

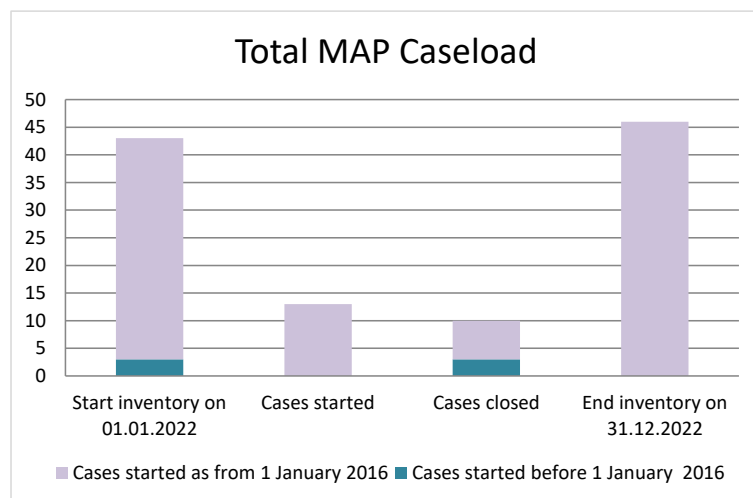
Mutual Agreement Procedure Statistics per jurisdiction

Indonesia

2016-2022 (post-MAP Statistics Reporting Framework)



Indonesia



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	24	9	4	29
Other cases	16	4	3	17

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	92.94
Other cases	92.94

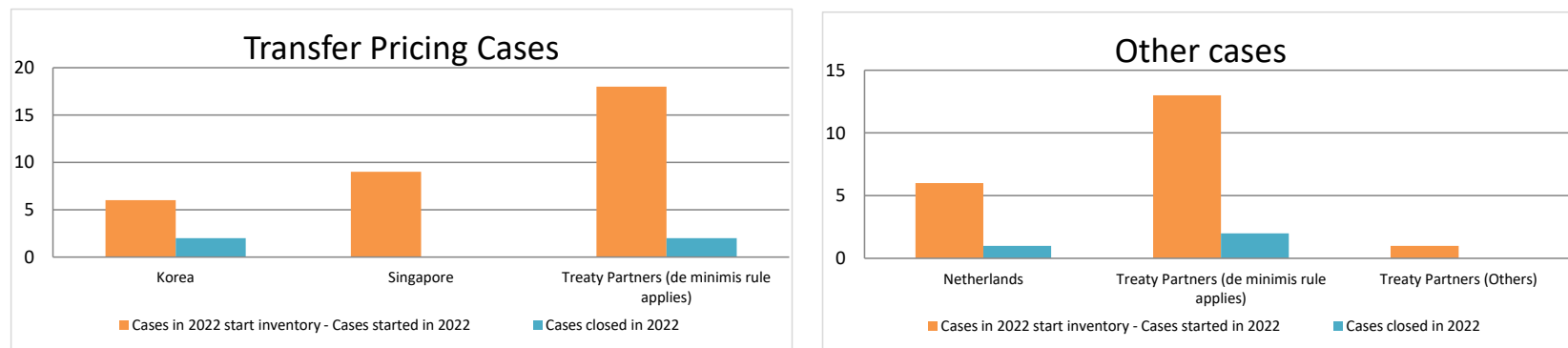
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
Same rules as under the MAP Statistics Reporting Framework

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.27	1.15	12.63	15.47
Other cases	26.92	1.15	16.78	37.90

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>

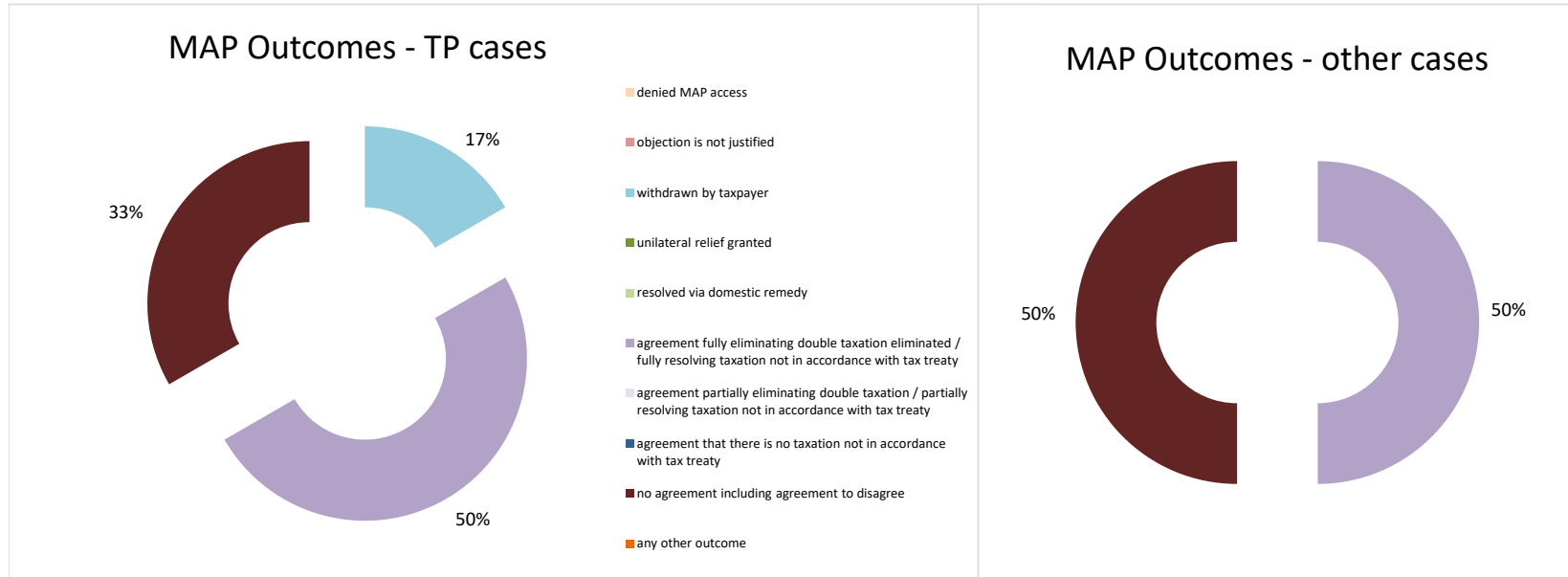
Overview of MAP partners (only for cases started as from 1 January 2016)

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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	1	0	0	3	0	0	2	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	0	1	0	0	3	0	0	0	0	4
Other cases (all)	0	0	0	0	0	2	0	0	2	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
All cases	0	0	1	0	0	5	0	0	4	0	10

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	0	0	0	2	0	0	92.94
Row 2 Others	1	0	0	0	0	0	0	0	0	1	0	0	92.94
Row 3 Total	3	0	0	0	0	0	0	0	0	3	0	0	92.94
Notes:													
Definition of a MAP case and counting of MAP cases	The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2022 MAP Statistics												
Category of cases	The definitions used to categorise (i) attribution/allocation cases and (ii) other cases are consistent with item (c) of Annex C of MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2022 MAP Statistics.												
Notes on the computation of average time	The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 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	Korea	5	1	0	0	0	0	0	2	0	0	0	0	4
	Singapore	5	4	0	0	0	0	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	14	4	0	0	1	0	0	1	0	0	0	0	16
	Total	24	9	0	0	1	0	0	3	0	0	0	0	29
Notes: There was difference on calculation of case starting date with one treaty partner in the previous period, but in this period, the starting date has been agreed by both Competent Authorities														

