

Mutual Agreement Procedure Statistics per jurisdiction

Zambia

2017-2024 (post-MAP Statistics Reporting Framework)



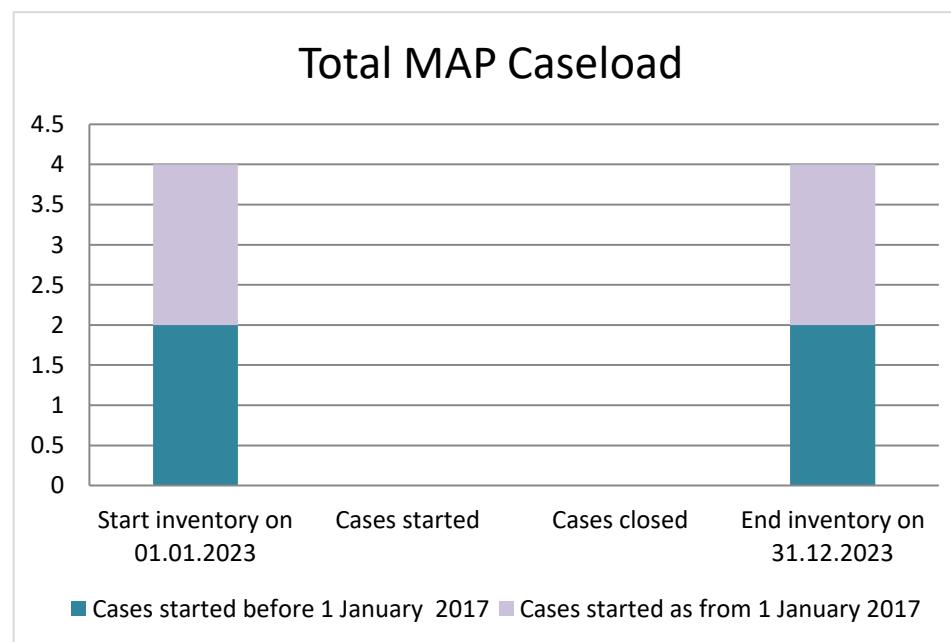
Zambia

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

Zambia

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 | 0 | 2 |
| 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 | 2 | 0 | 0 | 2 |
| 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 2023 are not shown in these graphs



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

MAP Outcomes - TP cases

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 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| Row 2 | Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 3 | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| | <u>Notes:</u> Potential mismatches between 2023 start inventory and 2022 end inventory The 2022 MAP statistics were erroneously reported hence this has been rectified this year | | | | | | | | | | | | | | |

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) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Notes: | There was no designated office handling MAP at the time the MAP requests were sent. Now a unit has been set up that is handling the requests and the information is now publicly available for taxpayers. | | | | | | | | | | | | |

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

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|--|--|------------------------|----------------------|----------|
| Treaty Partner | average time taken (in months) for post-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 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. | n.a. |
| Notes: | | | | | | |

Annex B

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

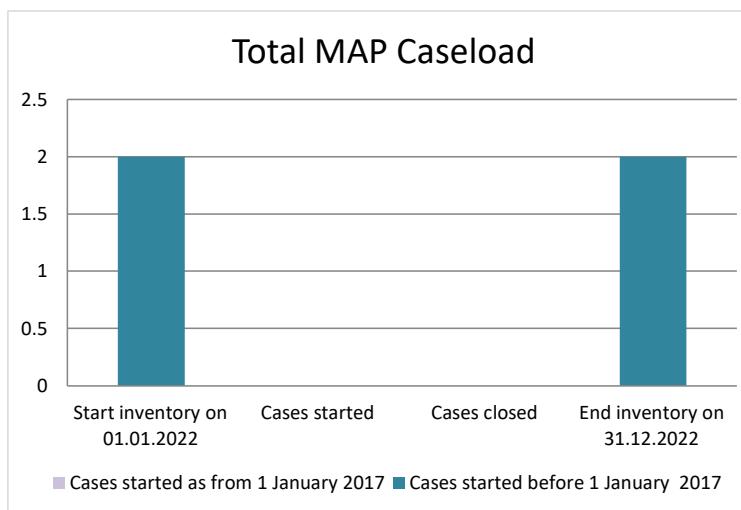
| Annex to Table 2: Other MAP Cases | | |
|-----------------------------------|--|--|
| Row 1 | Stage during which the MAP case was resolved | average time taken (in months) for post-2016 cases from 'Start' to 'End' |
| | Column 1 | Column 2 |
| | Cases closed in the Unilateral stage | n.a. |
| | Cases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

