

**Form B: MAP Statistics reporting for the 2024 reporting period (1 January 2024 to 31 December 2024)  
for post-2017 cases closed in the 2024 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 2024	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 2024	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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)	4	2	0	0	0	0	0	0	0	0	0	0	1	5
Total	4	2	0	0	0	0	0	0	0	0	0	0	1	5

Table 2: Other MAP Cases

Treaty Partner	no. of post-2017 cases in MAP inventory on 1 January 2024	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 2024	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	0	0	0	3
Total	2	1	0	0	0	0	0	0	0	0	0	0	0	3

Note: For the purpose of this Form, a MAP case does not include a request for a Bilateral or Multilateral Advance Pricing Arrangement (APA).

Table 3: All post-2017 MAP Cases pending on 31 December 2024

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start”
<2 years old	4
≥2 and <4 years old	2
≥4 and <6 years old	1
≥6 years old	1

(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 Partner (de minimis rule applies)	29.95	5.79	7.33	22.65
Total Average Time	29.95	5.79	7.33	22.65

Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	Average time taken (in months) for post-2017 cases from “Start” to “End”
Cases closed in the Unilateral stage	-
Cases closed in the Bilateral stage	29.95

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 Partner (de minimis rule applies)	-	-	-	-
Total Average Time	-	-	-	-

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	Average time taken (in months) for post-2017 cases from “Start” to “End”
Cases closed in the Unilateral stage	-
Cases closed in the Bilateral stage	-

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	29.95	5.79	7.33	22.65