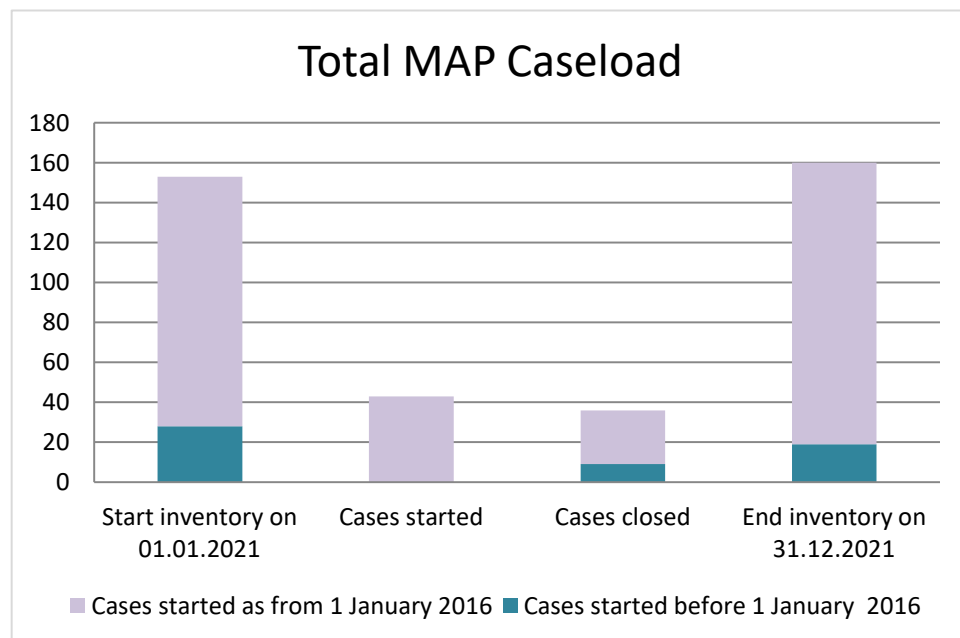


China (People's Republic of)



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	10	0	6	4
Other cases	18	0	3	15

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	56	19	17	58
Other cases	69	24	10	83

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	76.84
Other cases	79.23

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

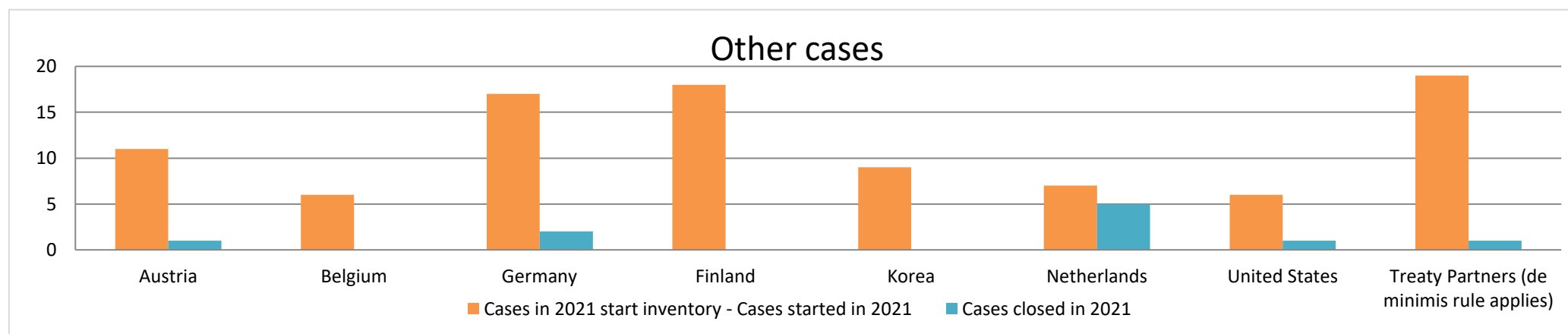
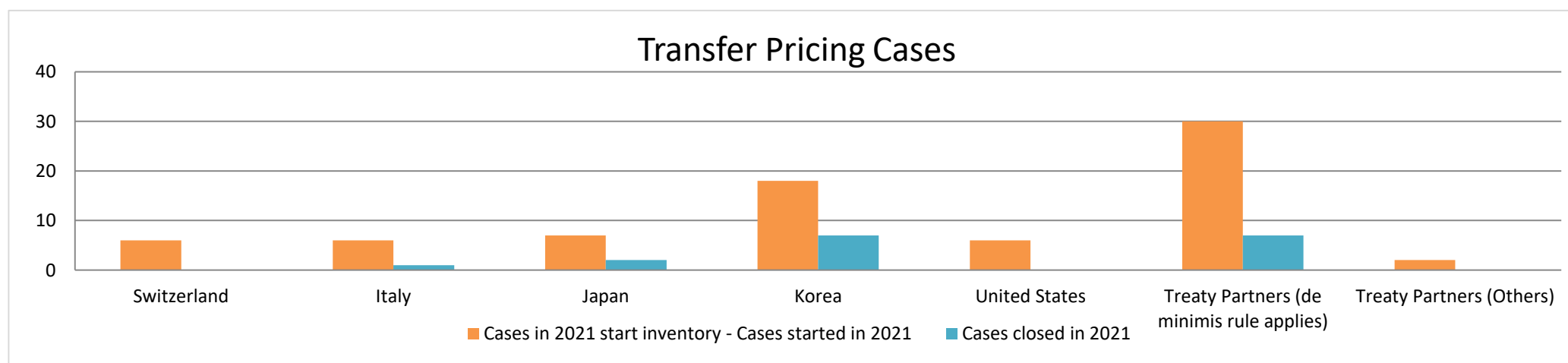
- (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and
- (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted"