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
Netherlands	3	3	0	0	0	0	0	0	0	0	1	0	5
Treaty Partners (de minimis rule applies)	12	1	0	0	0	0	0	2	0	0	0	0	11
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	16	4	0	0	0	0	0	2	0	0	1	0	17

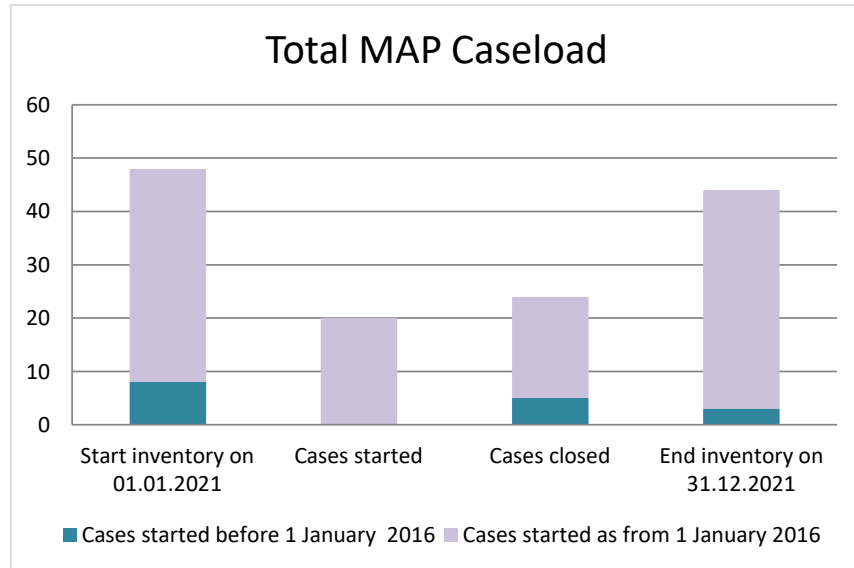
Notes:
During the period of 2021, there were discrepancies in the calculation of cases' starting dates with one treaty partner, but the problem has been resolved by both Competent Authorities.

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 Korea	28.80	1.15	11.82	16.98
Row 2 Treaty Partners (de minimis rule applies)	15.74	1.15	14.24	12.46
Total	22.27	1.15	12.63	15.47
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
Netherlands	7.27	1.15	n.a.	n.a.
Treaty Partners (de minimis rule applies)	36.75	1.15	16.78	37.90
Total	26.92	1.15	16.78	37.90
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	24.26	1.15	14.29	24.44
Notes:					

Indonesia



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	4	2
Other cases	2	0	1	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	25	12	14	23
Other cases	15	8	5	18

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.40
Other cases	81.96

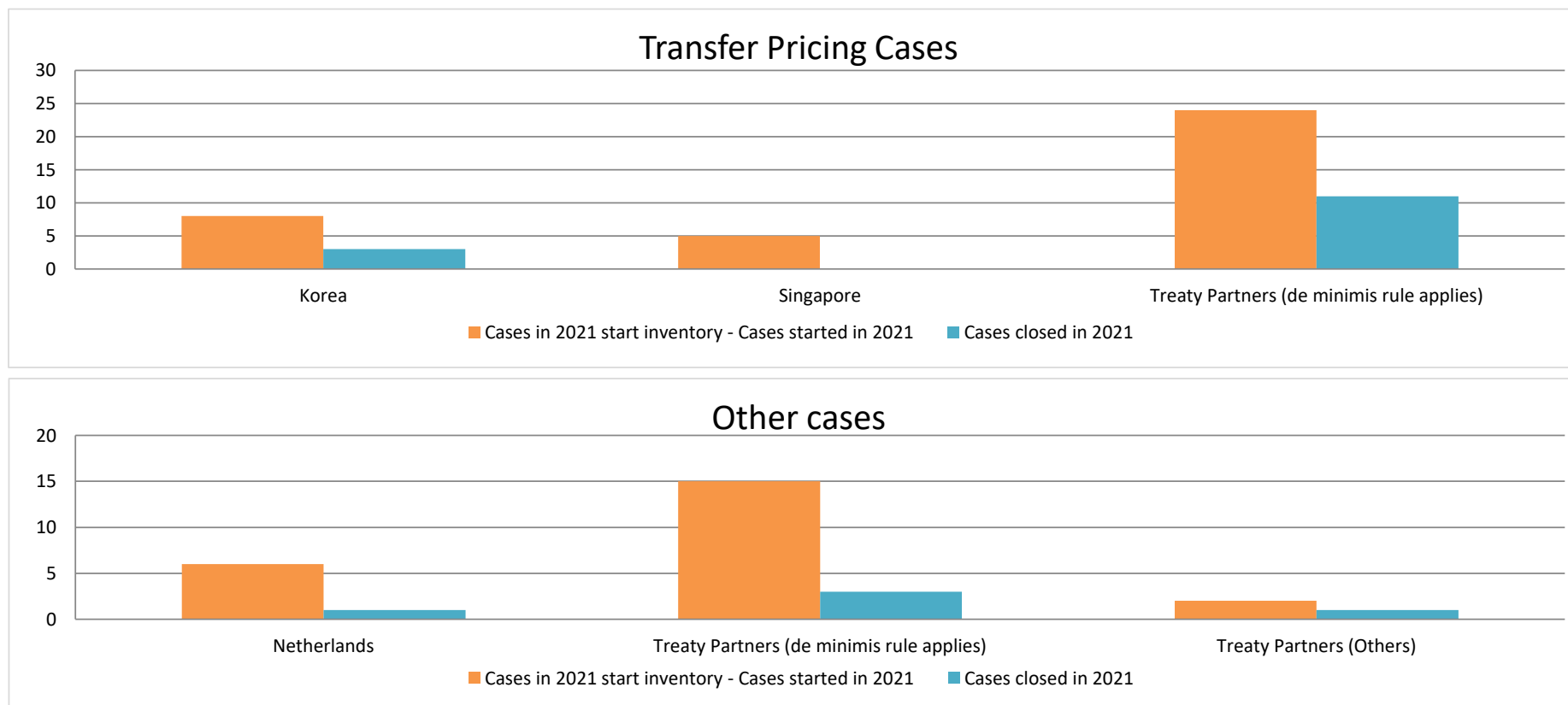
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	39.91	1.32	13.78	25.72
Other cases	13.05	4.04	14.86	12.87

