

MAP STATISTICS 2010

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior	0	0			0	0	0	0	0	0	0	0
2005	1	0			0	0	1	0	0	0	0	0
2006	3	0			3	0	0	0	0	0	50	0
2007	3	0			2	0	1	0	0	0	32	0
2008	0	0			0	0	0	0	0	0	0	0
2009	12	0			4	0	8	0	0	0	14	0
2010			7	0	1	0	6	0	0	0	5	0
Total	19	0	7	0	10	0	16	0	0	0	27	0

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD (BY APPLICABLE ARTICLE)

Applicable article	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period	
	Transfer pricing	Treaty interpretation	Transfer pricing	Treaty interpretation	Transfer pricing	Treaty interpretation	Transfer pricing	Treaty interpretation	Transfer pricing	Treaty interpretation
Total	11	8	5	2	6	4	10	6	0	0
Article 4 Residence	0	0	0	1	0	1	0	0	0	0
Article 5 Permanent establishment	0	3	0	1	0	0	0	4	0	0
Article 6 Income from immovable property	0	1	0	0	0	0	0	1	0	0
Article 7 Business profit	0	1	0	0	0	0	0	1	0	0
Article 9 Associated enterprises	11	0	5	0	6	0	10	0	0	0
Article 10 Dividends	0	2	0	0	0	2	0	0	0	0
Article 11 Interest	0	0	0	0	0	0	0	0	0	0
Article 12 Royalties	0	1	0	0	0	1	0	0	0	0

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD (BY COUNTRY)

Country	Opening Inventory on First Day of Reporting Period	Initiated During Reporting Period	Completed During Reporting Period	Ending Inventory on Last Day of Reporting Period	Closed or Withdrawn with Double Taxation During Reporting Period
Total	19	7	10	16	0
Germany	2	2	1	3	0
Luxembourg	0	1	1	0	0
Portugal	2	0	2	0	0
United States of America	15	4	6	13	0