

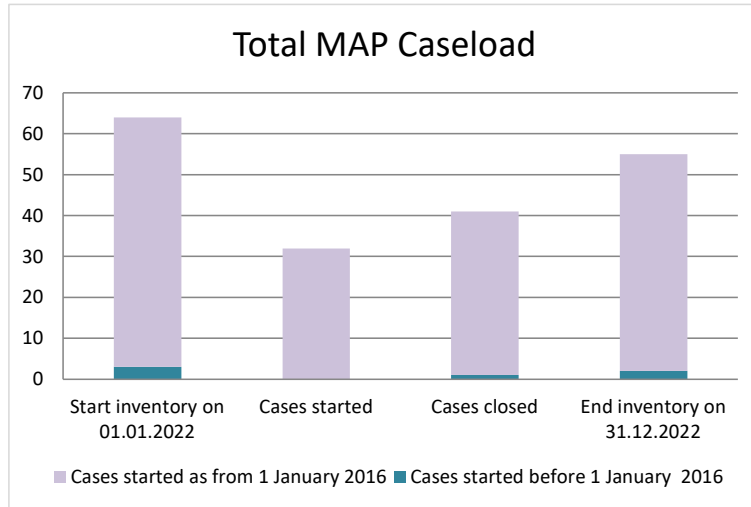
Mutual Agreement Procedure Statistics per jurisdiction

Australia

2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2022 (post-MAP Statistics Reporting
Framework)



Australia



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	2	0	1	1
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	31	13	9	35
Other cases	30	19	31	18

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	173.06
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:

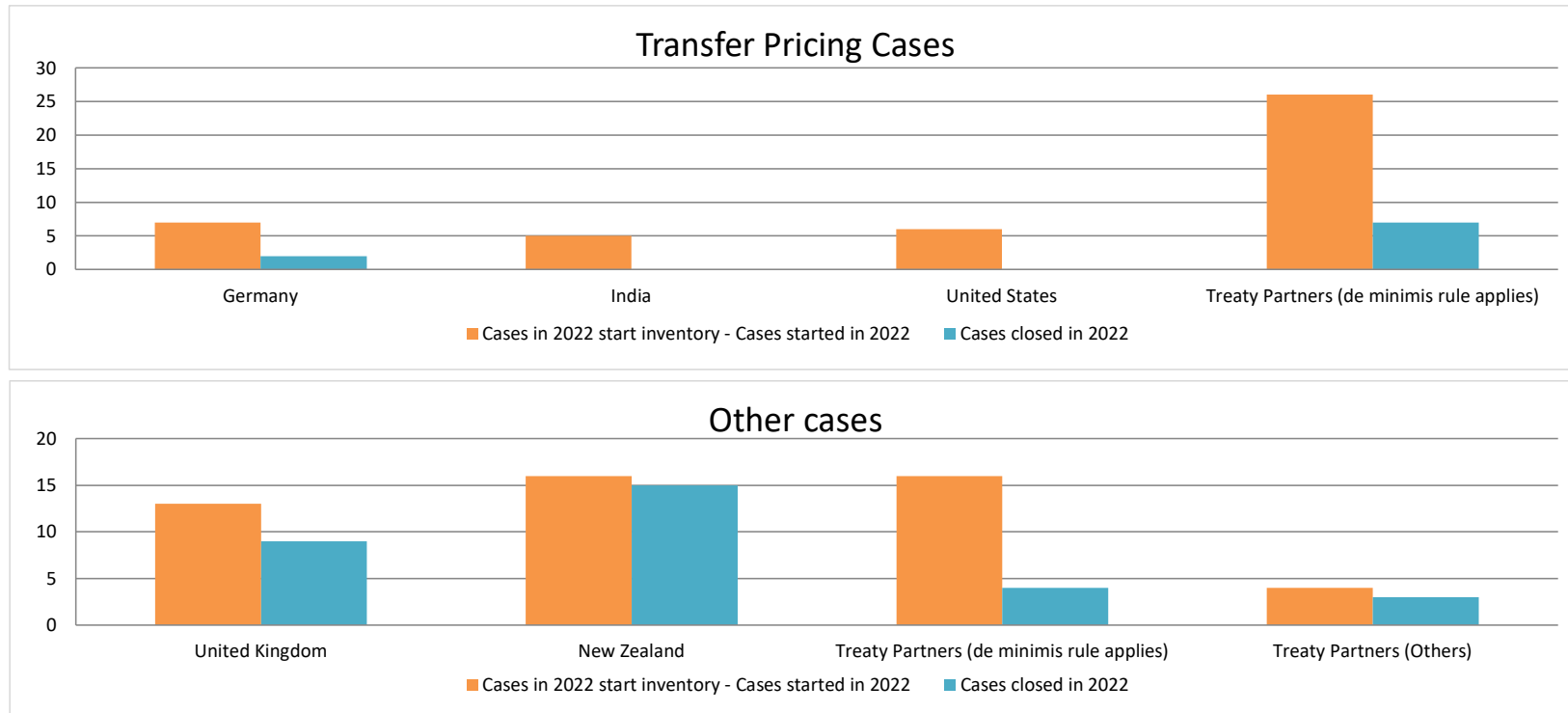
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.39	2.97	7.84	15.10
Other cases	14.28	1.09	7.02	3.47

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>

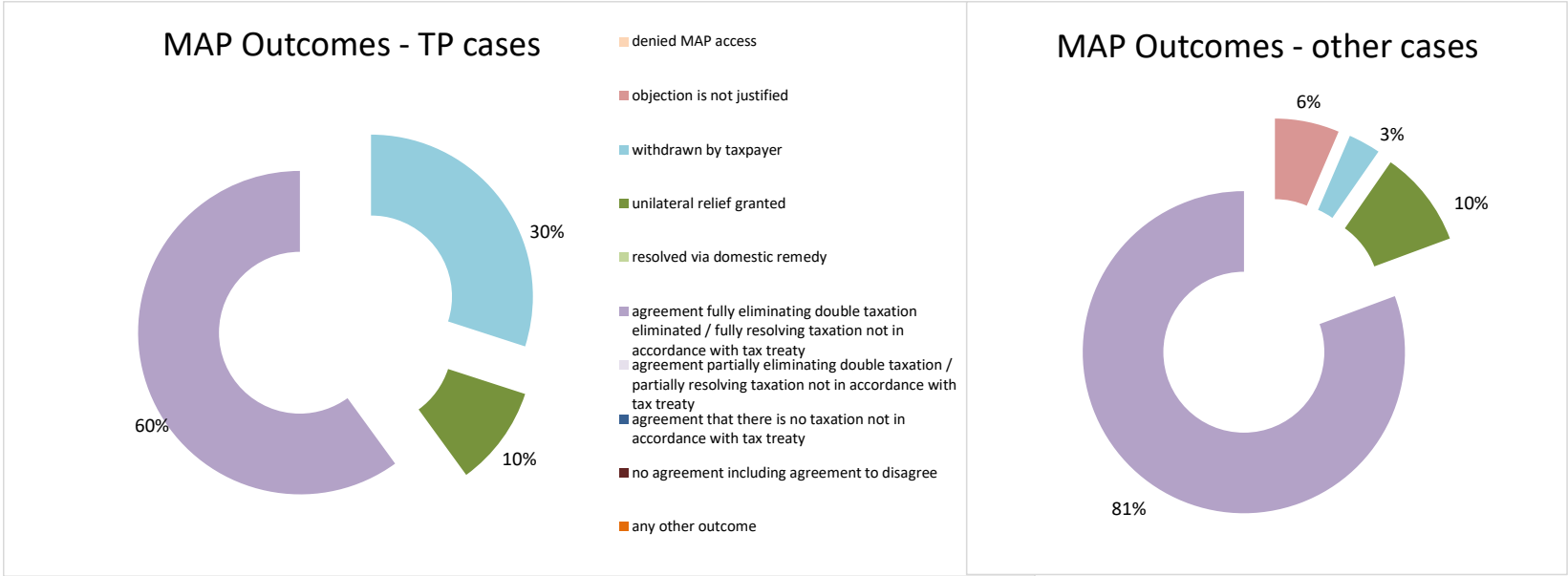
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 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.

