

**Form B: MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)  
for Post-2017 Cases Closed in the 2022 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 2022	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 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	0	0	0	0	0	0	0	3
Total	3	0	0	0	0	0	0	0	0	0	0	0	0	3

Table 2: Other MAP Cases

Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2022	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 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	0	0	0	0	0	1	0	0	2
Total	2	1	0	0	0	0	0	0	0	0	1	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)	-	-	-	-
Total Average Time	-	-	-	-
Note	There is no case closed in 2022.			

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)	41.23	1.18	1.64	39.62
Total Average Time	41.23	1.18	1.64	39.62
Note				

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	41.23	1.18	1.64	39.62
Note				