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>

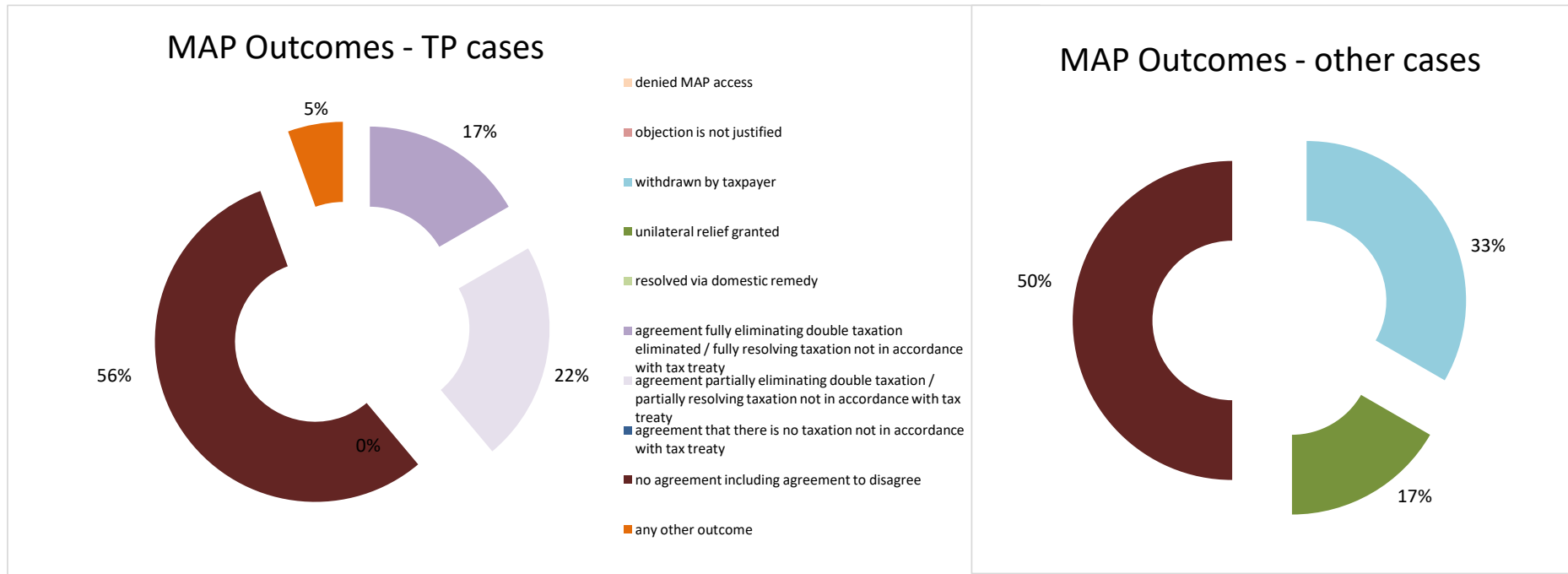
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	3	4	0	10	1	18
Cases started before 1 January 2016	0	0	0	0	0	0	1	0	3	0	4
Cases started as from 1 January 2016	0	0	0	0	0	3	3	0	7	1	14
Other cases (all)	0	0	2	1	0	0	0	0	3	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	2	1	0	0	0	0	2	0	5
All cases	0	0	2	1	0	3	4	0	13	1	24

Annex A

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

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	6	0	0	0	0	0	0	1	0	3	0	2	79.40
Row 2 Others	2	0	0	0	0	0	0	0	0	1	0	1	81.96
Row 3 Total	8	0	0	0	0	0	0	1	0	4	0	3	79.91
Notes:													
Definition of a MAP case and counting of MAP cases		The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2021 MAP Statistics											
Category of cases		The definitions used to categorise (i) attribution/allocation cases and (ii) other cases are consistent with item (c) of Annex C of MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2021 MAP Statistics.											
Notes on the computation of average time		The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP Statistics Reporting Framework.											

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	
Row 1	Korea	6	2	0	0	0	0	0	1	2	0	0	0	5
	Singapore	1	4	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	18	6	0	0	0	0	0	2	1	0	7	1	13
	Total	25	12	0	0	0	0	0	3	3	0	7	1	23
Notes:														
The MAP case closed 'any other outcome' was due to the Indonesian taxpayer adhering to the Indonesian Tax Amnesty Program covering several fiscal years including the year to relevant to the MAP case.														

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
Row 1 Netherlands	4	2	0	0	0	0	0	0	0	0	1	0	5
Row 2 Treaty Partners (de minimis rule applies)	9	6	0	0	2	0	0	0	0	0	1	0	12
Row 3 Treaty Partners (Others)	2	0	0	0	0	1	0	0	0	0	0	0	1
Total	15	8	0	0	2	1	0	0	0	0	2	0	18
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
Row 1 Korea	32.94	1.74	8.65	24.30
Row 2 Treaty Partners (de minimis rule applies)	41.82	1.21	15.70	26.25
Total	39.91	1.32	13.78	25.72
Notes:				

Annex B

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

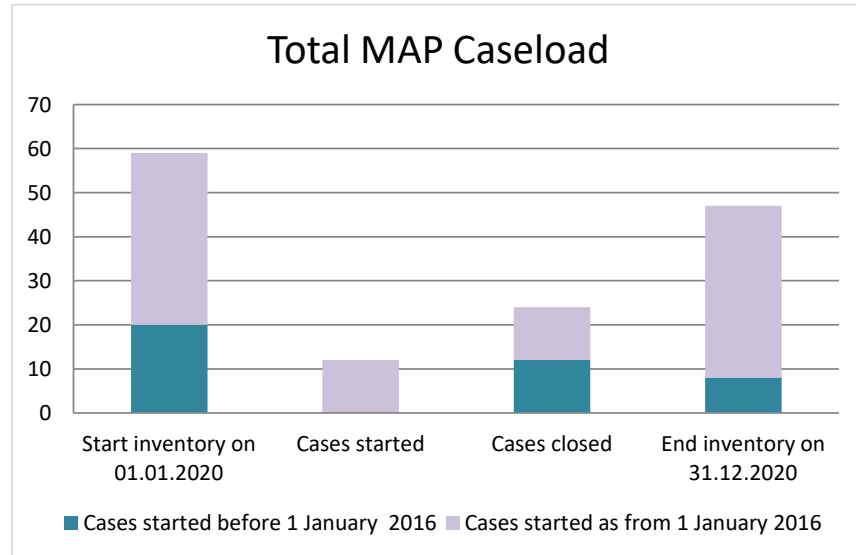
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Netherlands	2.01	7.63	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	11.75	2.67	14.14	13.35
Row 3 Treaty Partners (Others)	27.98	4.57	15.58	12.39
Total	13.05	4.04	14.86	12.87
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	32.84	2.04	13.95	23.74
<u>Notes:</u>					

Indonesia



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	7	0	1	6
Other cases	13	0	11	2

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	29	5	10	24
Other cases	10	7	2	15

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	63.54
Other cases	103.96

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

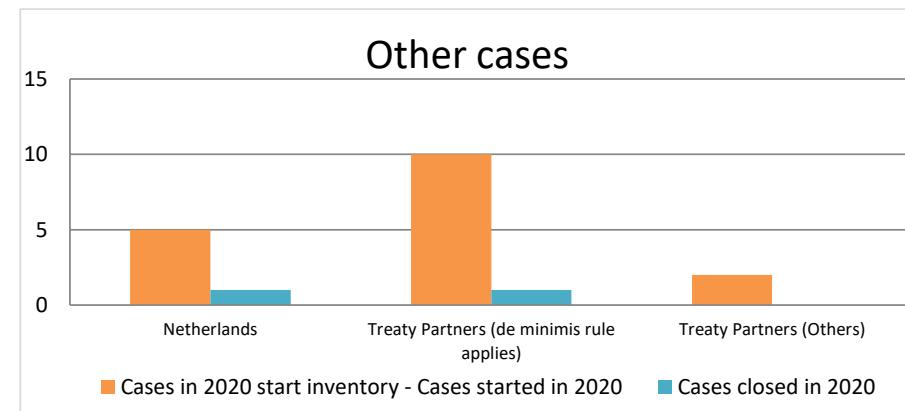
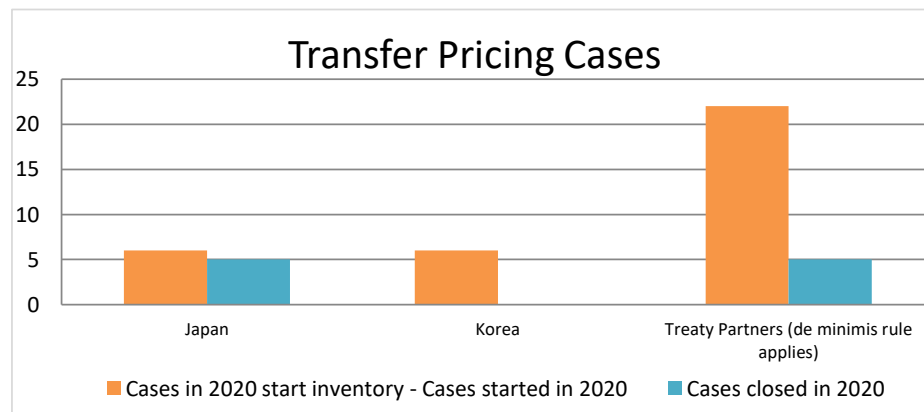
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.91	0.84	10.93	15.09
Other cases	20.93	1.15	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

