

MAP STATISTICS 2012

MAP PROGRAM STATISTICS FOR THE 2012 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2006 or prior	0	0			0	0	0	0	0	0	0	0
2007	1	0			0	0	1	0	0	0	0	0
2008	0	0			0	0	0	0	0	0	0	0
2009	7	0			2	0	5	0	0	0	32	0
2010	3	0			3	0	0	0	0	0	17	0
2011	4	0			3	0	1	0	0	0	14	0
2012			15	0	3	0	12	0	0	0	2	0
Total	15	0	15	0	11	0	19	0	0	0	15	0

MAP PROGRAM STATISTICS FOR THE 2012 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period	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	8	7	4	11	5	6	7	12	0	0
Article 2 Taxes covered	0	0	0	1	0	0	0	1	0	0
Article 4 Residence	0	1	0	0	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	2	0	0	0	1	0	1	0	0
Article 7 Business profit	0	1	0	1	0	1	0	1	0	0
Article 9 Associated enterprises	8	0	4	0	5	0	7	0	0	0
Article 11 Interest	0	0	0	1	0	1	0	0	0	0
Article 12 Royalties	0	0	0	2	0	0	0	2	0	0
Article 14 Independent personal services	0	0	0	1	0	0	0	1	0	0
Article 17 Artists and sportsmen	0	0	0	1	0	0	0	1	0	0
Article 24 Non-discrimination	0	0	0	3	0	2	0	1	0	0

MAP PROGRAM STATISTICS FOR THE 2012 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During Reporting Period	Completed During Reporting Period	Ending Inventory on Last Day of Reporting Period	Closed or Withdrawn with Double Taxation During Reporting Period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	15	15	11	19	0
Austria	0	1	1	0	0
France	1	2	2	1	0
Germany	1	1	0	2	0
Japan	0	1	0	1	0
Panama	0	1	1	0	0
Sweden	0	1	0	1	0
Switzerland	0	2	0	2	0
United States of America	13	6	7	12	0