Zambia



| Cases started before 1 January 2017 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 2 | 0 | 0 | 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 | 0 | 0 | 0 | 0 |
| Other cases | 0 | 0 | 0 | 0 |

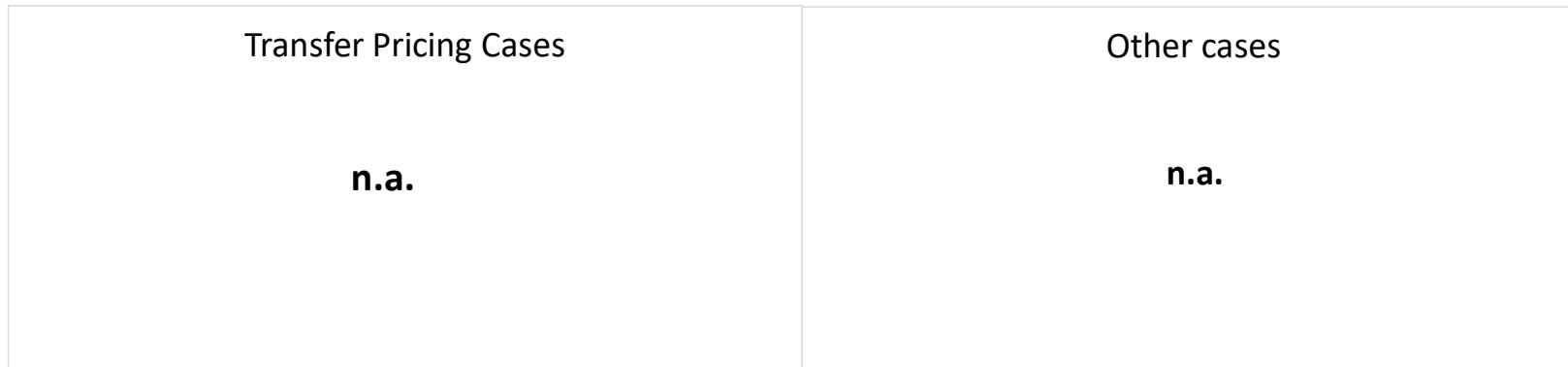
Average time needed to close MAP cases

| 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



| 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 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 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| Row 2 | Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 3 | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | n.a. |
| <u>Notes:</u> Notes on the computation of average time For the purpose of computing the average time needed to resolve pre-2016 cases, Zambia reported that it uses the following dates: (i) start date: the date of intimation of the MAP request from the other competent authority, and; (ii) end date: the date of intimation by the other competent authority of the MAP case being resolved. | | | | | | | | | | | | | |

| 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 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Notes: | | | | | | | | | | | | | | |

| 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 |
| | 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

| 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. | |
| <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: | | | | | | |