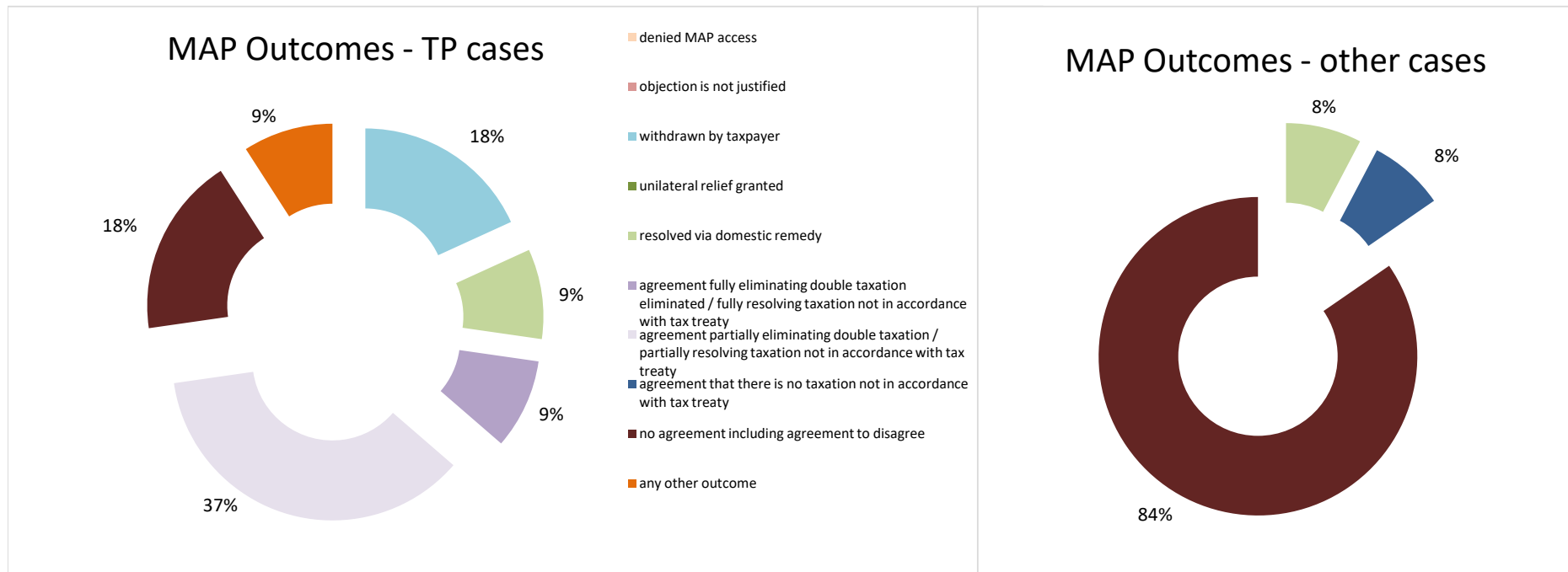
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	0	1	1	4	0	2	1	11
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	2	0	1	1	4	0	1	1	10
Other cases (all)	0	0	0	0	1	0	0	1	11	0	13
Cases started before 1 January 2016	0	0	0	0	0	0	0	1	10	0	11
Cases started as from 1 January 2016	0	0	0	0	1	0	0	0	1	0	2
All cases	0	0	2	0	2	1	4	1	13	1	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	7	0	0	0	0	0	0	0	0	1	0	6	63.54
Row 2	Others	13	0	0	0	0	0	0	0	1	10	0	2	103.96
Row 3	Total	20	0	0	0	0	0	0	0	1	11	0	8	100.59
Notes:														
Definition of a MAP case and counting of MAP cases		The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2019 MAP Statistics												
Category of cases		The definitions used to categorise (i) attribution/allocation cases and (ii) other cases are consistent with item (c) of Annex C of MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2019 MAP Statistics.												
Potential mismatches between 2020 start inventory and 2019 end inventory		The number of cases pending on 1 January 2020 is the same with Ending Inventory on 31 December 2019. The notification of different inventory is due to the unintentional deletion on the number of case on 1 January 2020 during the filing process												
Notes on the computation of average time		The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.												

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
Row 1	Japan	6	0	0	0	0	0	1	3	0	1	0	1
	Korea	5	1	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	18	4	0	0	2	0	1	0	1	0	1	17
	Total	29	5	0	0	2	0	1	4	0	1	1	24
<p><u>Notes:</u> As mentioned by the other Competent Authority during the matching process, according to the Common Issues Note, if "the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented", the case is considered as closed with outcome "Any other outcome". Hence, a case with a de minimis partner was closed under 'any other outcome'.</p>													

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
Netherlands	2	3	0	0	0	0	0	0	0	0	1	0	4
Treaty Partners (de minimis rule applies)	6	4	0	0	0	0	1	0	0	0	0	0	9
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	10	7	0	0	0	0	1	0	0	0	1	0	15
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
Row 1 Japan	28.30	0.38	11.74	16.56
Row 2 Treaty Partners (de minimis rule applies)	23.52	1.29	9.58	12.65
Total	25.91	0.84	10.93	15.09
Notes:				

Annex B

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

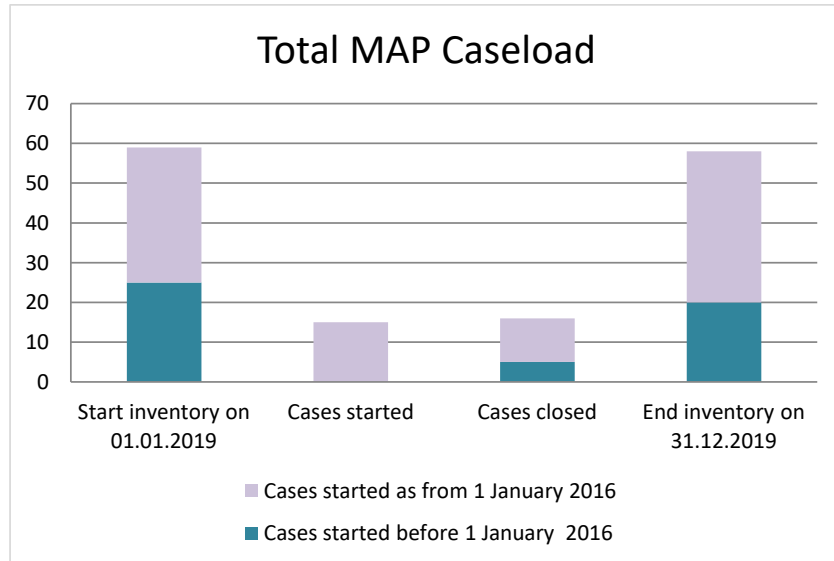
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Netherlands	2.99	1.15	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	38.86	1.15	n.a.	n.a.
Total	20.93	1.15	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-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	25.08	0.89	10.93	15.09
<u>Notes:</u>					

