



SAT

Servicio de Administración Tributaria

MAP STATISTICS 2011

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

If 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	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			1	0	0	0	0	0	75	0
2006	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			1	0	6	0	0	0	16	0
2010	3	0			0	0	0	0	3	0	15	0
2011			5	0	1	0	4	0	0	0	8	0
Total	12	0	5	0	3	0	11	0	3	0	24	0

MAP PROGRAM STATISTICS FOR THE 2011 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period	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	6	6	2	3	2	1	4	7	2	1
Article 4 Residence	0	0	0	1	0	0	0	1	0	0
Article 5 Permanent establishment	0	4	0	0	0	0	0	3	0	1
Article 6 Income from immovable property	0	1	0	1	0	0	0	2	0	0
Article 7 Business profit	0	1	0	0	0	0	0	1	0	0
Article 9 Associated enterprises	6	0	2	0	2	0	4	0	2	0
Article 12 Royalties	0	0	0	1	0	1	0	0	0	0

MAP PROGRAM STATISTICS FOR THE 2011 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During Reporting Period	Completed During Reporting Period	Ending Inventory on Last Day of Reporting Period	Closed or Withdrawn with Double Taxation During Reporting Period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	12	5	3	11	3
USA	12	5	3	11	3