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	3	1	0	6	0	0	0	0	10
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	3	1	0	5	0	0	0	0	9
Other cases (all)	0	2	1	3	0	25	0	0	0	0	31
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	2	1	3	0	25	0	0	0	0	31
All cases	0	2	4	4	0	31	0	0	0	0	41

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	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 2022	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
Row 1 Attribution/ Allocation	2	0	0	0	0	0	1	0	0	0	0	1	173.06
Row 2 Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3 Total	3	0	0	0	0	0	1	0	0	0	0	2	173.06
Notes:													
Category of cases	The definition used to categorise Attribution/allocation MAP cases are MAP cases that relate to transfer pricing issues. Other MAP cases relate to MAP cases that no related to transfer pricing issues.												
Potential mismatches between 2022 start inventory and 2021 end inventory	Some cases omitted from the 2021 MAP statistics have been included in the 2022 MAP statistics as a result of matching with treaty partners.												
Notes on the computation of average time	Average time reported as per the MAP Statistics Reporting Framework												

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 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	
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	Germany	5	2	0	0	0	0	2	0	0	0	0	5
	India	5	0	0	0	0	0	0	0	0	0	0	5
	United States	3	3	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	18	8	0	0	3	1	0	3	0	0	0	19
	Total	31	13	0	0	3	1	0	5	0	0	0	35
Notes:													

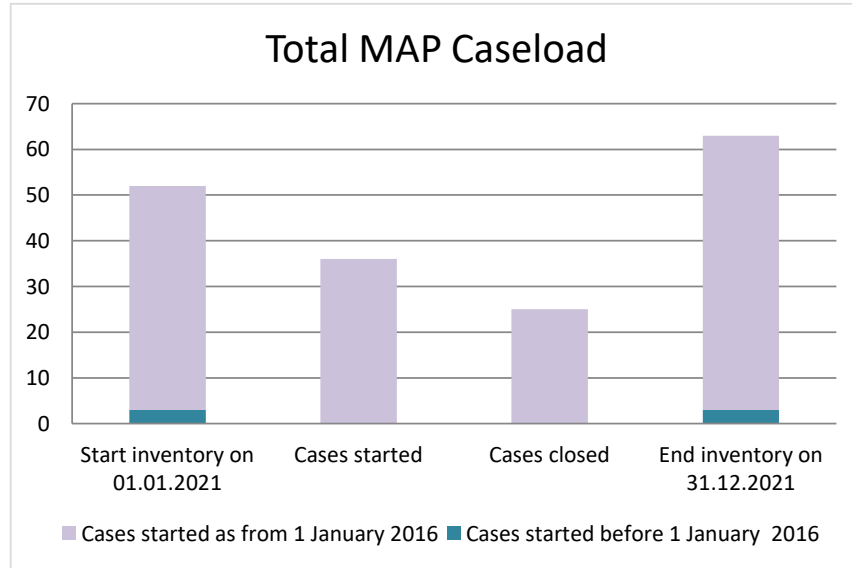
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory 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	
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	United Kingdom	9	4	0	1	0	0	0	8	0	0	0	4
	New Zealand	7	9	0	0	0	0	15	0	0	0	0	1
Row 2	Treaty Partners (de minimis rule applies)	10	6	0	1	1	0	2	0	0	0	0	12
Row 3	Treaty Partners (Others)	4	0	0	0	0	3	0	0	0	0	0	1
	Total	30	19	0	2	1	3	0	25	0	0	0	18
Notes:													

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 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
Germany	26.20	4.14	3.75	26.40
Treaty Partners (de minimis rule applies)	17.45	2.63	8.65	12.83
Total	19.39	2.97	7.84	15.10
Notes:				

Table 2: Other MAP Cases						
Treaty Partner	average time taken (in months) for post-2015 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	United Kingdom	8.58	1.15	6.49	2.17	
	New Zealand	6.76	0.86	5.41	2.76	
Row 2	Treaty Partners (de minimis rule applies)	19.51	1.79	12.89	9.23	
Row 3	Treaty Partners (Others)	61.98	1.15	n.a.	n.a.	
	Total	14.28	1.09	7.02	3.47	
Notes:						

Table 3: All MAP Cases					
average time taken (in months) for post-2015 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	15.43	1.51	7.21	6.15
<u>Notes:</u>					

Australia



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	0	0	2
Other cases	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	25	10	3	32
Other cases	24	26	22	28

Average time needed to close MAP cases

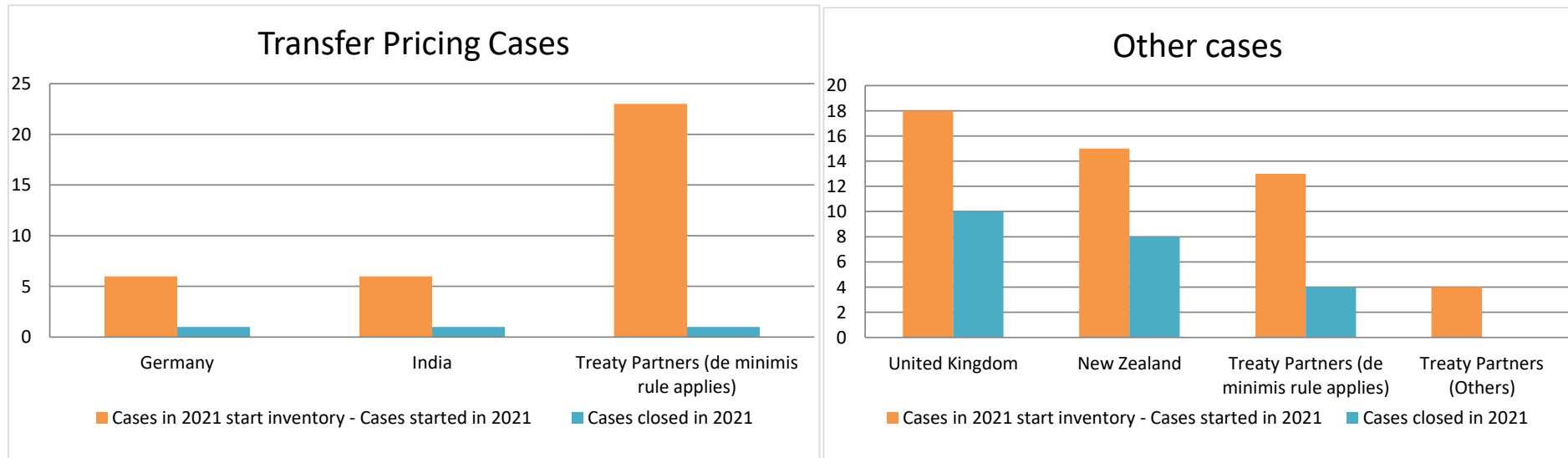
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	36.91	1.15	17.84	29.66
Other cases	7.50	1.01	4.41	3.51

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 2016)

