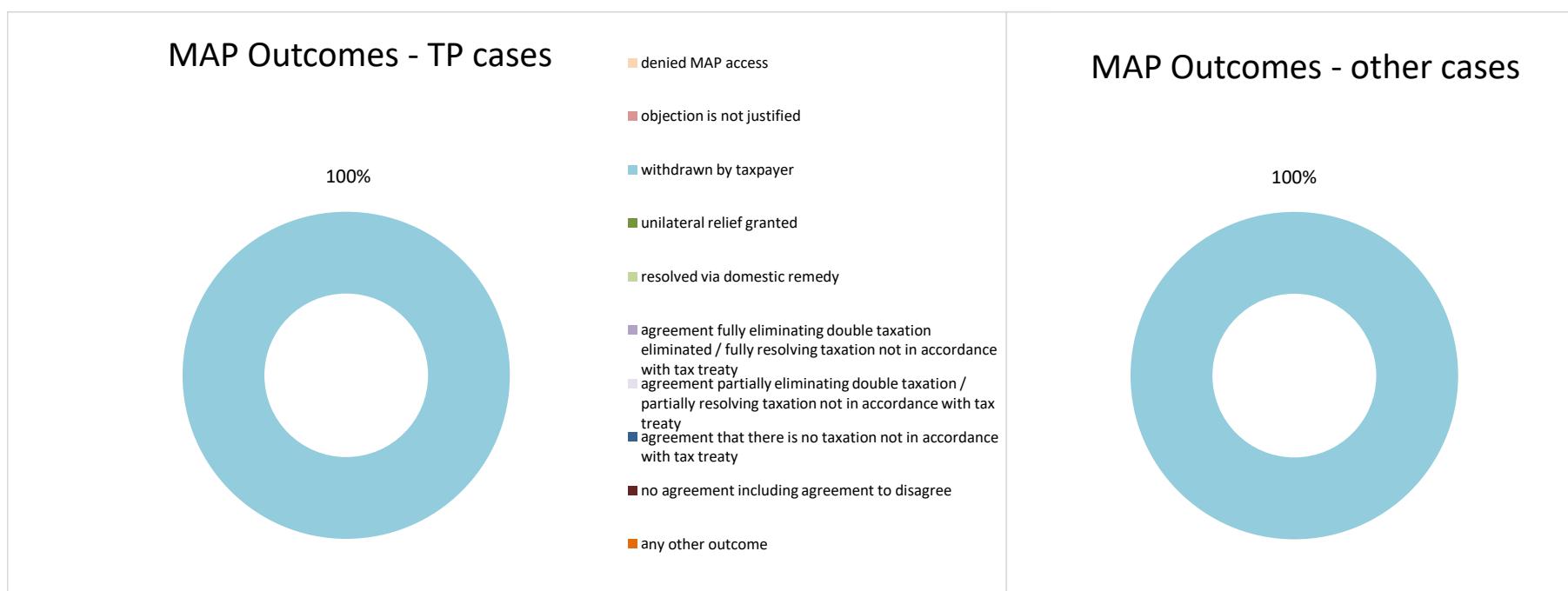
Overview of MAP partners (only for cases started as from 1 January 2017)

Note: the MAP cases started before 1 January 2017 and closed in 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.

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	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2017	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2017	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	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	1	0	0	0	0	0	0	0	1
All cases	0	0	2	0	0	0	0	0	0	0	2

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2019	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 2019	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	6	0	0	1	0	0	0	0	0	0	5	23.15
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	6	0	0	1	0	0	0	0	0	0	5	23.15
	Notes:	The average time taken to close pre-2017 cases was computed by applying the following rules: (i) start date: the date two competent authorities have received sufficient relevant information and documentation, and agreed to start the bilateral MAP process. (ii) end date: the date two competent authorities agreed to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the competent authorities).											

