

MAP STATISTICS 2015

MAP PROGRAM STATISTICS FOR THE 2015 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OCDE	non-OCDE	OCDE	non-OCDE	OCDE	non-OCDE	OCDE	non-OCDE	OCDE	non-OCDE	OCDE	non-OCDE
2009 or prior	2	0			0	0	1	0	1	0	77	0
2010	0	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	3	0	1	0	43	0
2013	5	0			0	0	5	0	0	0	0	0
2014	3	1			1	1	2	0	0	0	5	20
2015			3	0	0	0	3	0	0	0	0	0
Total	15	1	3	0	1	1	15	0	2	0	42	20

MAP PROGRAM STATISTICS FOR THE 2015 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period	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	9	7	2	1	1	1	10	5	0	2
Article 2 Taxes covered	0	1	0	0	0	0	0	1	0	0
Article 4 Resident	0	1	0	0	0	0	0	1	0	0
Article 5 Permanent establishment	0	2	0	0	0	0	0	1	0	1
Article 9 Associated enterprises	9	0	2	0	1	0	10	0	0	0
Article 11 Interest	0	1	0	0	0	1	0	0	0	0
Article 12 Royalties	0	0	0	1	0	0	0	1	0	0
Article 17 Artistes and athletes	0	1	0	0	0	0	0	0	0	1
Article 24 Non-Discrimination	0	1	0	0	0	0	0	1	0	0

MAP PROGRAM STATISTICS FOR THE 2015 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During Reporting Period	Completed During Reporting Period	Ending Inventory on Last Day of Reporting Period	Closed or Withdrawn with Double Taxation During Reporting Period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	16	3	2	15	2
Austria	1	0	0	1	0
Canada	0	1	0	1	0
Germany	2	0	0	2	0
Japan	1	1	0	2	0
Luxembourg	0	1	0	1	0
Singapore	1	0	1	0	0
Sweden	1	0	0	1	0
United States of America	10	0	1	7	2