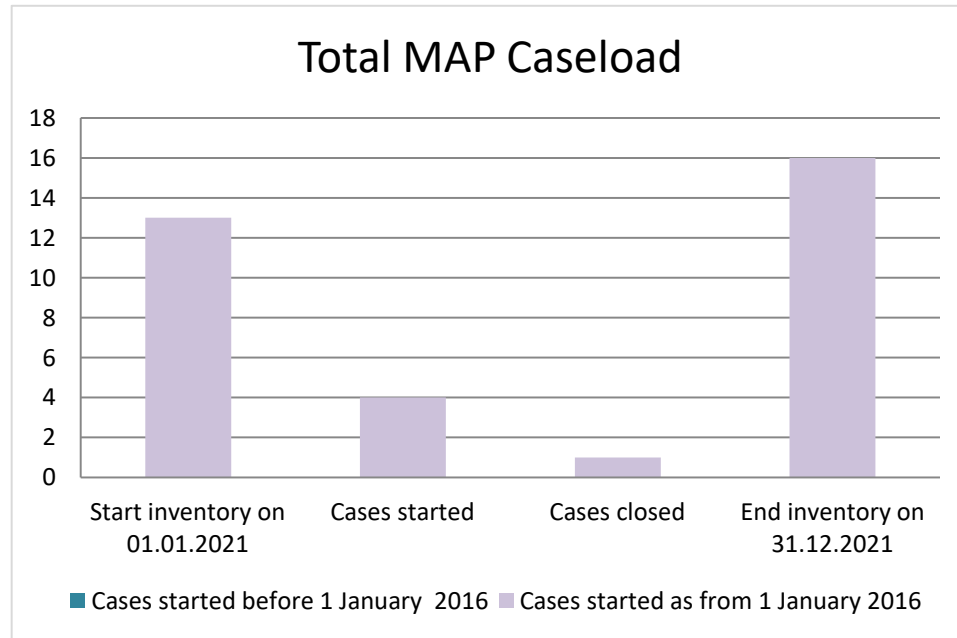


## Israel



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

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 9                    | 0             | 1            | 8                  |
| Other cases                          | 4                    | 4             | 0            | 8                  |

### Average time needed to close MAP cases

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

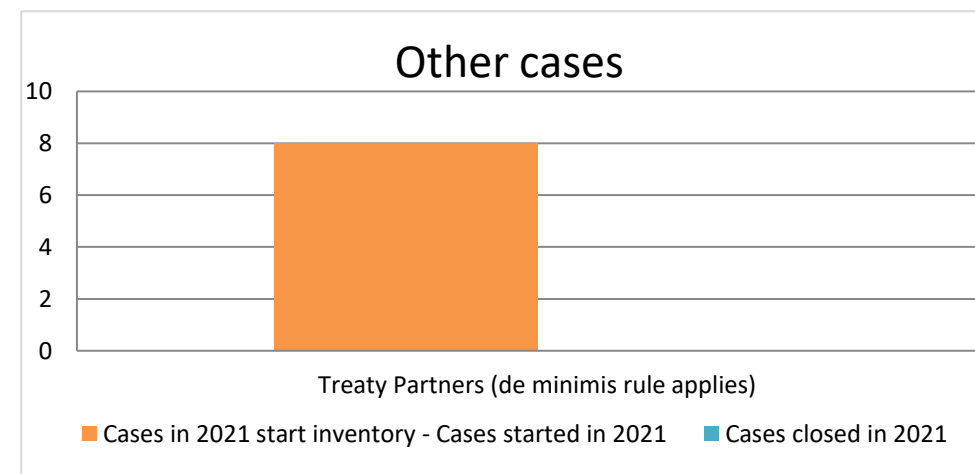
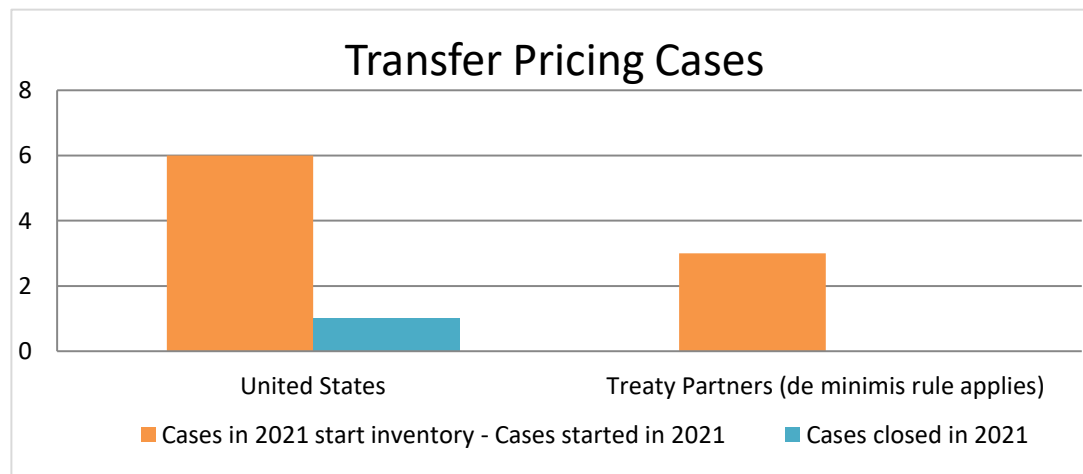
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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               | 8.25         | 1.15             | 6.25                 | 2.01               |
| Other cases                          | n.a.         | n.a.             | 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>