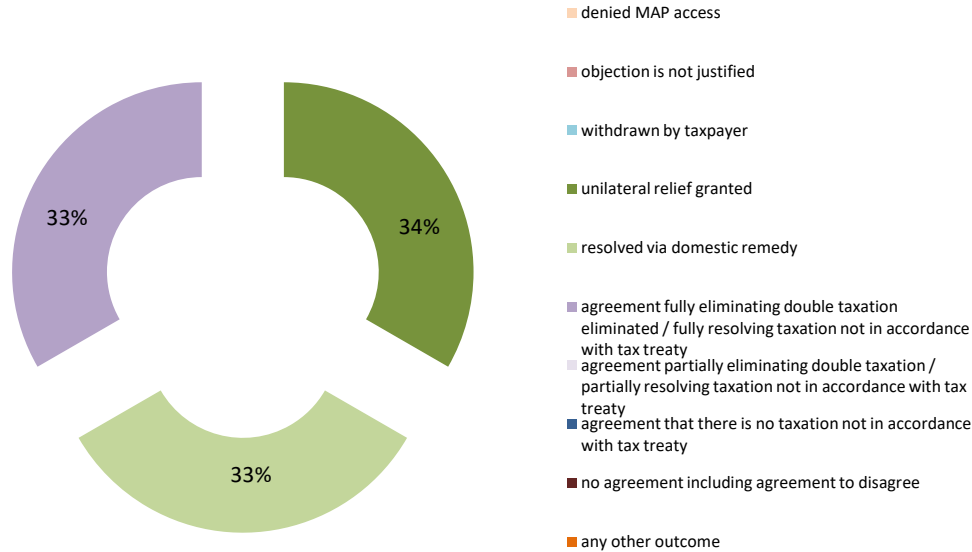
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



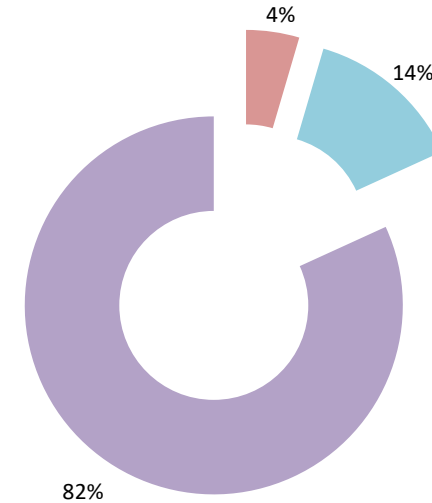
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



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	1	1	1	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	1	1	0	0	0	0	3
Other cases (all)	0	1	3	0	0	18	0	0	0	0	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	3	0	0	18	0	0	0	0	22
All cases	0	1	3	1	1	19	0	0	0	0	25

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	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 2021	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
Row 1	Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Reporting as calendar year for all MAP cases.</p> <p>Category of cases Attribution/allocation cases are transfer pricing case started prior to 1 January 2016 and other cases are non transfer pricing cases started prior to 1 January 2016 as per the existing reporting framework.</p> <p>Notes on the computation of average time Average time reported as per the existing reporting framework</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-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 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
Germany	5	1	0	0	0	0	0	1	0	0	0	0	5
India	6	0	0	0	0	0	1	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	14	9	0	0	0	1	0	0	0	0	0	0	22
Total	25	10	0	0	0	1	1	1	0	0	0	0	32
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-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 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
United Kingdom	7	11	0	0	2	0	0	8	0	0	0	0	8
New Zealand	5	10	0	0	0	0	0	8	0	0	0	0	7
Treaty Partners (de minimis rule applies)	8	5	0	1	1	0	0	2	0	0	0	0	9
Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
Total	24	26	0	1	3	0	0	18	0	0	0	0	28
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				
Treaty Partner	average time taken (in months) for post-2015 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
Germany	55.20	1.15	17.26	37.94
India	39.78	1.15	18.41	21.37
Treaty Partners (de minimis rule applies)	15.75	1.15	n.a.	n.a.
Total	36.91	1.15	17.84	29.66
Notes:				

Annex B

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

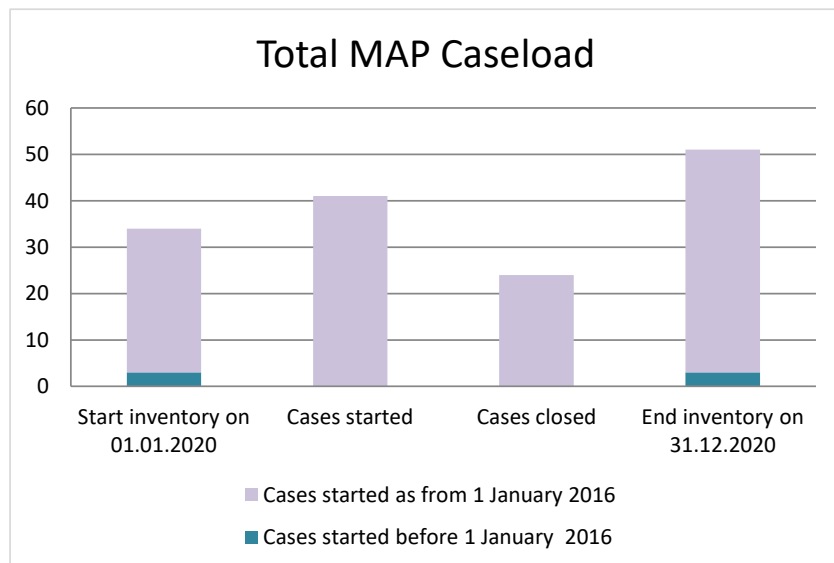
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 United Kingdom	6.11	1.07	4.19	2.84
New Zealand	6.40	0.88	2.56	3.99
Row 2 Treaty Partners (de minimis rule applies)	13.15	1.11	7.94	4.06
Total	7.50	1.01	4.41	3.51
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-2015 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	11.03	1.03	6.09	6.78
<u>Notes:</u>					

Australia



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	2	0	0	2
Other cases	1	0	0	1

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	14	13	2	25
Other cases	17	28	22	23

Average time needed to close MAP cases

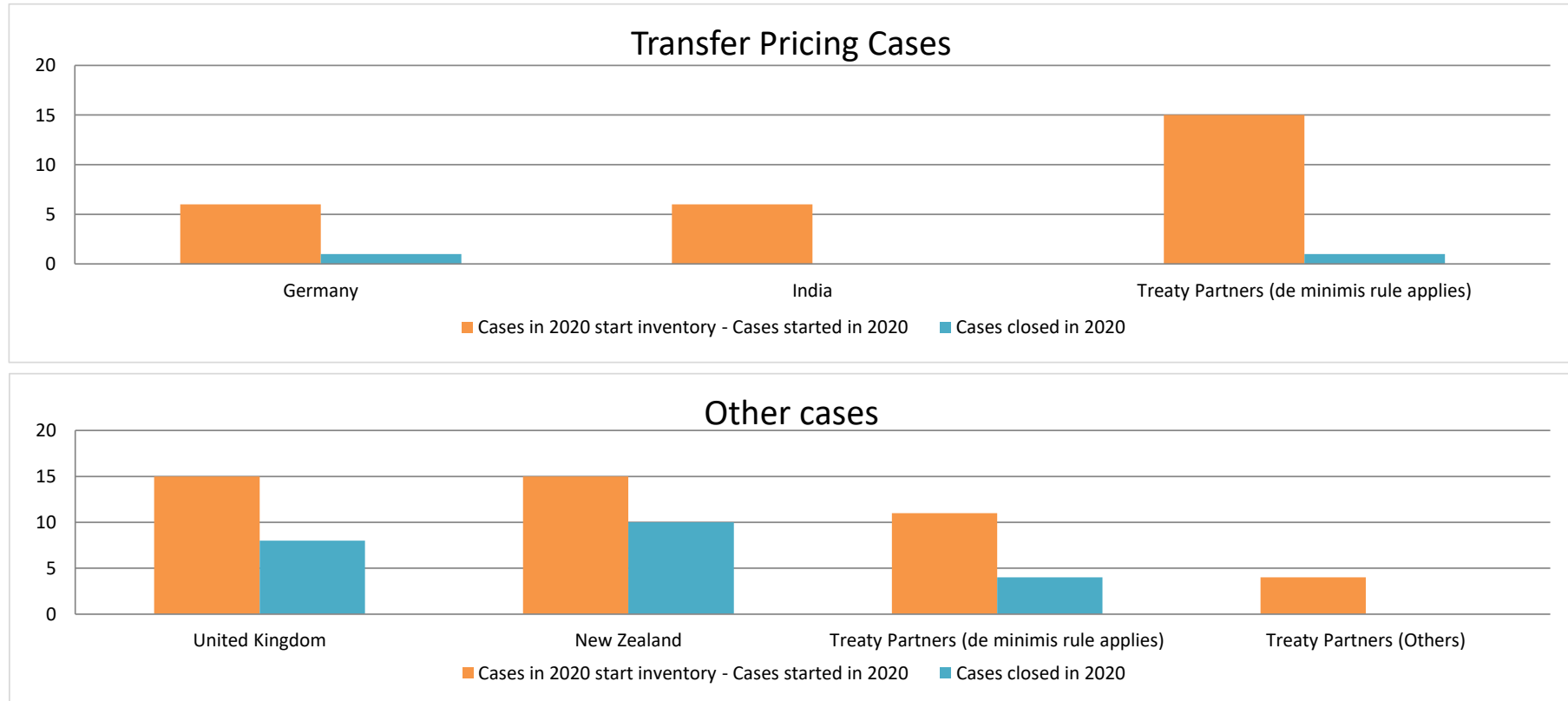
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.23	1.15	23.31	7.04
Other cases	6.12	0.96	3.25	6.13