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2019	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 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	Treaty Partners (de minimis rule applies)	3	3	0	0	0	0	0	0	0	0	0	0	6
	Total	3	3	0	0	0	0	0	0	0	0	0	0	6
	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-2016 cases in MAP inventory on 1 January 2019	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 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)	1	0	0	0	1	0	0	0	0	0	0	0	
	Total	1	0	0	0	1	0	0	0	0	0	0	0	
Notes: N/A														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Row 1	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 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-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	Treaty Partners (de minimis rule applies)	23.15	0.23	n.a.	n.a.	
	Total	23.15	0.23	n.a.	n.a.	
Notes:						

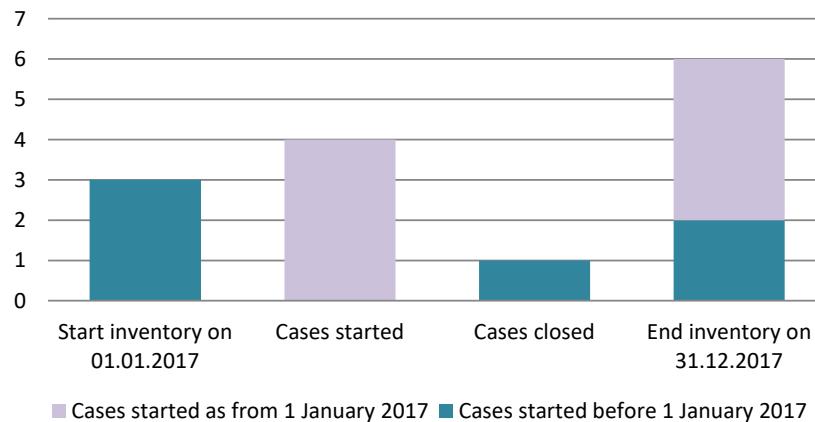
Annex B

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-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	23.15	0.23	n.a.	n.a.
	Notes:				

2017 MAP Statistics - Viet Nam

Total MAP Caseload



■ Cases started as from 1 January 2017 ■ Cases started before 1 January 2017

Cases started before 1 January 2017	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	3	0	1	2
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	3	0	3
Other cases	0	1	0	1

Average time needed to close MAP cases (in months)

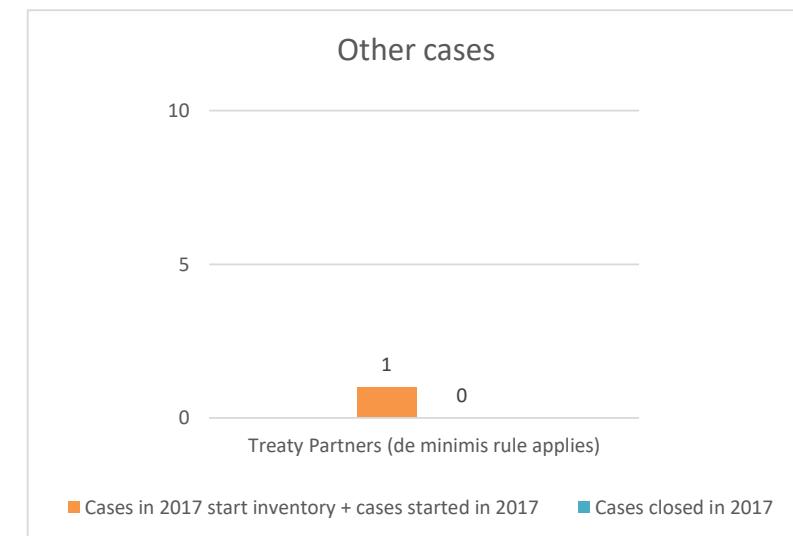
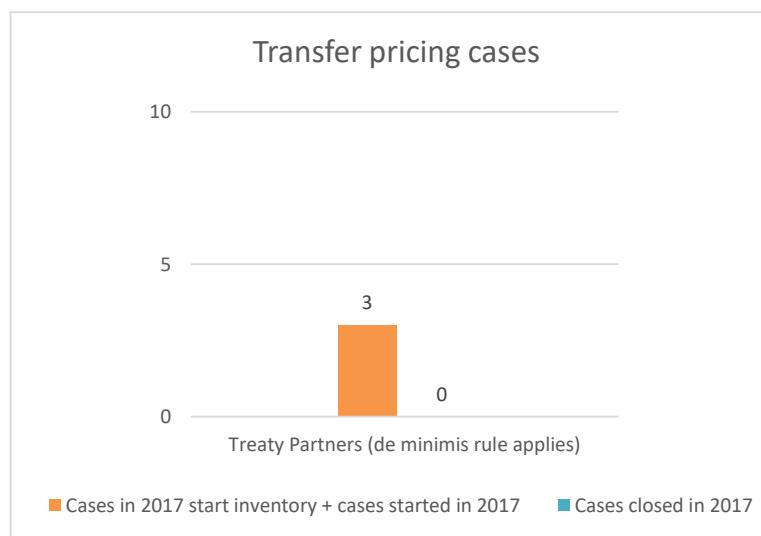
Cases started before 1 January 2017	Average time
Transfer pricing cases	28.00
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules:
(i) the start date: when two Tax Authorities receive sufficient relevant information and document and ready for the first MAP meeting. The starting date is calculated when the two CAs agreed to start the MAP process; and
(ii) the end date: when two Tax Authorities agree to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the CAs). The date is calculated when the two CAs agreed to close or conclude the MAP.