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	37.89	1.83	29.71	15.40
Other cases	41.93	1.06	11.29	36.86

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)

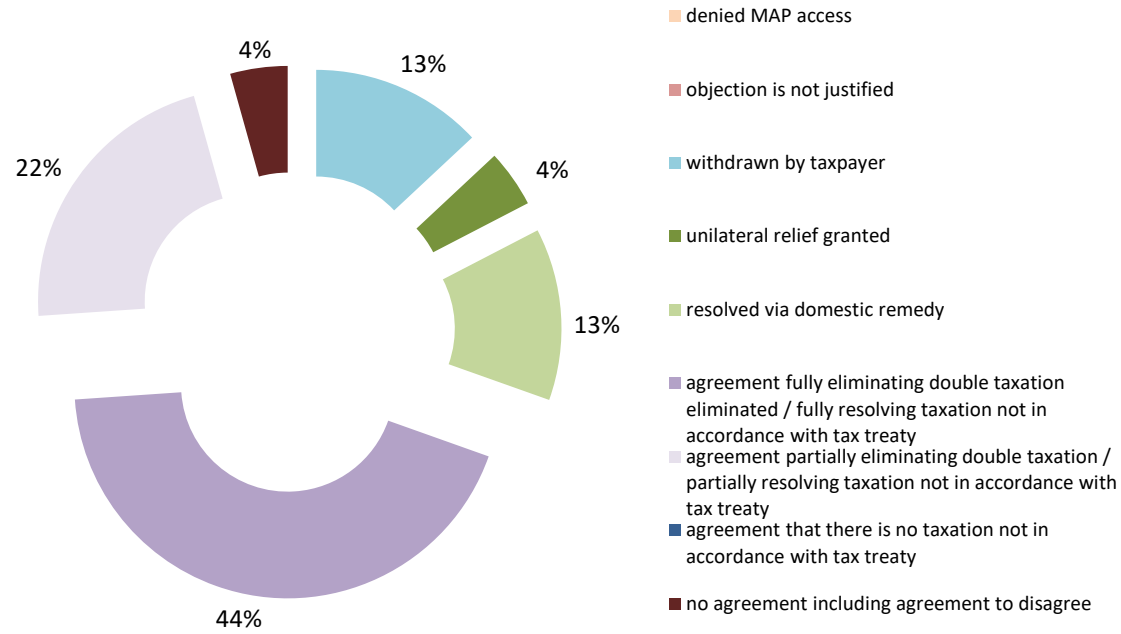
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