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 2016)

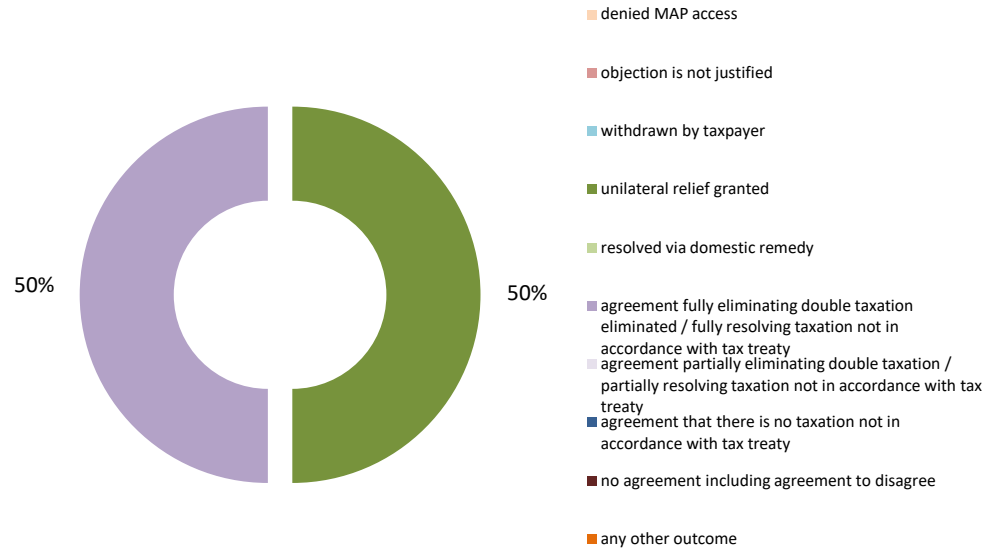
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



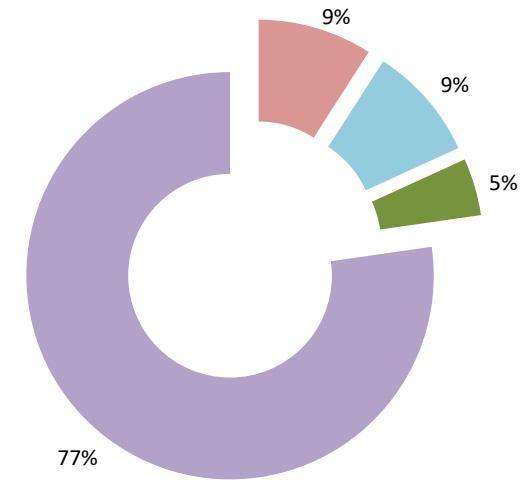
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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	1	0	1	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
Other cases (all)	0	2	2	1	0	17	0	0	0	0	22
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	2	2	1	0	17	0	0	0	0	22
All cases	0	2	2	2	0	18	0	0	0	0	24

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	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 2020	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
Row 1 Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2 Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3 Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Australia has used the definition that is consistent with that under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.</p> <p>Potential mismatches between 2020 start inventory and 2019 end inventory One case was incorrectly misclassified last year</p>													

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-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:									no. of post-2015 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
Germany	3	3	0	0	0	0	0	1	0	0	0	0	5
India	5	1	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	6	9	0	0	0	1	0	0	0	0	0	0	14
Total	14	13	0	0	0	1	0	1	0	0	0	0	25
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-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 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	United Kingdom	4	11	0	1	0	0	0	7	0	0	0	7
	New Zealand	4	11	0	0	0	1	0	9	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	5	6	0	1	2	0	0	1	0	0	0	7
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	4
	Total	17	28	0	2	2	1	0	17	0	0	0	23
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				
Treaty Partner	average time taken (in months) for post-2015 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
Germany	30.35	1.15	23.31	7.04
Treaty Partners (de minimis rule applies)	12.10	1.15	n.a.	n.a.
Total	21.23	1.15	23.31	7.04
Notes:				

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

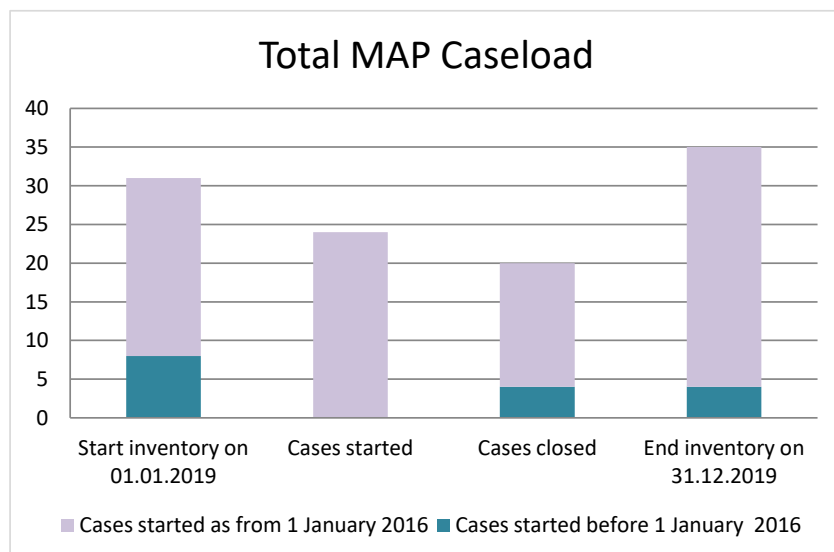
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 United Kingdom	7.83	0.85	3.44	5.56
New Zealand	3.80	0.52	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	8.51	2.29	1.91	10.13
Total	6.12	0.96	3.25	6.13
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-2015 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	7.38	0.98	5.48	6.23
<u>Notes:</u>					

Australia



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	7	0	4	3
Other cases	1	0	0	1

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	12	9	5	16
Other cases	11	15	11	15

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	57.26
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:

