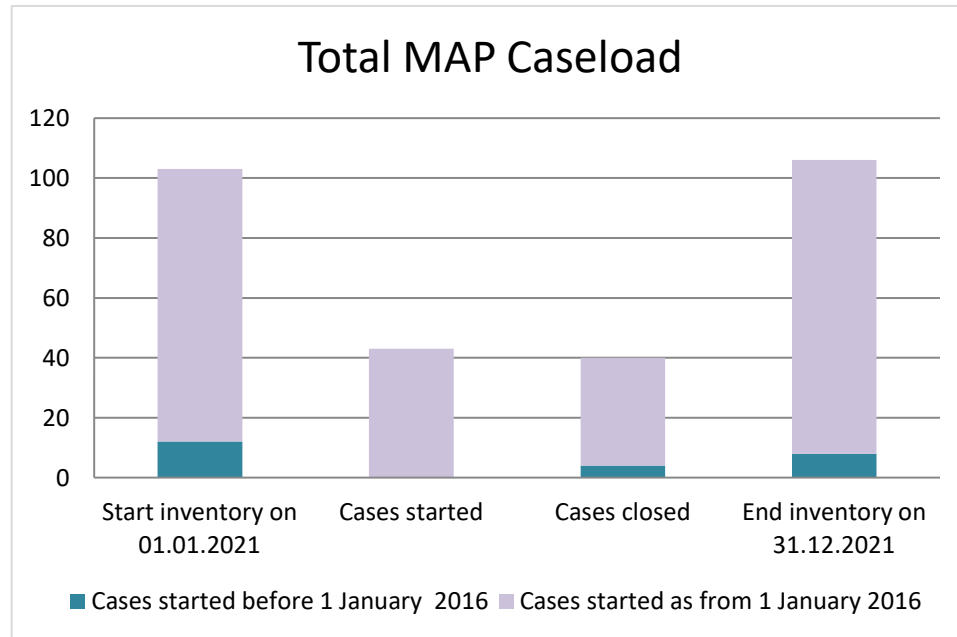


Japan



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	4	8
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	78	33	29	82
Other cases	13	10	7	16

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	82.86
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:

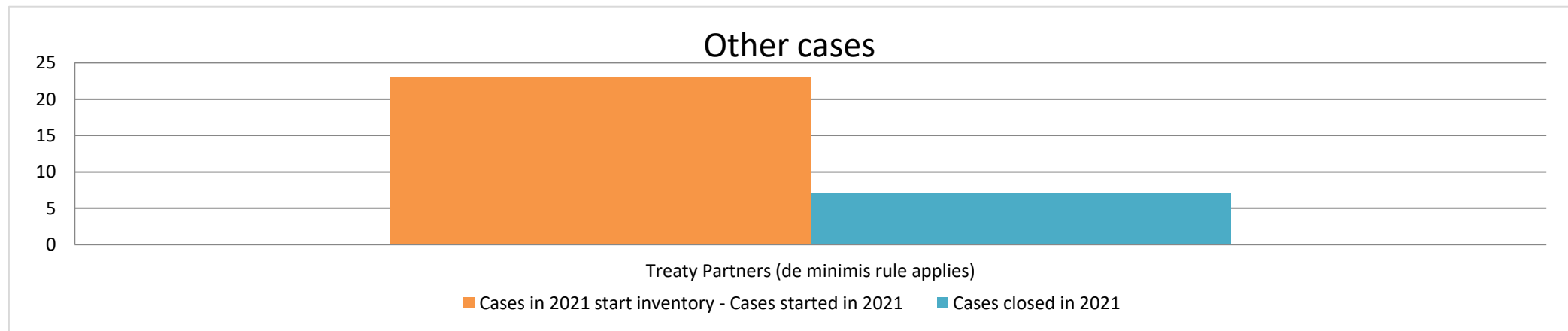
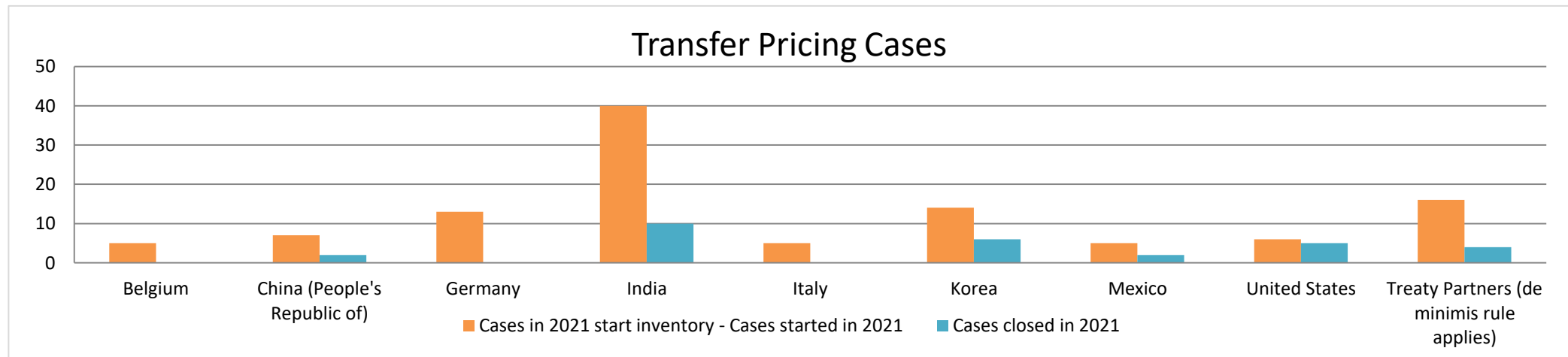
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.58	0.93	11.00	12.28
Other cases	26.79	1.11	11.19	19.27