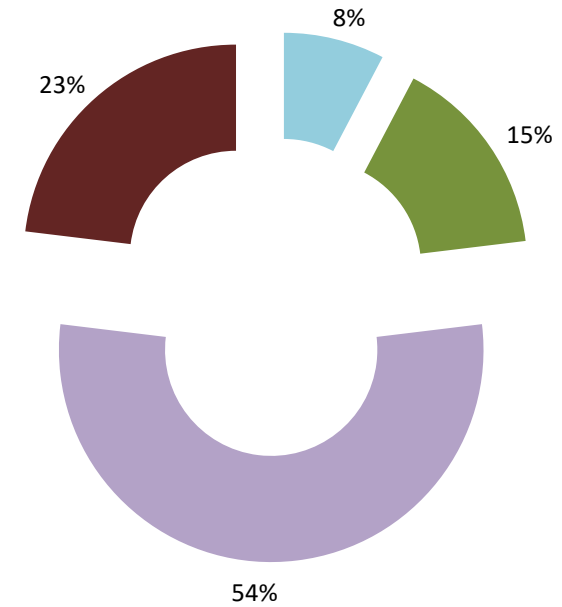
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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	3	1	3	10	5	0	1	0	23
Cases started before 1 January 2016	0	0	0	0	1	5	0	0	0	0	6
Cases started as from 1 January 2016	0	0	3	1	2	5	5	0	1	0	17
Other cases (all)	0	0	1	2	0	7	0	0	3	0	13
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	1	2	0	5	0	0	2	0	10
All cases	0	0	4	3	3	17	5	0	4	0	36

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	10	0	0	0	0	1	5	0	0	0	0	4	76.84
Row 2 Others	18	0	0	0	0	0	2	0	0	1	0	15	79.23
Row 3 Total	28	0	0	0	0	1	7	0	0	1	0	19	77.64
<p><u>Notes:</u></p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: for transfer pricing cases, the date when the two competent authorities start bilateral consultation; for other cases, the date when China sends position paper to another competent authority; and (ii) end date: the date when the two competent authorities (CAs) reach an agreement or the date when two CAs agree to stop the MAP or the date when the taxpayer formally applies for terminating the MAP when the case is "withdrawn by taxpayer", or the date when China receives the official notification of another CA in cases of "unilateral relief granted".</p>													

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	Switzerland	2	4	0	0	0	0	0	0	0	0	0	6
	Italy	6	0	0	0	1	0	0	0	0	0	0	5
	Japan	6	1	0	0	0	0	0	1	1	0	0	5
	Korea	12	6	0	0	0	0	0	3	4	0	0	11
	United States	5	1	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	23	7	0	0	2	1	2	1	0	0	1	23
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	56	19	0	0	3	1	2	5	5	0	1	58
Notes:													

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	Austria	11	0	0	0	0	0	0	0	0	1	0	10
	Belgium	4	2	0	0	0	0	0	0	0	0	0	6
	Germany	10	7	0	0	1	1	0	0	0	0	0	15
	Finland	15	3	0	0	0	0	0	0	0	0	0	18
	Korea	8	1	0	0	0	0	0	0	0	0	0	9
	Netherlands	7	0	0	0	0	1	0	4	0	0	0	2
	United States	2	4	0	0	0	0	0	1	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	12	7	0	0	0	0	0	0	0	1	0	18
	Total	69	24	0	0	1	2	0	5	0	2	0	83
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
Row 1 Italy	44.13	1.15	n.a	n.a
Japan	38.83	1.15	36.97	1.86
Korea	31.87	2.74	n.a	n.a
Row 2 Treaty Partners (de minimis rule applies)	42.75	1.21	22.46	28.93
Total	37.89	1.83	29.71	15.40
<u>Notes:</u>				

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	Austria	55.00	1.00	2.00	54.00
	Germany	28.64	0.87	n.a.	n.a.
	Netherlands	47.90	1.15	18.05	37.51
	United States	18.08	0.99	0.30	17.79
Row 2	Treaty Partners (de minimis rule applies)	49.40	1.15	n.a.	n.a.
	Total	41.93	1.06	11.29	36.86
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	39.38	1.54	19.48	27.32
Notes:					