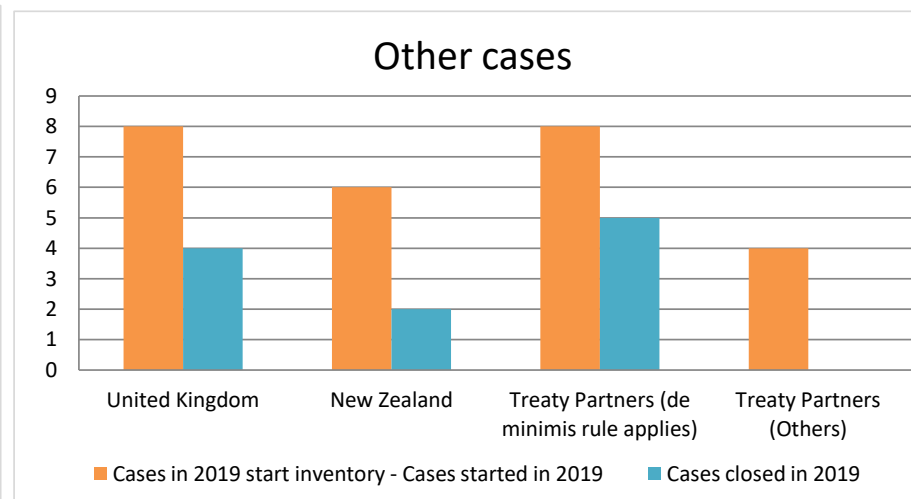
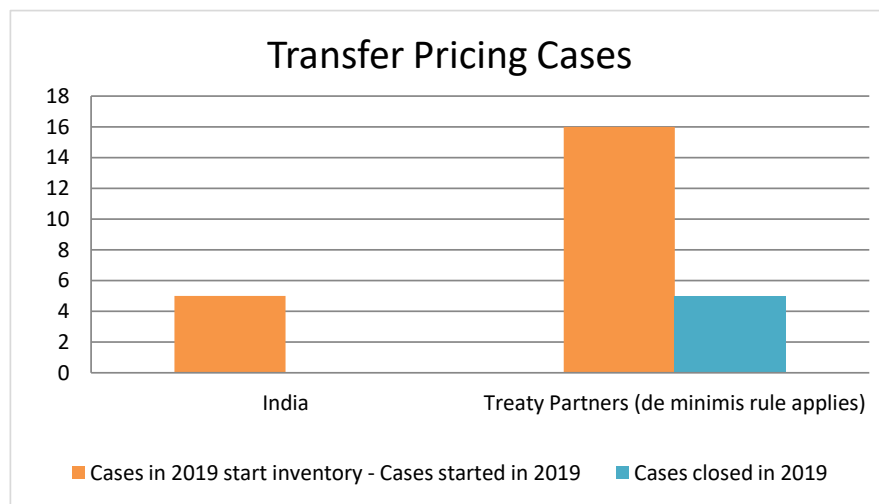
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.92	1.10	6.04	16.19
Other cases	11.31	2.15	7.31	12.59

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>

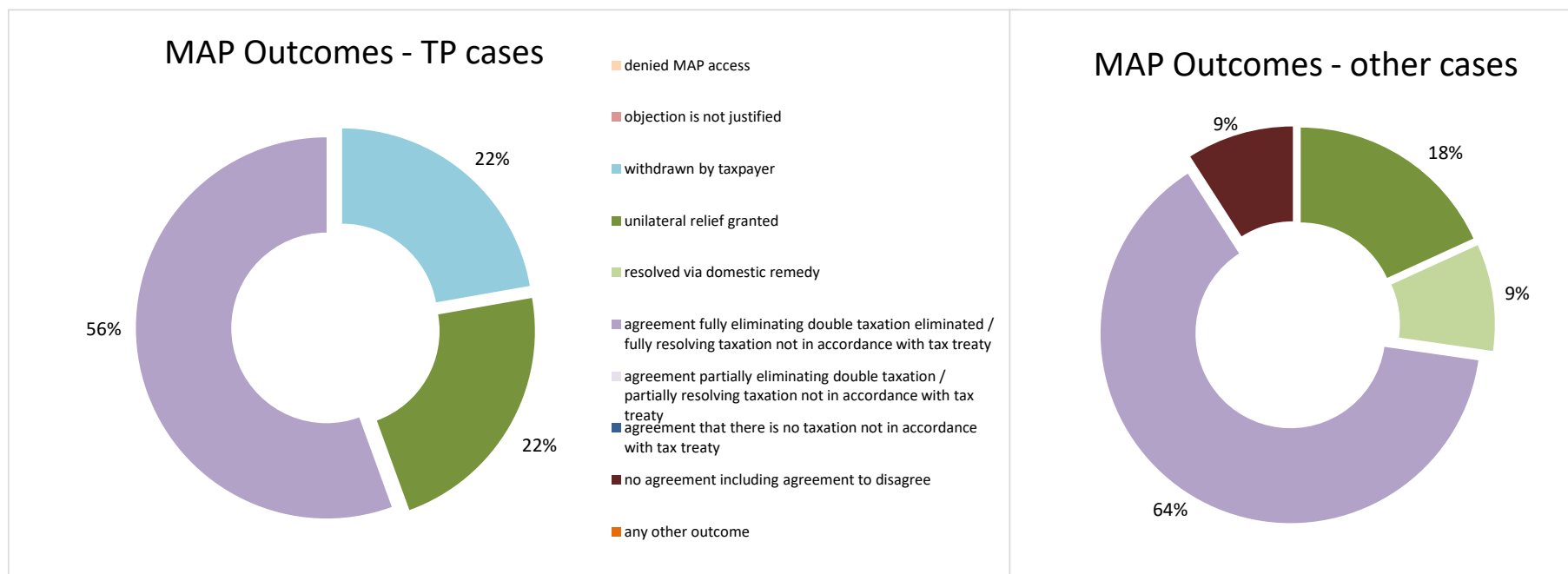
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 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	2	2	0	5	0	0	0	0	9
Cases started before 1 January 2016	0	0	2	0	0	2	0	0	0	0	4
Cases started as from 1 January 2016	0	0	0	2	0	3	0	0	0	0	5
Other cases (all)	0	0	0	2	1	7	0	0	1	0	11
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	2	1	7	0	0	1	0	11
All cases	0	0	2	4	1	12	0	0	1	0	20

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	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 2019	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
Row 1 Attribution/ Allocation	7	0	0	2	0	0	2	0	0	0	0	3	57.26
Row 2 Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3 Total	8	0	0	2	0	0	2	0	0	0	0	4	57.26
<p>Notes:</p> <p>1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the case was allocated to a competent authority; and (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:									no. of post-2015 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
India	4	1	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	8	8	0	0	0	2	0	3	0	0	0	0	11
Total	12	9	0	0	0	2	0	3	0	0	0	0	16
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-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 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	United Kingdom	3	5	0	0	0	1	0	3	0	0	0	4
	New Zealand	1	5	0	0	0	1	0	1	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	3	5	0	0	0	0	1	3	0	0	1	3
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	4
	Total	11	15	0	0	0	2	1	7	0	0	1	15
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				
Treaty Partner	average time taken (in months) for post-2015 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)	18.92	1.10	6.04	16.19
Total	18.92	1.10	6.04	16.19
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	average time taken (in months) for post-2015 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 United Kingdom	9.04	1.46	n.a.	n.a.
New Zealand	4.35	0.44	5.72	1.84
Row 2 Treaty Partners (de minimis rule applies)	15.92	3.39	7.84	16.18
Total	11.31	2.15	7.31	12.59
Notes:				

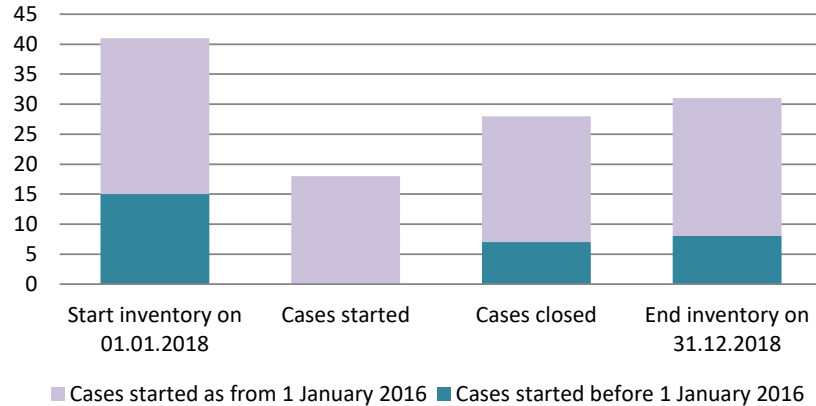
Annex B

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-2015 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	13.69	1.82	6.76	14.13
<u>Notes:</u>					