Indonesia



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	10	0	3	7
Other cases	15	0	2	13

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	27	9	7	29
Other cases	7	6	4	9

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	63.12
Other cases	65.77

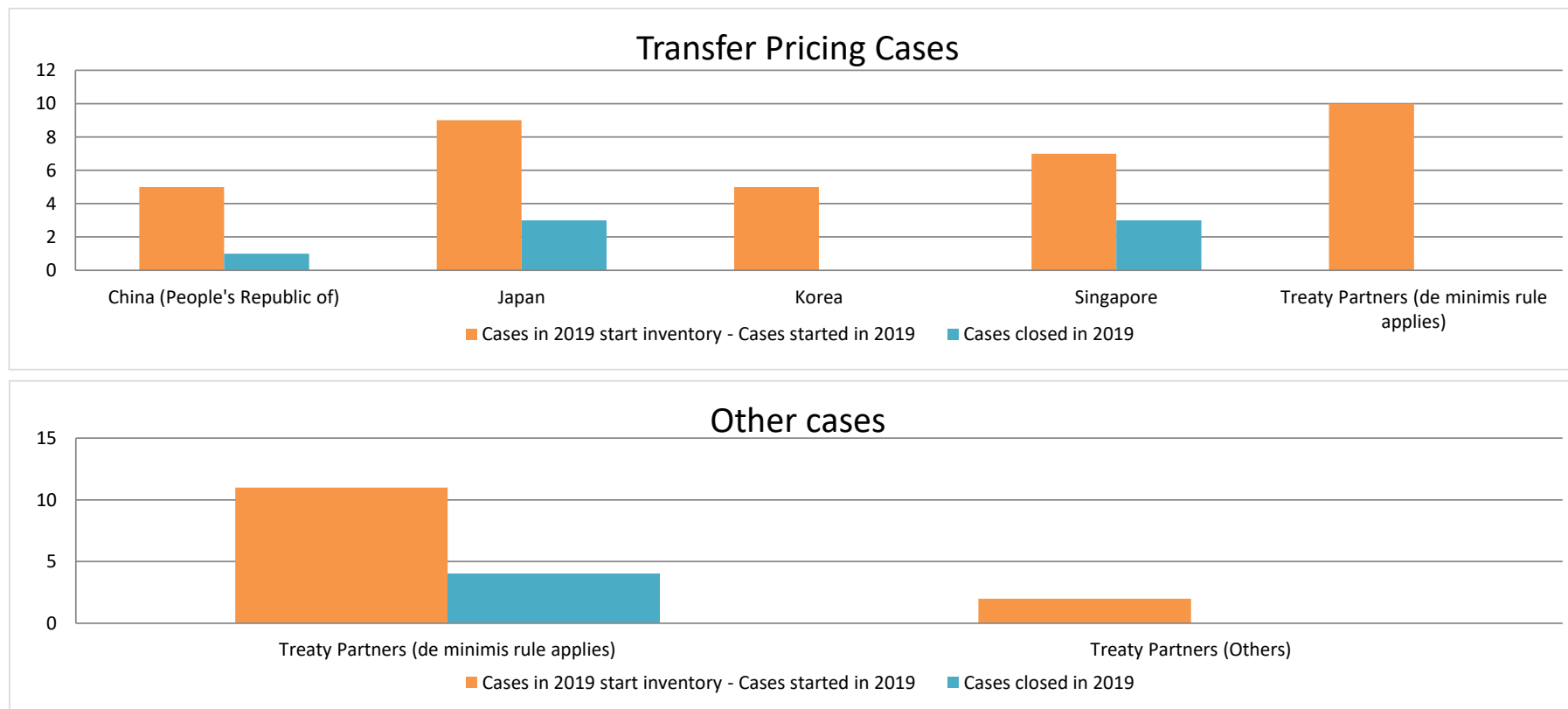
Note: The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.59	1.07	9.06	4.61
Other cases	11.35	0.48	2.27	1.91

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>

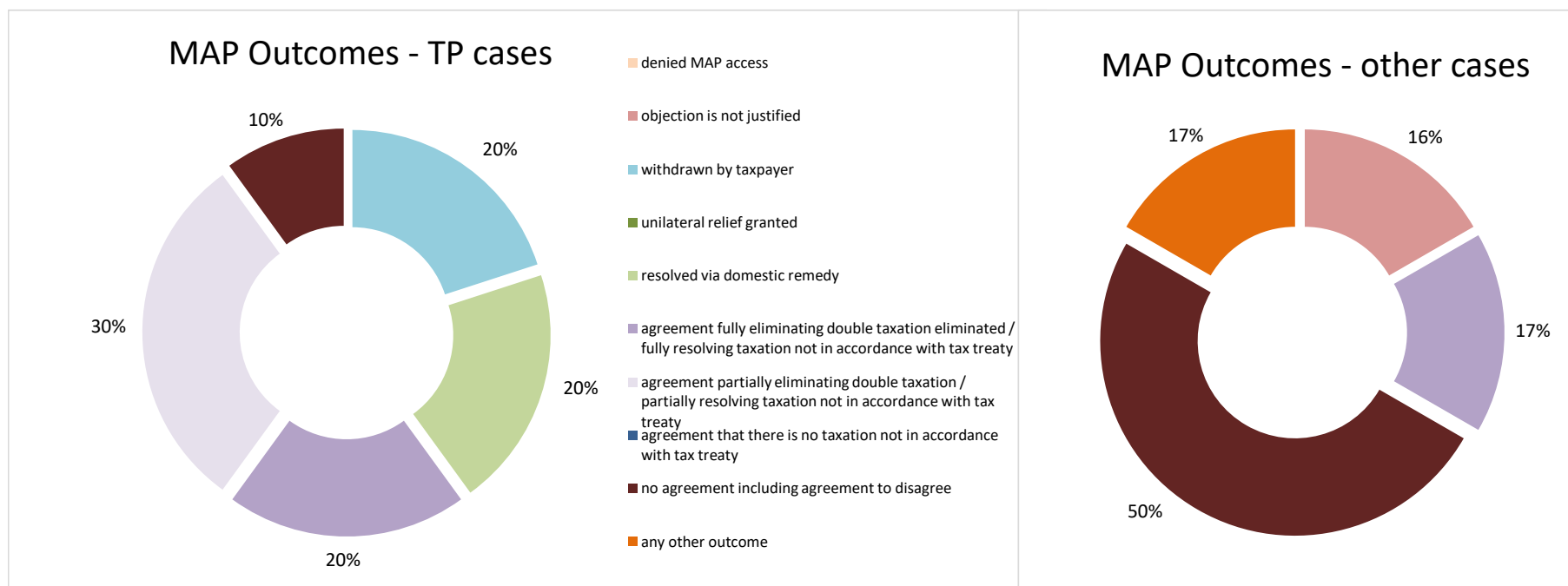
Overview of MAP partners (only for cases started as from 1 January 2016)

