

## Annex A

Table 1 – YEAR 2024 (Reporting Period: 2024.1.1 to 2024.12.31)

Table 1: APA Statistics						
APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period <sup>1</sup>
23	3	0	0	0	26	N/A
<ul style="list-style-type: none"> <li>● Definition of “Start Date” and “End Date”: According to our “Directions Governing Application of Mutual Agreement Procedures of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income” and administrative practice, we define “Start Date” and “End Date” as follows:               <ol style="list-style-type: none"> <li>(1) Start Date: The date on the official document that the Ministry of Finance officially notifies the authorized tax collection authority-in-charge to enter APA procedures with the competent authority of the other Contracting Party.</li> <li>(2) End Date: The date that both Contracting Parties complete signing the resolution to the mutual agreement procedure case.</li> </ol> </li> <li>● Definition of “APAs granted during the reporting period”: APA cases whose End Dates falling within the reporting period.</li> </ul>						

<sup>1</sup> In reference to MAP case statistical framework, the average time taken in processing APA cases is calculated by dividing the number of days spent from the "Start Date" to the "End Date" by 365 and then multiplying by 12 (rounded to two decimal places); the sum of number of months for each case is then divided by the total number of cases to get average processing time of APA cases.