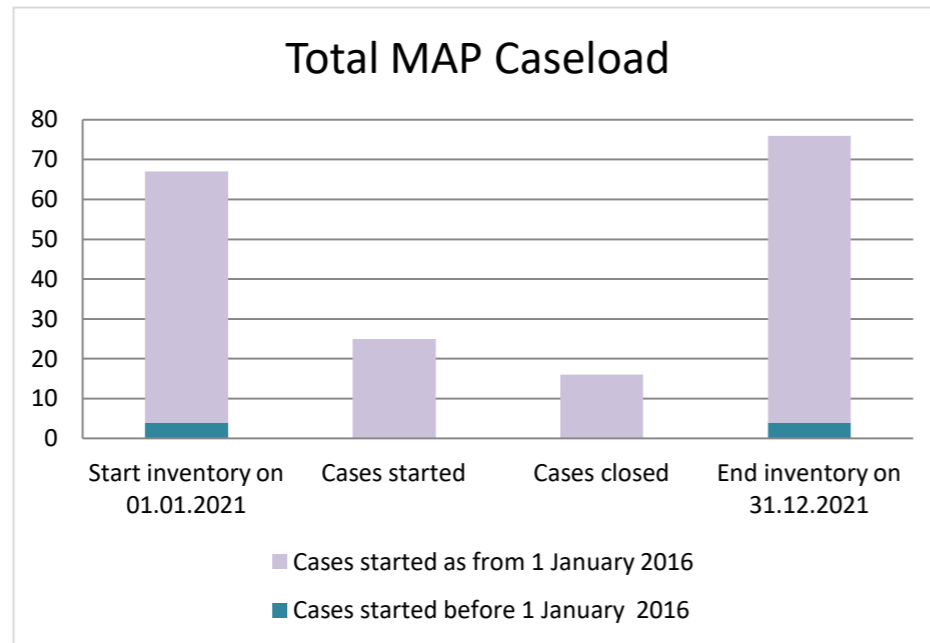


**Mexico**



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	3	0	0	3
Other cases	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	43	24	9	58
Other cases	20	1	7	14

**Average time needed to close MAP cases**

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

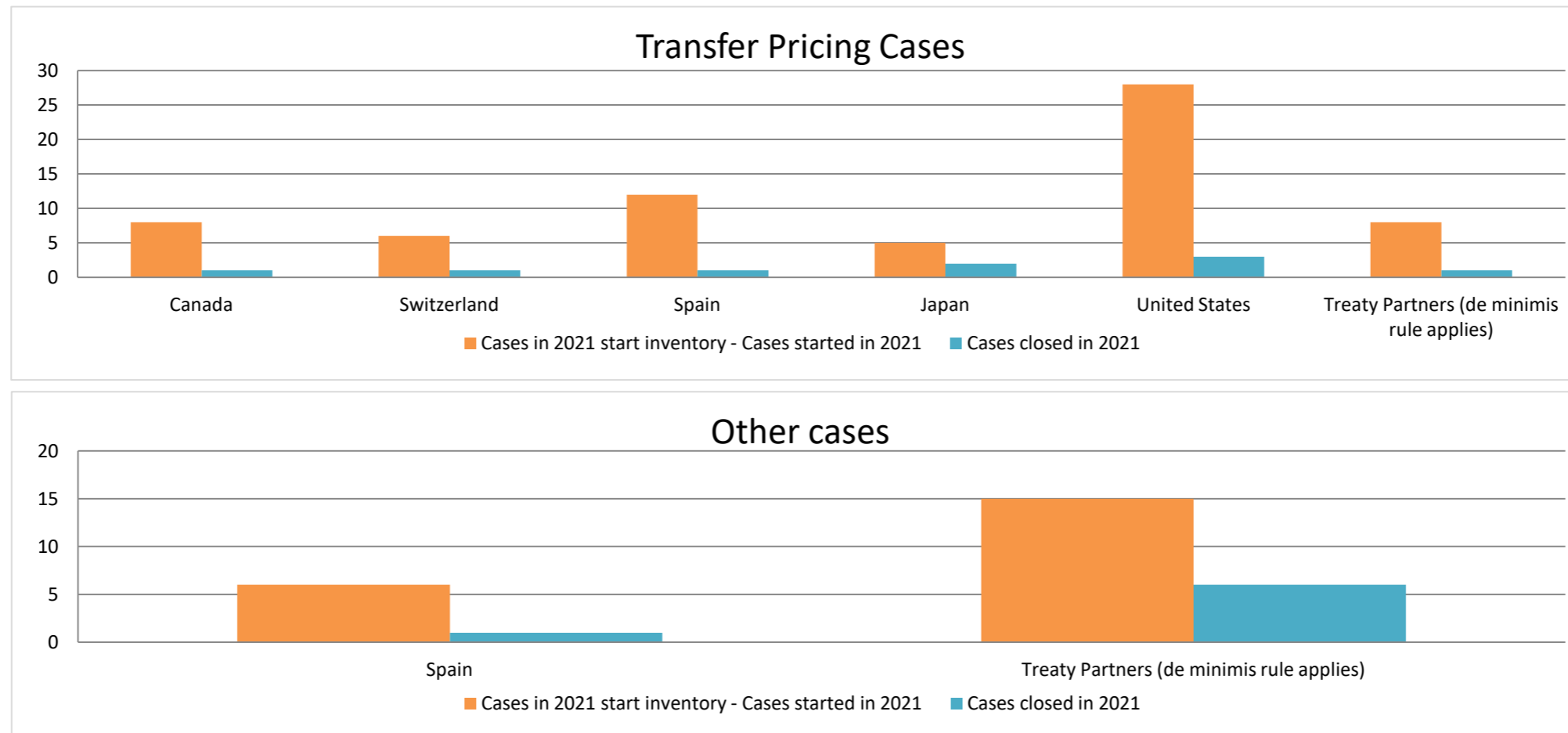
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	30.70	1.78	10.79	23.11
Other cases	30.85	2.15	18.27	33.75

