

MAP STATISTICS 2014

MAP PROGRAM STATISTICS FOR THE 2014 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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
2008 or prior	1	0			0	0	1	0	0	0	0	0
2009	1	0			0	0	1	0	0	0	0	0
2010	0				0	0	0	0	0	0	0	0
2011	1	0			0	0	1	0	0	0	0	0
2012	4	0			0	0	4	0	0	0	0	
2013	7	0			2	0	5	0	0	0	12	0
2014			3	1	0	0	3	1	0	0	0	0
Total	14	0	3	1	2	0	15	1	0	0	12	0

MAP PROGRAM STATISTICS FOR THE 2014 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period	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	6	1	3	0	2	9	7	0	0
Article 2 Taxes covered	0	1	0	1	0	1	0	1	0	0
Article 4 Resident	0	0	0	1	0	0	0	1	0	0
Article 5 Permanent establishment	0	2	0	0	0	0	0	2	0	0
Article 9 Associated enterprises	8	0	1	0	0	0	9	0	0	0
Article 11 Interest	0	0	0	1	0	0	0	1	0	0
Article 17 Artistes and athletes	0	1	0	0	0	0	0	1	0	0
Article 24 Non-Discrimination	0	2	0	0	0	1	0	1	0	0

MAP PROGRAM STATISTICS FOR THE 2014 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During Reporting Period	Completed During Reporting Period	Ending Inventory on Last Day of Reporting Period	Closed or Withdrawn with Double Taxation During Reporting Period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	14	4	2	16	0
Australia	1	0	1	0	0
Austria	0	1	0	1	0
Chile	1	0	1	0	0
Germany	2	0	0	2	0
Japan	0	1	0	1	0
Singapur	0	1	0	1	0
Sweden	1	0	0	1	0
United States of America	9	1	0	10	0