Australia

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	10	0	3	7
Other cases	5	0	4	1

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	6	10	12
Other cases	10	12	11	11

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	45.37
Other cases	31.01

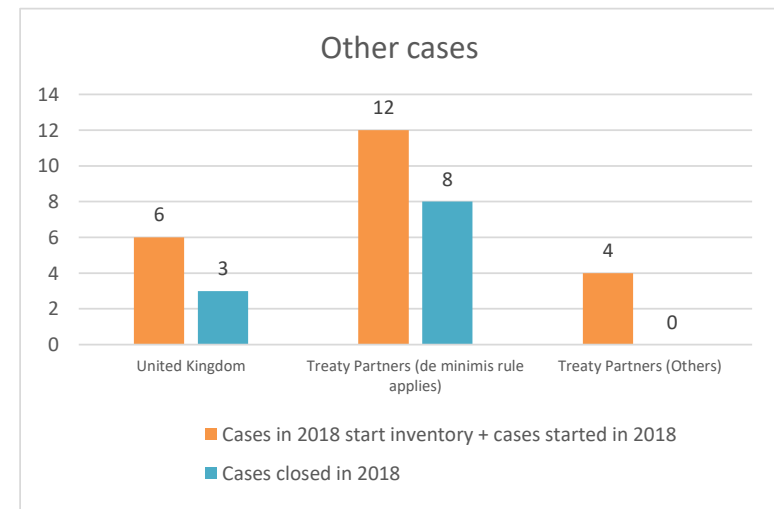
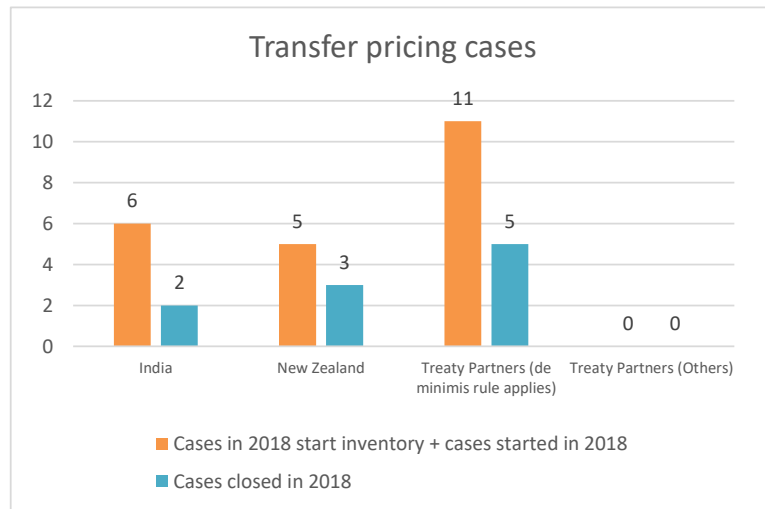
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the case was allocated to a competent authority; and
 (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.29	1.11	10.99	14.93
Other cases	8.18	1.09	6.03	4.66

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 2016)

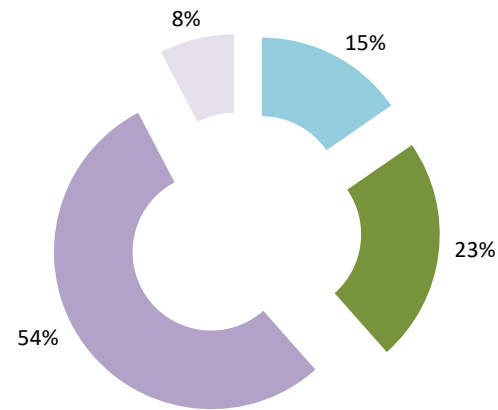
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



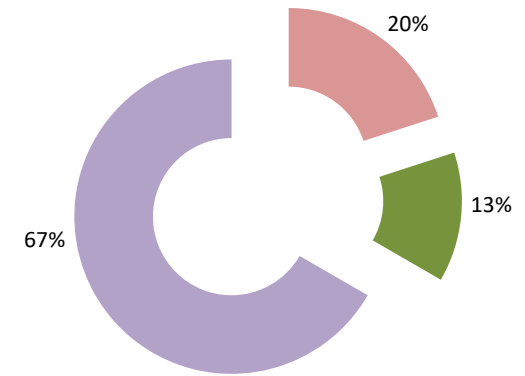
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

MAP Outcomes - TP cases



MAP Outcomes - other 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

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	2	3	0	7	1	0	0	0	13
Cases started before 1 January 2016	0	0	0	1	0	1	1	0	0	0	3
Cases started as from 1 January 2016	0	0	2	2	0	6	0	0	0	0	10
Other cases (all)	0	3	0	2	0	10	0	0	0	0	15
Cases started before 1 January 2016	0	1	0	1	0	2	0	0	0	0	4
Cases started as from 1 January 2016	0	2	0	1	0	8	0	0	0	0	11
All cases	0	3	2	5	0	17	1	0	0	0	28

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	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 2018	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
Row 1 Attribution/ Allocation	10	0	0	0	1	0	1	1	0	0	0	7	45.37
Row 2 Others	5	0	1	0	1	0	2	0	0	0	0	1	31.01
Row 3 Total	15	0	1	0	2	0	3	1	0	0	0	8	37.16

Notes:

- 1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.
- 2) The number of pre-2016 cases is lower at the start of this period than at the end of the last period due to: Two 'other cases' were reclassified as protective after the 2017 statistics had been submitted. One 'Attribution / allocation' case was reclassified as protective after the 2017 statistics had been submitted. One 'Attribution / allocation' case was incorrectly included in the pre-2016 statistics.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date when the case was allocated to a competent authority; and
 - (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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	India	5	1	0	0	0	0	2	0	0	0	0	4
	New Zealand	3	2	0	0	0	2	0	1	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	8	3	0	0	2	0	0	3	0	0	0	6
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	16	6	0	0	2	2	0	6	0	0	0	12
<u>Notes</u>													
The number of cases in the inventory on 1 January 2018 is greater for one of the treaty partners falling under the de minimis rule, as one case was reallocated from pre-2016 to post-2015 after statistics were submitted last year.													

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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
United Kingdom	0	6	0	2	0	0	0	1	0	0	0	0	3
Treaty Partners (<i>de minimis</i> rule applies)	8	4	0	0	0	1	0	7	0	0	0	0	4
Treaty Partners (Others)	2	2	0	0	0	0	0	0	0	0	0	0	4
Total	10	12	0	2	0	1	0	8	0	0	0	0	11
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 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	India	31.33	1.15	3.22	28.11
	New Zealand	4.94	1.03	21.34	n.a.
Row 2	Treaty Partners (de minimis rule applies)	19.07	1.15	13.60	9.22
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	17.29	1.11	10.99	14.93
<u>Notes:</u>					

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 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 United Kingdom	1.98	1.11	2.47	0.1
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	10.51	1.08	6.53	5.31
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	8.18	1.09	6.03	4.66
<u>Notes:</u>				

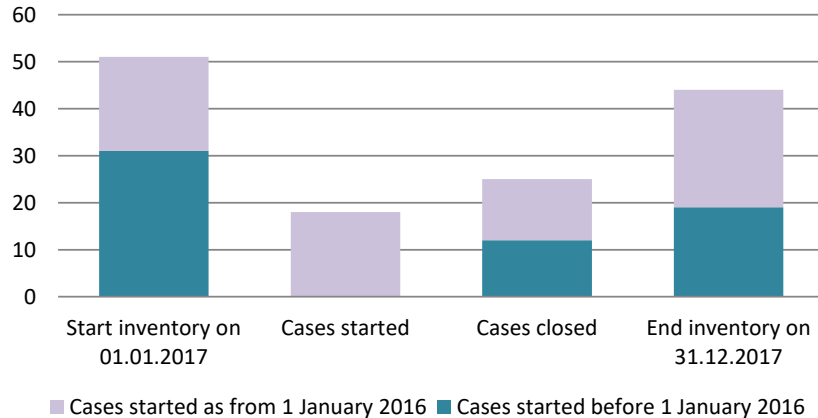
Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases					
average time taken (in months) for post-2015 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	12.52	1.10	7.94	8.61
<u>Notes:</u>					