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	0	2	2	3	0	1	0	10
Cases started before 1 January 2016	0	0	2	0	1	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	0	0	1	2	3	0	1	0	7
Other cases (all)	0	1	0	0	0	1	0	0	3	1	6
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	1	0	2
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	2	1	4
All cases	0	1	2	0	2	3	3	0	4	1	16

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	10	0	0	2	0	1	0	0	0	0	0	7	63.12
Row 2 Others	15	0	1	0	0	0	0	0	0	1	0	13	65.77
Row 3 Total	25	0	1	2	0	1	0	0	0	1	0	20	64.18
<p>Notes:</p> <p>1) The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2018 MAP Statistics</p> <p>2) The definitions used to categorise (i) attribution/allocation cases and (ii) other cases are consistent with item (c) of Annex C of MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2018 MAP Statistics.</p> <p>3) The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.</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
China (People's Republic of)	5	0	0	0	0	0	1	0	0	0	0	0	4
Japan	8	1	0	0	0	0	0	2	0	0	1	0	6
Korea	3	2	0	0	0	0	0	0	0	0	0	0	5
Singapore	4	3	0	0	0	0	0	0	3	0	0	0	4
Treaty Partners (de minimis rule applies)	7	3	0	0	0	0	0	0	0	0	0	0	10
Total	27	9	0	0	0	0	1	2	3	0	1	0	29
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
Treaty Partners (de minimis rule applies)	7	4	0	0	0	0	0	1	0	0	2	1	7
Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
Total	7	6	0	0	0	0	0	1	0	0	2	1	9
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
China (People's Republic of)	42.97	0.46	n.a.	n.a.
Japan	14.26	1.05	7.57	6.69
Singapore	10.12	1.29	11.29	1.48
Total	16.59	1.07	9.06	4.61
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
Treaty Partners (de minimis rule applies)	11.35	0.48	2.27	1.91
Total	11.35	0.48	2.27	1.91
Notes:				

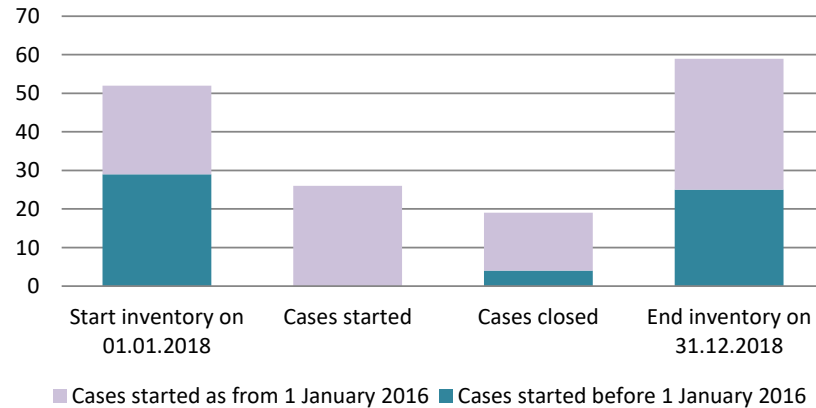
Annex B

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	14.68	0.86	7.93	4.16
<u>Notes:</u>					

Indonesia

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	14	0	4	10
Other cases	15	0	0	15

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	19	18	10	27
Other cases	4	8	5	7

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	48.78
Other cases	n.a.

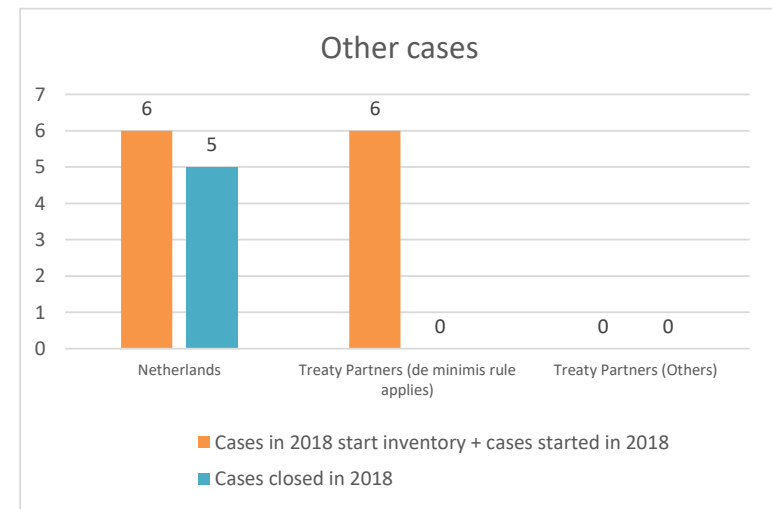
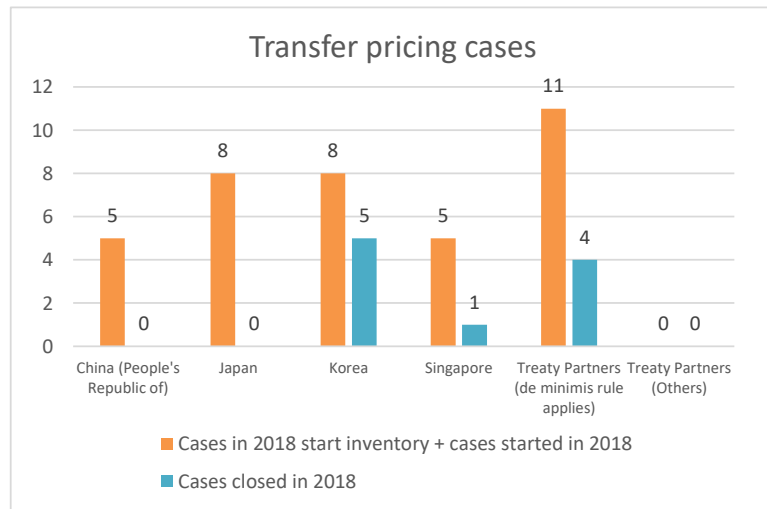
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.62	0.91	5.75	3.61
Other cases	1.91	0.24	0.30	1.97

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)

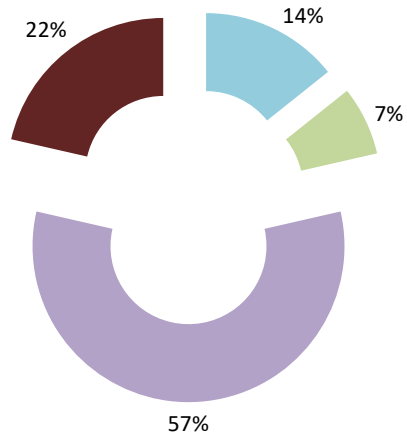
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



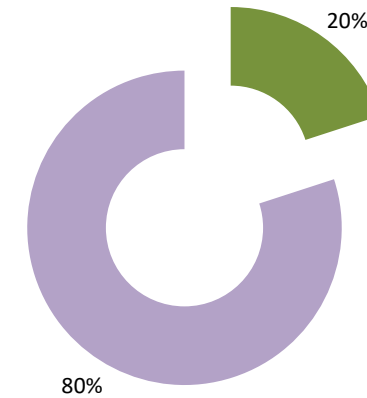
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	0	1	8	0	0	3	0	14
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	0	0	4
Cases started as from 1 January 2016	0	0	2	0	1	4	0	0	3	0	10
Other cases (all)	0	0	0	1	0	4	0	0	0	0	5
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	4	0	0	0	0	5
All cases	0	0	2	1	1	12	0	0	3	0	19