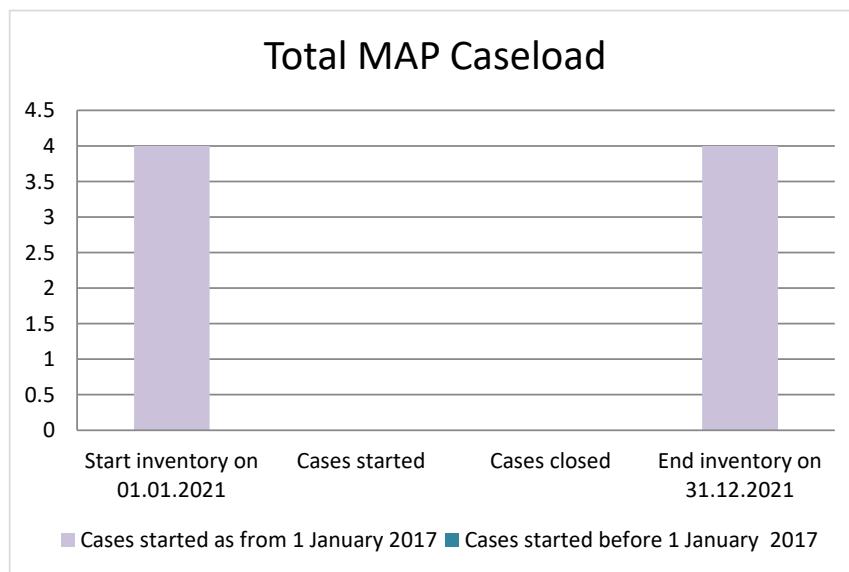
Annex B

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 |
| | | n.a. | n.a. | n.a. | n.a. |
| <u>Notes:</u> | | | | | |

Zambia



| Cases started before 1 January 2017 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| 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 | 2 | 0 | 0 | 2 |
| 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. |

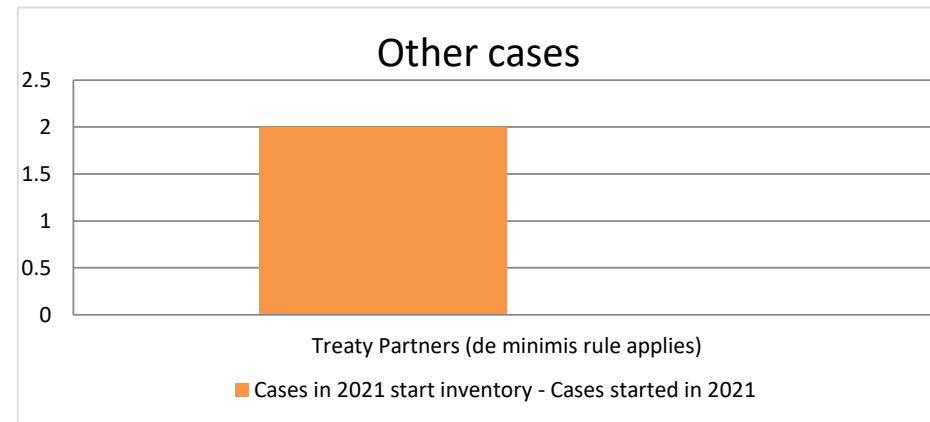
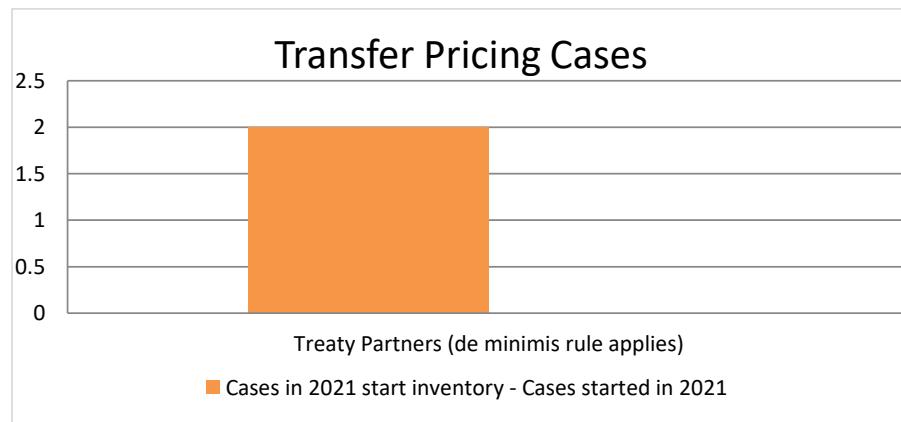
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (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.