Australia

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	21	0	9	12
Other cases	10	0	3	7

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	12	8	5	15
Other cases	8	10	8	10

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	22.21
Other cases	14.56

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

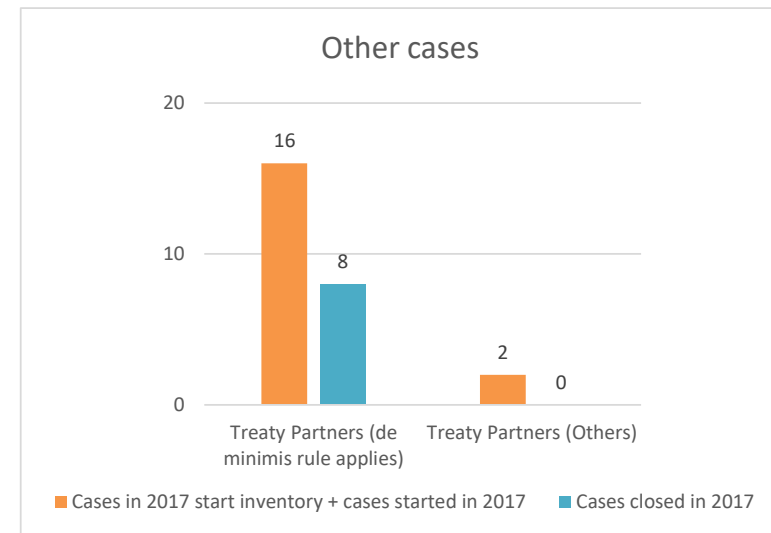
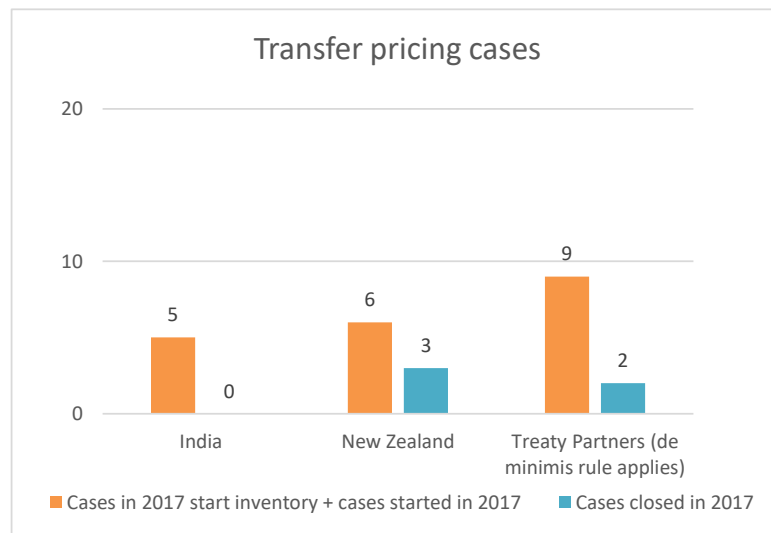
- (i) start date: the date when the case was allocated to a competent authority; and
- (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.33	0.96	n.a.	n.a.
Other cases	2.86	1.14	1.60	2.74

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 2016)

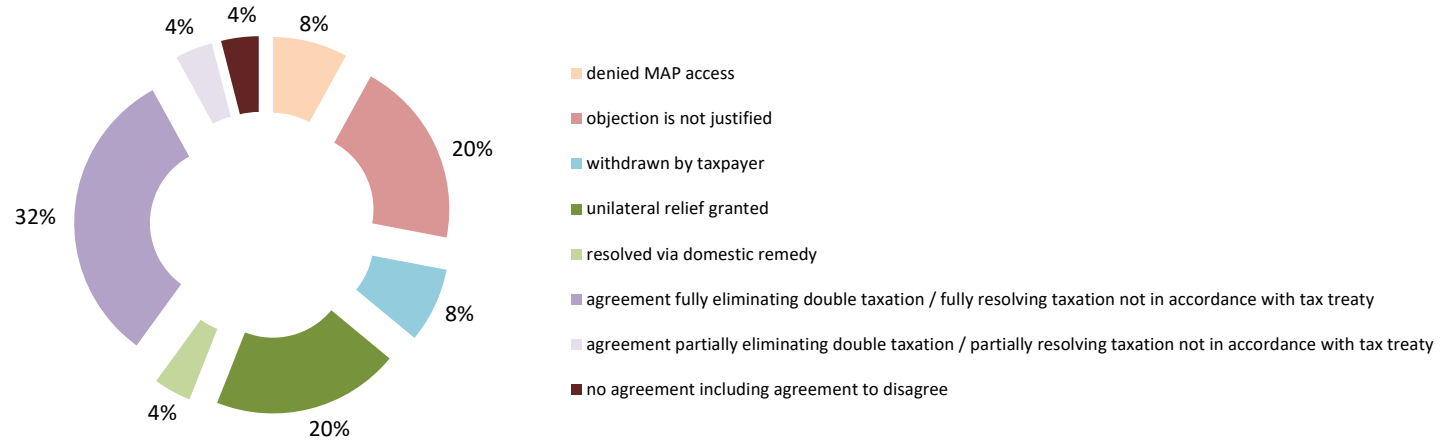
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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.

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

MAP Outcomes



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	1	1	4	0	7	1	0	0	0	14
Cases started before 1 January 2016	0	1	0	3	0	4	1	0	0	0	9
Cases started as from 1 January 2016	0	0	1	1	0	3	0	0	0	0	5
Other cases (all)	2	4	1	1	1	1	0	0	1	0	11
Cases started before 1 January 2016	0	0	0	1	0	1	0	0	1	0	3
Cases started as from 1 January 2016	2	4	1	0	1	0	0	0	0	0	8
All cases	2	5	2	5	1	8	1	0	1	0	25

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	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 2017	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
Row 1 Attribution/ Allocation	21	0	1	0	3	0	4	1	0	0	0	12	22.21
Row 2 Others	10	0		0	1	0	1	0	0	1	0	7	14.56
Row 3 Total	31	0	1	0	4	0	5	1	0	1	0	19	20.30

Notes:

- 1) Attribution / allocation cases relate to cases involving transfer pricing between associated entities or the attribution of income to permanent establishments.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date when the case was allocated to a competent authority; and
 - (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.
- 3) The number of pre-2016 cases is higher at the start of this period than at the end of the last period due to: delayed creation of pre-2016 cases (delayed notification) and pre-1 July 2014 cases being by mistake excluded from 2016 MAP statistics.

