

Table 2: Other MAP Cases

Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2019	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 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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)	1	2	0	0	0	0	0	0	0	0	0	0	0	3
Total	1	2	0	0	0	0	0	0	0	0	0	0	0	3

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)