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 / 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 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 | 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: | | | | | | | | | | | | | |
| | Notes on the computation of average time | (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. | | | | | | | | | | | | |

| 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 |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | 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) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| | 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: | | | | | |

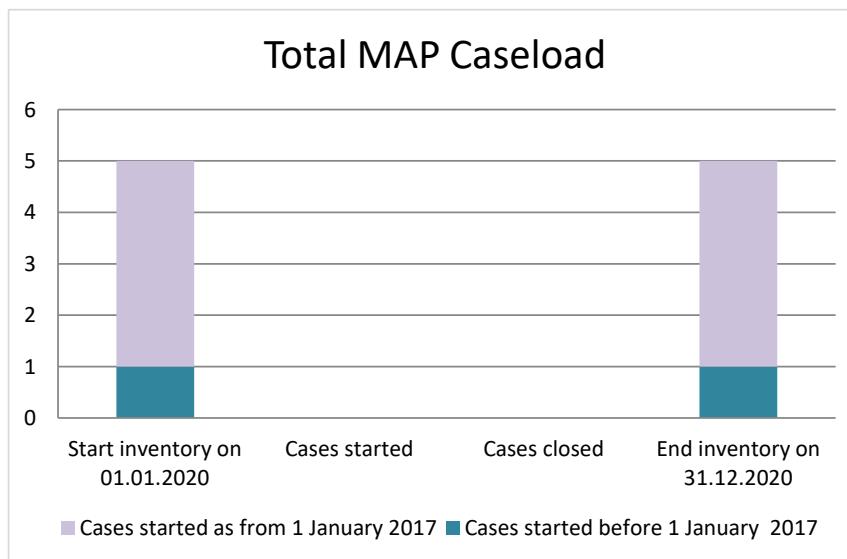
Annex B

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> | | | | | |

Zambia



| Cases started before 1 January 2017 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 1 | 0 | 0 | 1 |
| 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 | 2 | 0 | 0 | 2 |
| 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. |

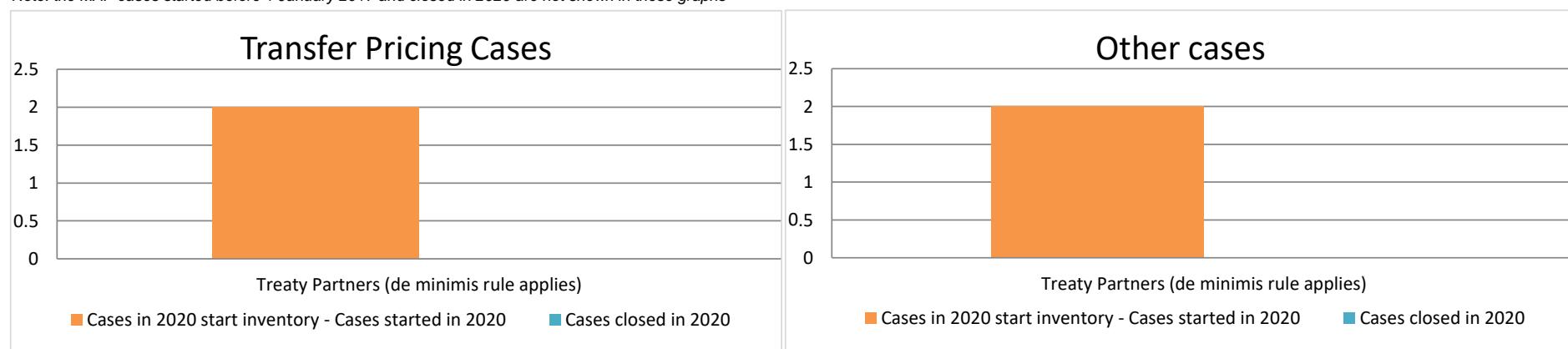
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (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 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 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 |
| Row 2 | Others | 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 |
| | Notes: | | | | | | | | | | | | |

| 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) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| | Notes: | | | | | | | | | | | | | |

| 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) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | 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