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 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 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	India	2	3	0	0	0	0	0	0	0	0	0	5
	New Zealand	3	3	0	0	0	0	0	3	0	0	0	3
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7	2	0	0	1	1	0	0	0	0	0	7
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	12	8	0	0	1	1	0	3	0	0	0	15
Notes													
The number of post-2015 cases is higher at the start of this period than at the end of the last period due to the fact that there is one case that started in 2016 was notified by the other competent authority in 2018 and the case is included only in this table.													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 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)	7	9	2	4	1	0	1	0	0	0	0	0	8
Row 3 Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
Total	8	10	2	4	1	0	1	0	0	0	0	0	10
Notes:													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 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 New Zealand	10.77	0.84		
Row 2 Treaty Partners (de minimis rule applies)	2.17	1.15		
Row 3 Treaty Partners (Others)				
Total Average Time	7.33	0.96	n.a.	n.a.
<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 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)	2.86	1.14	1.60	2.74
Row 3 Treaty Partners (Others)				
Total Average Time	2.86	1.14	1.60	2.74
Notes:				

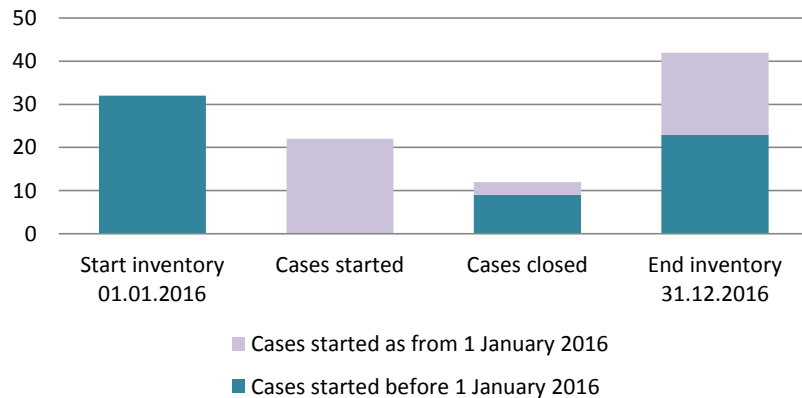
Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 3: All MAP Cases					
average time taken (in months) for post-2015 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	4.58	1.07	1.60	2.74
<u>Notes:</u>					

Australia

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	23	0	7	16
Other cases	9	0	2	7

Note: MAP cases for 2015 were collated from 1 July 2014 to 31 December 2015.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	12	1	11
Other cases	0	10	2	8

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	28.00
Other cases	9.00

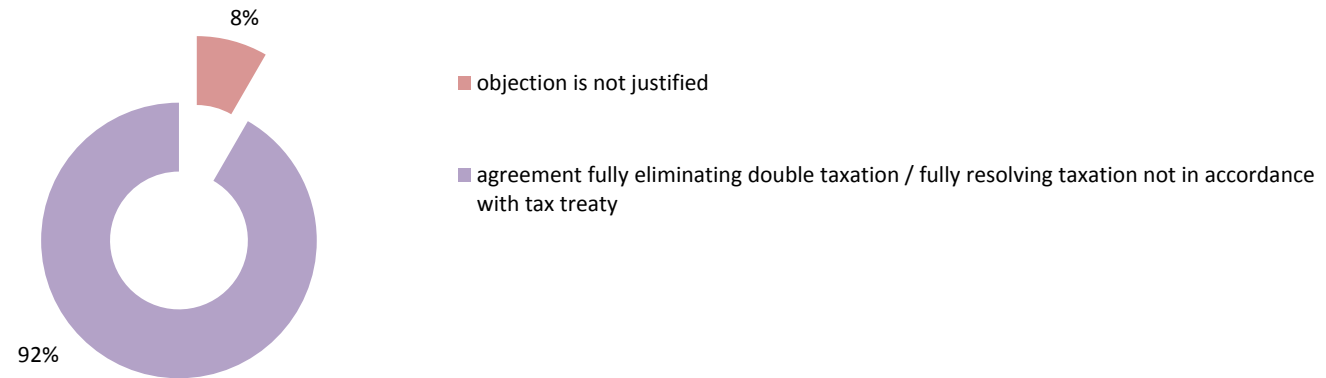
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (i) start date: the date when the case was allocated to a competent authority; and
- (ii) end date: the date when the case was closed subsequent to implementation of the MAP outcome.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.50	1.15	5.95	1.55
Other cases	5.75	1.17	5.22	0.54

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>

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	0	0	0	8	0	0	0	0	8
Cases started before 1 January 2016	0	0	0	0	0	7	0	0	0	0	7
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	0	1	0	0	0	3	0	0	0	0	4
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	1	0	0	0	1	0	0	0	0	2
All cases	0	1	0	0	0	11	0	0	0	0	12

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*⁹) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	2	0			0	0	2	0	0	0	0	0
2010	0	0			0	0	0	0	0	0	0	0
2011	0	0			0	0	0	0	0	0	0	0
2012	1	2			1	1	0	1	0	0	32	34
2013	2	1			1	0	1	1	0	0	22.4	0
2014	8	2			4	2	4	0	0	0	6.9	9.5
2015			12	2	0	1	12	1	0	0	0	9
Total	13	5	12	2	6	4	19	3	0	0	20.43	17.5

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2014**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	2	0			0	0	2	0				
2009	0	0			0	0	0	0				
2010	1	0			1	0	0	0			43	
2011	4	0			4	0	0	0			41	
2012	3	5			2	3	1	2			26	30
2013	7	1			5	0	2	1			3	
2014			8	2	0	0	8	2				
Total	17	6	8	2	12	3	13	5			22.83	30

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2013**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	0	0			0	0	0	0	0	0		
2008	2	0			0	0	2	0	0	0		
2009	0	1			0	0	0	0	0	0		
2010	3	0			2	0	1	0	0	0	38	
2011	5	0			1	0	4	0	0	0	27	
2012	5	6			2	1	3	5	0	0	19	--
2013			7	1	0	0	7	1	0	0		
Total	15	6	7	1	5	1	17	6	0	0	28	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2012**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	0	0			0	0	0	0	0	0	0	0
2007	0	0			0	0	0	0	0	0	0	0
2008	3	0			1	0	2	0	0	0	46	0
2009	0	1			0	1	0	0	0	0	0	35
2010	5	0			3	0	3	0	0	0	22	0
2011	8	0			1	0	5	0	0	0	11	0
2012			4	6	0	0	5	6	0	0	0	0
Total	16	1	4	6	5	1	15	6	0	0	25	35

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	0	0			0	0	0	0				
2006	0	1			0	1	0	0				71
2007	2	0			0	0	2	0				0
2008	3	4			0	4	3	0				18
2009	2	3			1	2	1	1			17	18
2010	15	2			8	2	7	0			8	2
2011			6	4	1	2	5	2			9	3
Total	22	10	6	4	10	11	18	3	0	0	9	17.18

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2011**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior	2	0			2	0	0	0	0	0	61	
2005	0	0			0	0	0	0	0	0		
2006	0	0			0	0	0	0	0	0		
2007	2	0			0	0	2	0	0	0	146	
2008	4	6			1	3	3	3	0	0	26	40
2009	4	2			4	2	1	3	0	0	12	25
2010			17	4	1	3	14	1	2	0	36	15
Total	8	8	17	4	8	8	20	7	2	0	14.05	10

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	2	0			0	0	2	0	0	0	0	0
2004	1	1			1	1	0	0	0	0	61	53
2005	0	1			0	0	0	1	0	0	0	0
2006	0	1			0	1	0	0	0	0	0	8
2007	6	2			5	2	0	0	1	0	146	20
2008	5	3			2	1	3	2	0	0	26	1
2009			9	10	2	1	6	9	1	0	12	1
Total	14	8	9	10	10	6	11	12	2	0	20.4	13.8

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	0	0			0	0	0	0	0	0	0	0
2003	2	0			0	0	2	0	0	0	0	0
2004	2	1			1	0	1	1	0	0	57	0
2005	1	1			1	0	0	1	0	0	32	0
2006	3	2			3	1	0	1	0	0	87	13
2007	9	2			3	0	6	2	0	0	42	0
2008			5	3	0	1	5	3	0	0	0	7
Total	17	6	5	3	8	2	14	8	0	0	27.2	10

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2007**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003	3	---	1	2		39
2004	6	---	2	4		33
2005	2	---		2		
2006	5	---	1	4		12
2007	---	10	1	9		12
Total	16	10	5	21		26

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Australia/Australie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **30 June 2006**

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	1	---	1			69
2001		---				
2002	1	---	1			56
2003	7	---	4	3		35
2004	12	---	6	6	2	27
2005	3	---	1	2		12
2006	--	8	3	5		7
Total	24	8	16	16	2*	25

* One case partial relief from double taxation, one case no relief from double taxation.