

OECD/G20 Base Erosion and Profit Shifting Project

Making Dispute Resolution More Effective – MAP Peer Review Report, Canada (Stage 1)

Inclusive Framework on BEPS: Action 14

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Corrigendum

Page 70: Replace entire table under “Annex B: MAP Statistics pre-2016 cases”:

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2016	Number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2016	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	221	0	3	3	14	0	79	2	2	0	1	117	27.77
Others	35	0	0	3	1	0	3	0	7	0	0	21	27.10
Total	256	0	3	6	15	0	82	2	9	0	1	138	27.69

Notes:

Computation of average time taken:

- Start Date = MAP request received date;
- End Date = Date of closing letter to taxpayer.

Column 12: Other jurisdiction raised adjustment beyond the time limitation provided in the convention stipulating fraud