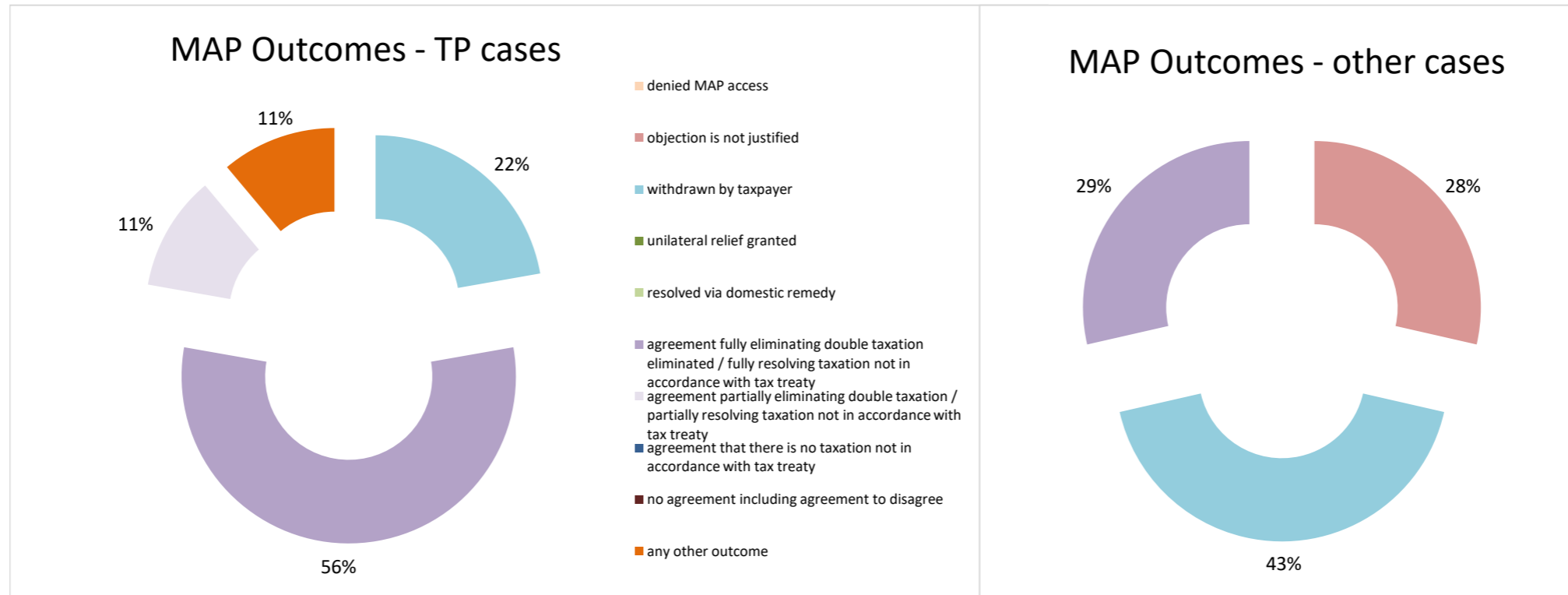
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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	2	0	0	5	1	0	0	1	9
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	2	0	0	5	1	0	0	1	9
<b>Other cases (all)</b>	0	2	3	0	0	2	0	0	0	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	3	0	0	2	0	0	0	0	7
<b>All cases</b>	0	2	5	0	0	7	1	0	0	1	16