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	14	0	0	0	0	0	4	0	0	0	0	10	48.78
Row 2	Others	15	0	0	0	0	0	0	0	0	0	0	15	n.a.
Row 3	Total	29	0	0	0	0	0	4	0	0	0	0	25	48.78
<p><u>Notes:</u> The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.</p>														

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
China (People's Republic of)	3	2	0	0	0	0	0	0	0	0	0	0	5
Japan	1	7	0	0	0	0	0	0	0	0	0	0	8
Korea	3	5	0	0	0	0	1	4	0	0	0	0	3
Singapore	2	3	0	0	1	0	0	0	0	0	0	0	4
Treaty Partners (de minimis rule applies)	10	1	0	0	1	0	0	0	0	0	3	0	7
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19	18	0	0	2	0	1	4	0	0	3	0	27
Notes													
1) China: One case with China in the beginning inventory 1 January 2018 is reclassified from Others to Attribution/Allocation. In addition, after having correspondence with the Chinese CA, Indonesia is aware of 1 unrecorded case which started in 2018.													
2) Japan: The change in number of cases from 8 to 7. After having correspondence with the Japanese CA, 2 cases starting in 2018 were merged into 1 case.													
3) Korea: The number of case in Inventory on 1 January 2018 is changed from 4 to 3, since in Indonesia's view the pertinent case has been ended in fiscal year 2017.													
4) The change in number of cases in inventory with one of the treaty partners falling under the de minimis rule on 1 January 2018 stems from 2 previously unrecorded cases which should have been written in inventory for the year 2017.													

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
Row 1 Netherlands	0	6	0	0	0	1	0	4	0	0	0	0	1
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	4	2	0	0	0	0	0	0	0	0	0	0	6
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	8	0	0	0	1	0	4	0	0	0	0	7
Notes: One case with one of the treaty partners falling under the de minimis rule in the beginning inventory on 1 January 2018 is reclassified from Others to Attribution/Allocation.													

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	Korea	11.47	0.84	6.68	4.79
	Singapore	7.33	0.26	0.30	7.04
Row 2	Treaty Partners (de minimis rule applies)	7.88	1.15	6.01	0.49
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	9.62	0.91	5.75	3.61
<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 Netherlands	1.91	0.24	0.30	1.97
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	1.91	0.24	0.30	1.97
<u>Notes:</u> Out of 5 cases ended with the Netherlands, 1 is closed without Milestone 1.				

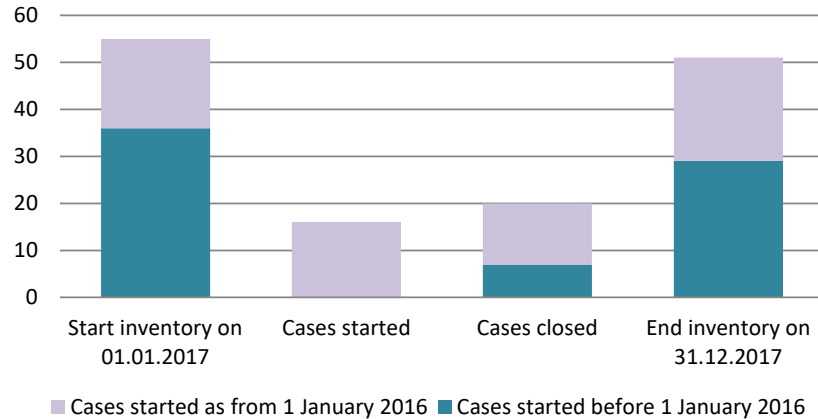
Annex B

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	7.05	0.68	4.07	3.10
Notes:					

Indonesia

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	18	0	4	14
Other cases	18	0	3	15

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	9	10	2	17
Other cases	10	6	11	5

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	42.21
Other cases	51.36

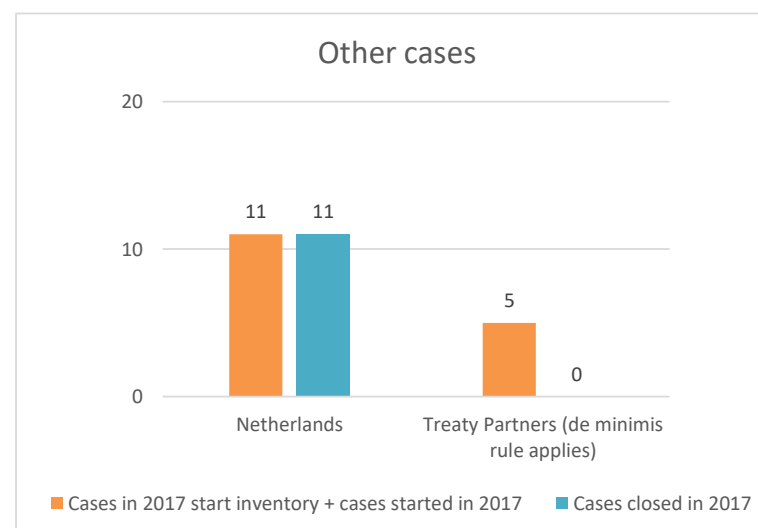
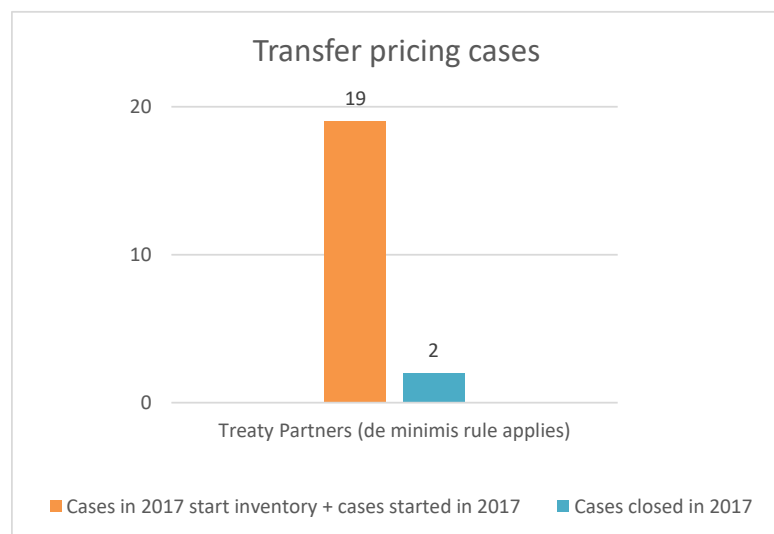
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.25	1.17	4.93	9.32
Other cases	9.38	1.34	5.31	4.09

