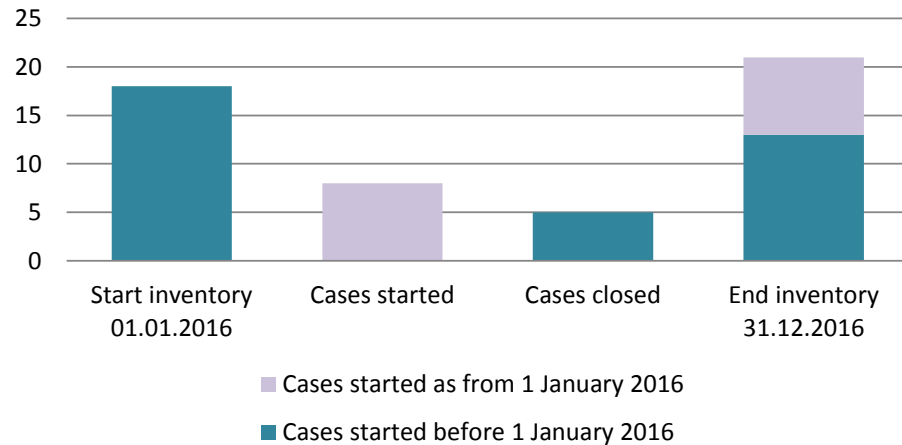


Singapore

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	10	0	3	7
Other cases	8	0	2	6

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	3	0	3
Other cases	0	5	0	5

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	54.95
Other cases	36.05

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

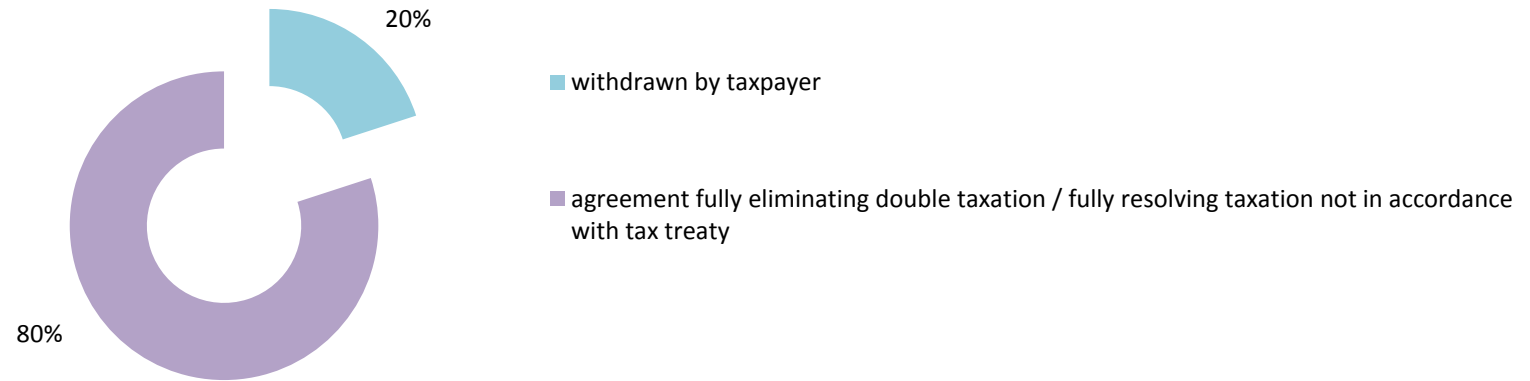
(i) start date: the date when Singapore's competent authority receives a MAP request regardless of the completeness of the information and documentation required (Guidance on minimum information requirement on transfer pricing MAP was published on 6 Jan 2015. Guidance on minimum information requirement on treaty MAP was published on 12 Jan 2017); and

(ii) end date: the date when the taxpayer is notified of the outcome by either of the competent authorities.

Main reasons for average time of the MAP cases being > 24 months - (i) the cases involved a few rounds of exchanges of position and discussion papers with the foreign competent authorities; and (ii) additional time taken for further fact-finding with the relevant local taxpayers.

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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