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	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 2 Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3 Total	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
<p><b>Notes:</b></p> <p><b>Definition of a MAP case and counting of MAP cases</b></p> <p>A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. Cases within a competent authority's MAP inventory are (i) cases arising from a request submitted directly to that competent authority by a taxpayer; and (ii) cases arising from a request submitted by a taxpayer to the competent authority of the treaty partner and subsequently presented by that other competent authority to the competent authority. These are cases arising from requests submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or under Article 25(3), provided that in the latter case the requests are taxpayer-specific and not one for a generic interpretation of the provision of a tax treaty. Counting of MAP cases: A MAP request submitted by the taxpayer to one or both Contracting Parties to a tax treaty shall be counted as only one MAP case if (i) the request concerns the taxation of only one taxpayer in either Contracting Party or in each Contracting Party; or (ii) where the issue submitted for MAP discussion relates to transaction(s) of an entity which is not liable to tax at the level of the entity itself (for example, a transparent entity or an entity which is subject to domestic rules on fiscal unity or similar concepts), the request concerns the transactions of only one such entity in either Contracting Party or in each Contracting Party. In these circumstances, a MAP request will be counted as one case, irrespective of whether (i) the MAP request is submitted by the taxpayer to one or more competent authorities; (ii) the number of issues and taxation years involved, so long as these issues and taxation years are covered in the same MAP request; Where in either or both Contracting Parties, a MAP request concerns the taxation of more than one taxpayer or concerns more than one entity, then • if the number of taxpayers or entities concerned in each Contracting Party is the same, the number of MAP cases shall be equal to this number, or • if the number of taxpayers or entities concerned in each Contracting Party is different, the number of MAP cases shall be equal to the larger number. Any subsequent request by the same taxpayer or the same entity with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue shall be considered to be a new MAP request and the number of MAP cases arising from this new request shall be counted as described above.</p> <p><b>Category of cases</b></p> <p>(i) Attribution/allocation cases: Transfer pricing and attribution of profits between related parties. (ii) Other cases: Interpretation or application of a disposition of a tax treaty.</p> <p><b>Notes on the computation of average time</b></p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date in which the other Competent Authority informed Mexico about the MAP case, or the date of receipt of the MAP request from the taxpayer in Mexico (that depends of the Jurisdiction in which the MAP case was initiated); (ii) end date: the date of the official letter of the mutual agreement, or the date of the notification by or to the other Competent Authority of the mutual agreement, or even the date of the notification to the taxpayer; (iii) average time: The average time to complete a MAP case. This average shall be calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases. The result is the average cycle time of a MAP case in months, or in other words, the average number of months to complete a MAP case.</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:								
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	
Row 1	Canada	4	4	0	0	0	0	0	1	0	0
	Switzerland	6	0	0	0	0	0	0	1	0	0
	Spain	3	9	0	0	1	0	0	0	0	0
	Japan	4	1	0	0	0	0	0	2	0	0
	United States	21	7	0	0	0	0	0	1	1	0
Row 2	Treaty Partners (de minimis rule applies)	5	3	0	0	1	0	0	0	0	0
	Total	43	24	0	0	2	0	0	5	1	0
Notes:											

		no. of post-2015 cases remaining in MAP inventory on 31 December 2021
no agreement including agreement to disagree	any other outcome	
Column 12	Column 13	Column 14
0	0	7
0	0	5
0	0	11
0	0	3
0	1	25
0	0	7
0	1	58

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							
			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
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
Spain	5	1	0	1	0	0	0	0	0	0
Treaty Partners (de minimis rule applies)	15	0	0	1	3	0	0	2	0	0
Total	20	1	0	2	3	0	0	2	0	0
Notes:										

		no. of post-2015 cases remaining in MAP inventory on 31 December 2021
no agreement including agreement to disagree	any other outcome	
Column 12	Column 13	Column 14
0	0	5
0	0	9
0	0	14



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	Canada	14.62	6.81	14.87	0.00
	Switzerland	16.27	1.12	0.03	16.24
	Spain	15.09	1.15	3.68	11.41
	Japan	46.22	1.15	12.00	44.38
	United States	28.72	1.15	22.16	22.26
Row 2	Treaty Partners (de minimis rule applies)	51.75	1.15	n.a.	n.a.
	Total	30.70	1.78	10.79	23.11
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
Spain	0.00	6.84	n.a.	n.a.
Treaty Partners (de minimis rule applies)	36.00	1.37	18.27	33.75
Total	30.85	2.15	18.27	33.75
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>	30.77	1.94	13.28	26.66
<u>Notes:</u>					