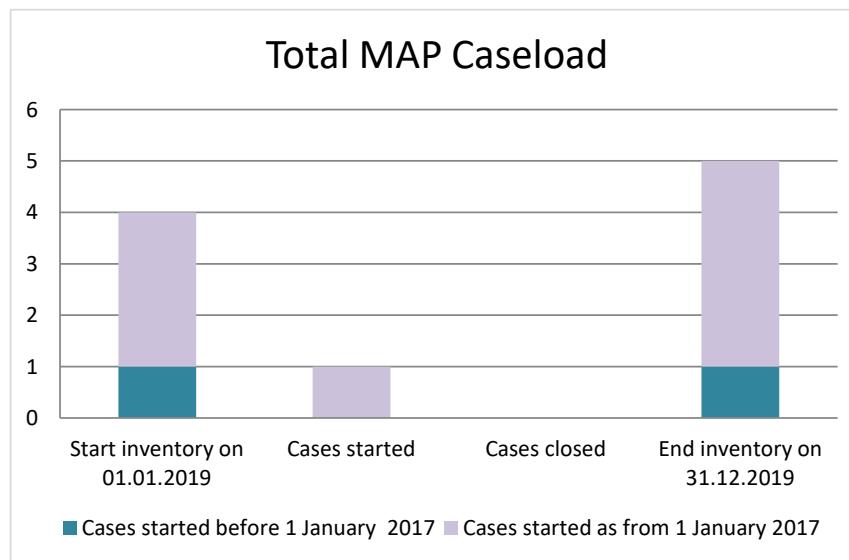
| Treaty Partner | average time taken (in months) for post-2016 cases from: | | | | |
|----------------|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column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

Zambia



| Cases started before 1 January 2017 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 1 | 0 | 0 | 1 |
| 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 | 2 | 0 | 0 | 2 |
| Other cases | 1 | 1 | 0 | 2 |

Average time needed to close MAP cases

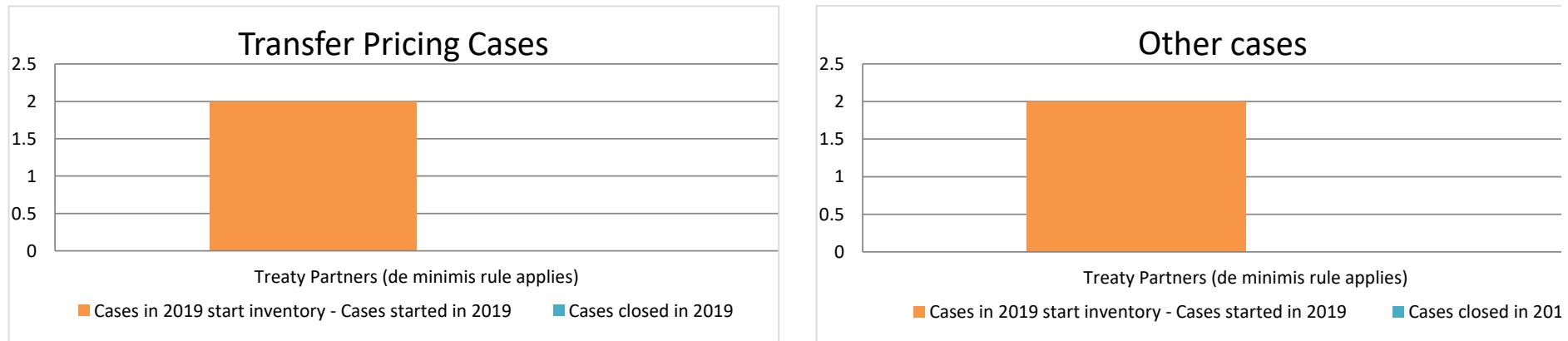
| Cases started before 1 January 2017 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

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 2019 are not shown in these graphs



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

| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-------|
| 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 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 | 1 | 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 | n.a. |
| Row 3 | Total | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| <p>Notes:</p> <p>Potential mismatches between 2019 start inventory and 2018 end inventory</p> <p>There is an Attribution/Allocation case with one treaty partner where the start date is 14/06/2016</p> | | | | | | | | | | | | | |

| 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) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| Notes: | | | | | | | | | | | | | | |

| 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 agree 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| | Notes: | | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|---|----------------|--|--|------------------------|----------------------|
| Row 1 | 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 | Total | n.a. | n.a. | 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 | n.a. | n.a. | n.a. | n.a. |
| | <u>Notes:</u> | | | | |

Zambia

| 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 |

Zambia

| 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 |