

**Form B: MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)  
for Post-2017 Cases Closed in the 2020 Reporting Period**

(I) MAP Statistics for Post-2017 Cases for purposes of MAP Case Inventory and MAP Outcomes for the Reporting Period

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2020	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome:										no. of post-2017 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	
Treaty Partner (de minimis rule applies)	2	1	0	0	0	1	0	0	0	0	0	0	2
Total	2	1	0	0	0	1	0	0	0	0	0	0	2

Table 2: Other MAP Cases

Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2020	no. of post-2017 cases started during the reporting period	number of post-2017 cases closed during the reporting period by outcome:										no. of post-2017 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	
Treaty Partner (de minimis rule applies)	3	0	0	0	0	0	1	0	0	0	0	0	2
Total	3	0	0	0	0	0	1	0	0	0	0	0	2

Note: A MAP case for Table 1 and Table 2 is not considered to include a request for a Bilateral or Multilateral Advance Pricing Arrangement (APA)

(II) MAP Statistics for purposes of Average Time Taken for Key Stages of the MAP Process for Post-2017 Cases Closed during the Reporting Period

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2017 cases from:			
	“Start” to “End”	Receipt of taxpayer’s MAP request to “Start”	“Start” to Milestone 1	Milestone 1 to “End”
Treaty Partners (de minimis rule applies)	9.93	1.18	Not applicable	Not applicable
Total Average Time	9.93	1.18	Not applicable	Not applicable
Note	One case resolved in 2020 was granted unilateral relief; there was no date of Milestone 1.			

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2017 cases from:			
	“Start” to “End”	Receipt of taxpayer’s MAP request to “Start”	“Start” to Milestone 1	Milestone 1 to “End”
Treaty Partners (de minimis rule applies)	9.67	1.18	Not applicable	Not applicable
Total Average Time	9.67	1.18	Not applicable	Not applicable
	One case resolved in 2020 was via domestic remedy; there was no date of Milestone 1.			

Table 3: All MAP Cases				
	average time taken (in months) for post-2017 cases from:			
	“Start” to “End”	Receipt of taxpayer’s MAP request to “Start”	“Start” to Milestone 1	Milestone 1 to “End”
Total Average Time	9.8	1.18	Not applicable	Not applicable