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>

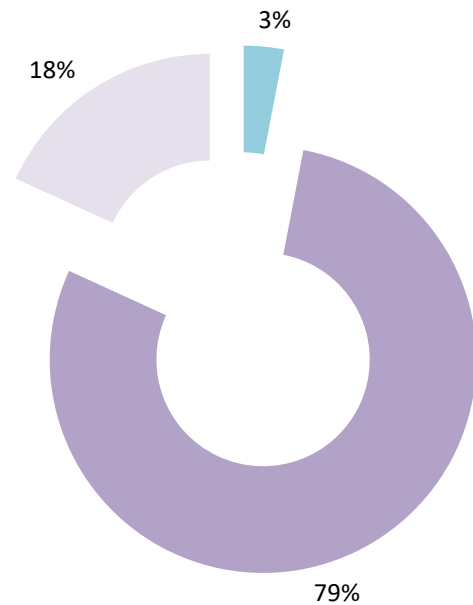
Overview of MAP partners (only for cases started as from 1 January 2016)

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



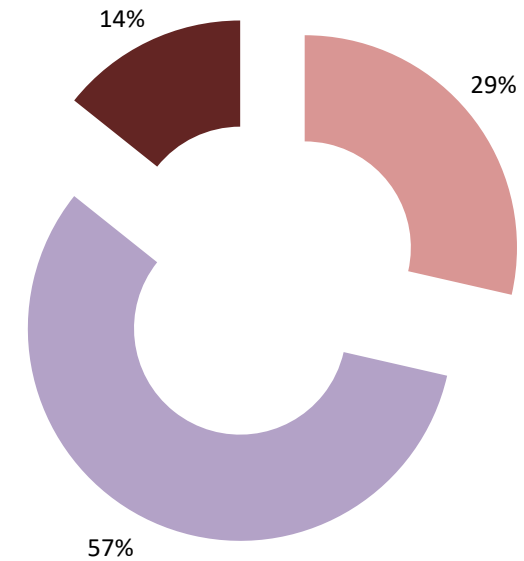
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- 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



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	26	6	0	0	0	33
Cases started before 1 January 2016	0	0	0	0	0	0	4	0	0	0	4
Cases started as from 1 January 2016	0	0	1	0	0	26	2	0	0	0	29
Other cases (all)	0	2	0	0	0	4	0	0	1	0	7
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	0	0	0	4	0	0	1	0	7
All cases	0	2	1	0	0	30	6	0	1	0	40

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	12	0	0	0	0	0	0	4	0	0	0	8	82.86
Row 2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3 Total	12	0	0	0	0	0	0	4	0	0	0	8	82.86
<p>Notes:</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.</p> <p>Category of cases As it is stated in the MAP Statistics Reporting Framework: (i) attribution/allocation MAP cases is MAP cases 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 date when the MAP request was received or notification was given by the other competent authority; and (ii) end date : the date of formal closure of the case (including agreement reached) which means the date when the latter closing letter is sent to / received from the other competent authority.</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	Belgium	4	1	0	0	0	0	0	0	0	0	0	5
	China (People's Republic of)	6	1	0	0	0	0	1	1	0	0	0	5
	Germany	9	4	0	0	0	0	0	0	0	0	0	13
	India	36	4	0	0	1	0	9	0	0	0	0	30
	Italy	3	2	0	0	0	0	0	0	0	0	0	5
	Korea	4	10	0	0	0	0	6	0	0	0	0	8
	Mexico	4	1	0	0	0	0	2	0	0	0	0	3
	United States	5	1	0	0	0	0	5	0	0	0	0	1
Row 2	Treaty Partners (de minimis rule applies)	7	9	0	0	0	0	3	1	0	0	0	12
	Total	78	33	0	0	1	0	26	2	0	0	0	82
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)	13	10	0	2	0	0	0	4	0	0	1	0	16
Total	13	10	0	2	0	0	0	4	0	0	1	0	16
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	China (People's Republic of)	38.83	1.15	36.97	1.86
	India	22.48	0.97	10.28	12.20
	Korea	16.29	0.84	11.95	4.35
	Mexico	46.22	1.15	12.00	44.38
	United States	18.62	0.99	6.25	12.37
Row 2	Treaty Partners (de minimis rule applies)	17.24	0.70	3.85	13.41
	Total	22.58	0.93	11.00	12.28
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
Treaty Partners (de minimis rule applies)	26.79	1.11	11.19	19.27
Total	26.79	1.11	11.19	19.27
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	23.40	0.97	11.03	13.48
Notes:					