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.

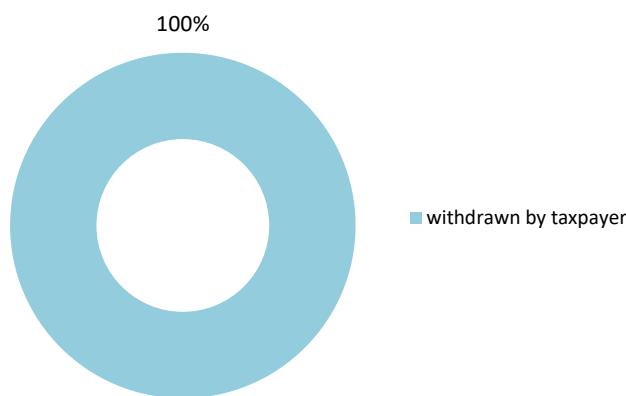
Overview of MAP partners (only for cases started as from 1 January 2017)

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



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

MAP Outcomes



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

Annex A

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

category of cases	no. of pre-2017 cases in MAP inventory on 1 January 2017	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 2017	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	3	0	0	1	0	0	0	0	0	0	0	2	28.00
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	3	0	0	1	0	0	0	0	0	0	0	2	28.00
<p><u>Notes:</u> The average time taken to close MAP cases that started before 1 January 2017 was computed by applying the following rules: (i) the start date: when two Tax Authorities receive sufficient relevant information and document and ready for the first MAP meeting. The starting date is calculated when the two CAs agreed to start the MAP process; and (ii) the end date: when two Tax Authorities agree to "close" (MAP is withdrawn by taxpayer) or "conclude" (MAP is solved/settled by the CAs). The date is calculated when the two CAs agreed to close or conclude the MAP.</p>														

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 1: Attribution / Allocation MAP Cases															
			number of post-2016 cases closed during the reporting period by outcome:												no. of post-2016 cases remaining in MAP inventory on 31 December 2017
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2017	no. of post-2016 cases started 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 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)	0	3	0	0	0	0	0	0	0	0	0	0	3	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	0	3	0	0	0	0	0	0	0	0	0	0	3	
	Notes														

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2016 cases in MAP inventory on 1 January 2017	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 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)	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	1	0	0	0	0	0	0	0	0	0	0	0	1
<u>Notes:</u>														

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 Cases

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	
Row 2 Treaty Partners (de minimis rule applies)					
Row 3 Treaty Partners (Others)					
Total Average Time	n.a.	n.a.	n.a.	n.a.	
Notes:					

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 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 2	Treaty Partners (<i>de minimis</i> rule applies)				
Row 3	Treaty Partners (Others)				
	Total Average Time	n.a.	n.a.	n.a.	n.a.
	Notes:				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2016 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>				