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>

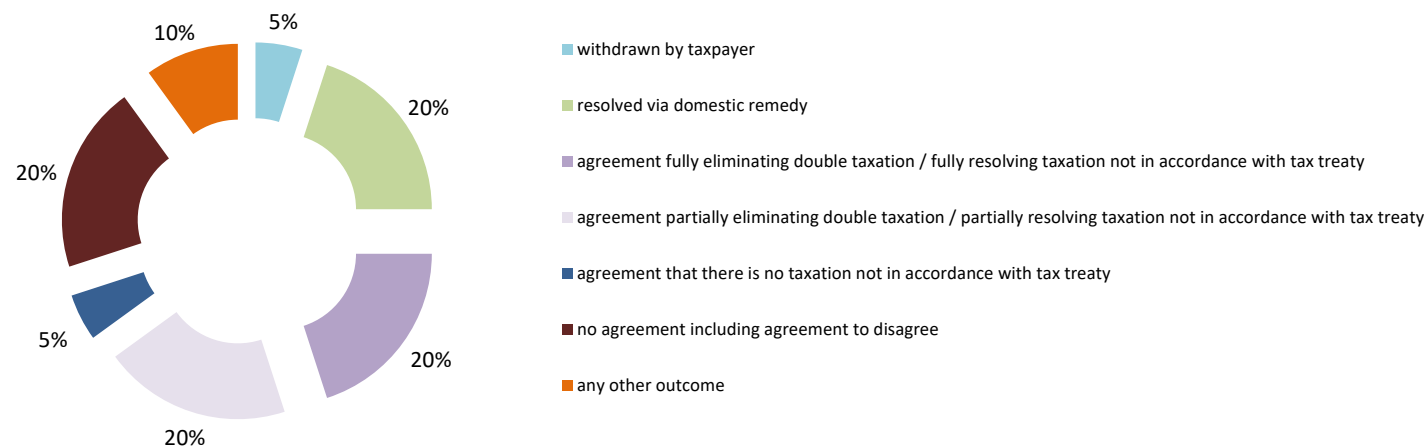
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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	2	2	0	0	1	0	6
Cases started before 1 January 2016	0	0	0	0	2	1	0	0	1	0	4
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
Other cases (all)	0	0	0	0	2	2	4	1	3	2	14
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
Cases started as from 1 January 2016	0	0	0	0	2	0	4	1	2	2	11
All cases	0	0	1	0	4	4	4	1	4	2	20

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	18	0	0	0	0	2	1	0	0	1	0	14	42.21
Row 2 Others	18	0	0	0	0	0	2	0	0	1	0	15	51.36
Row 3 Total	36	0	0	0	0	2	3	0	0	2	0	29	46.13
<p>Notes:</p> <p>1) For pre-2016 cases, Indonesia uses the same rules as the ones applied for post-2015 cases as per the Mutual Agreement Procedure Statistics Reporting Framework.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the mutual agreement procedure statistics reporting framework.</p> <p>3) 2016 end inventory differs from 2017 start inventory because of the reclassification of several cases and the addition of some cases not previously reported.</p>													

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 2 Treaty Partners (<i>de minimis</i> rule applies)	9	10	0	0	1	0	0	1	0	0	0	0	17
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9	10	0	0	1	0	0	1	0	0	0	0	17
Notes													
1) The MAP inventory on 1 January 2017 with one jurisdiction changed from 2 to 1 because we reclassified the case as pre-2016 after we do correspondence with this jurisdiction's CA. The taxpayer submit their request in 2015 while Indonesia receive notification letter from this jurisdiction's CA in 2016. Consequently, in our previous report we classified the case as post-2015 case.													
2) As of now, Indonesia has not received any opening/notification letter from another jurisdiction's Competent Authority regarding 2 MAP cases. Indonesia being made aware of these 2 MAP cases when the FTA MAP Secretariat asking for clarification regarding statistical mismatch with this jurisdiction's report last year.													

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
Netherlands	9	2	0	0	0	0	2	0	4	1	2	2	0
Treaty Partners (<i>de minimis</i> rule applies)	1	4	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10	6	0	0	0	0	2	0	4	1	2	2	5
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 2 Treaty Partners (de minimis rule applies)	14.25	1.17	4.93	9.32
Row 3 Treaty Partners (Others)				
Total Average Time	14.25	1.17	4.93	9.32
<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 1 Netherlands	9.38	1.34	5.31	4.09
Row 2 Treaty Partners (<i>de minimis</i> rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	9.38	1.34	5.31	4.09
<u>Notes:</u>				

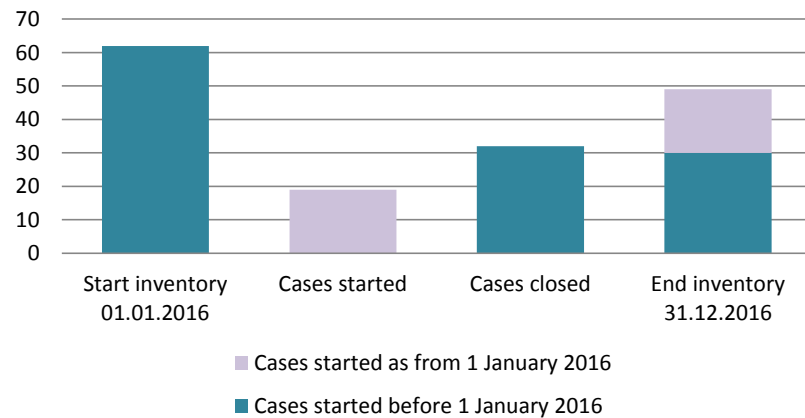
Annex B

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

Table 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	10.13	1.31	5.24	5.04
<u>Notes:</u>					

Indonesia

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	19	0	5	14
Other cases	43	0	27	16

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	9	0	9
Other cases	0	10	0	10

For 2 out of the 9 transfer pricing cases that started during the 2016 reporting period, Indonesia's competent authority was only informed of these cases in 2017 while gathering the 2016 MAP statistics.

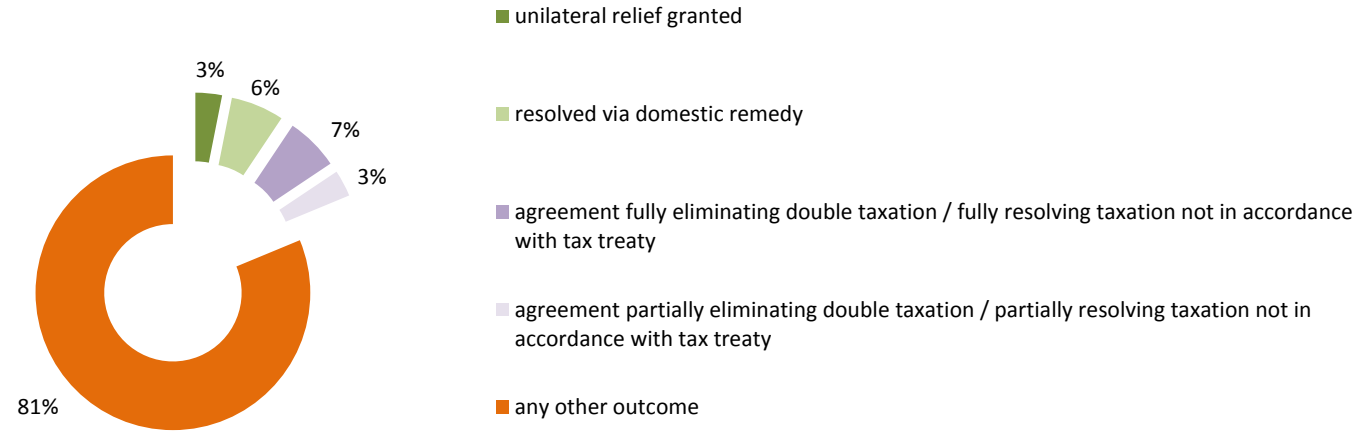
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.98
Other cases	27.90

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules: Indonesia used the same rules as the ones applied for cases started as from 1 January 2016 as per the mutual agreement procedure statistics reporting framework.

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	0	0	2	2	1	0	0	0	5
Cases started before 1 January 2016	0	0	0	0	2	2	1	0	0	0	5
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	1	0	0	0	0	0	26	27
Cases started before 1 January 2016	0	0	0	1	0	0	0	0	0	26	27
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	2	2	1	0	0	26	32

The cases closed with the outcome “any other outcome” are cases where Indonesia and its treaty partners agreed to close the MAP cases and will obey and enforce any decision issued by a tax court.