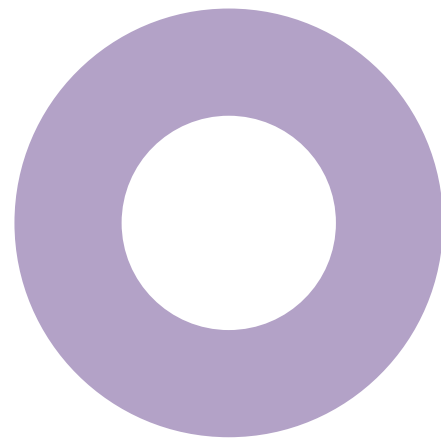
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 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.

### MAP Outcomes - TP cases



100%

- 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

### MAP Outcomes - other cases

n.a.

| 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 |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-------|
| <b>Transfer pricing cases (all)</b>  | 0                 | 0                          | 0                     | 0                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 1     |
| 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                     | 0                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 1     |
| <b>Other cases (all)</b>             | 0                 | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0     |
| 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                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0     |
| <b>All cases</b>                     | 0                 | 0                          | 0                     | 0                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 1     |

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<br>Attribution/<br>Allocation  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 2<br>Others  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| Row 3<br>Total   | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   | n.a.  |
| <p><b>Notes:</b></p> <p>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, except that cases with a number of taxpayers were counted as one.</p> <p>Category of cases      As it is stated in the MAP Statistics Reporting Framework: (i) An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment; or (b) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case; (ii) Other MAP Cases – any MAP case that is not an attribution / allocation MAP case.</p> <p>Notes on the computation of average time      The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the day Israel received notice of the case, either from the partner country or the request from an Israeli resident to initiate MAP, and (ii) end date: the day the case was either resolved (agreement reached with other CA), or otherwise closed.</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   |
| United States                               | 6   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 5   |
| Treaty Partners (de minimis rule applies)   | 3   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 3   |
| Total                                       | 9   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 8   |
| 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   |
| Treaty Partners (de minimis rule applies) | 4   | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 8   |
| Total                                     | 4   | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 8   |
| 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             |
| United States                               | 8.25   | 1.15   | 6.25                   | 2.01                 |
| Total                                       | 8.25   | 1.15   | 6.25                   | 2.01                 |
| Notes:                                      |  |  |                        |                      |

Row 1

| 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<br>Total           | n.a.   | n.a.   | n.a.                   | n.a.                 |
| 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  | <b>Total Average Time</b> | 8.25   | 1.15                   | 6.25                 | 2.01 |
| Notes:   |                           |  |                        |                      |      |