

OECD's Mutual Agreement Procedure (MAP) 2022 statistics



CONTEXT ⁽¹⁾

The 2022 MAP Statistics, the 2022 MAP Awards and the 2023 Consolidated Information on MAP were released during the fifth OECD Tax Certainty Day on November 14th, 2023.

The latest MAP statistics cover a record 133 jurisdictions and practically all MAP cases worldwide. These statistics form part of the BEPS Action 14 Minimum Standard and the wider G20/OECD tax certainty agenda to improve the effectiveness and timeliness of tax-related dispute resolution mechanisms. The MAP Statistics provide an objective and global frame of reference, as well as a country-specific view, which together allow measurement of progress but also show where further work is needed.

(1) Source: <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm>

SUMMARY⁽²⁾

- Taxpayers are engaging with MAP more than ever. The number of new MAP cases opened in 2022 increased (almost +3%) compared to 2021
- Fewer MAP cases were closed in 2022. Approximately 4% less MAP cases were closed in 2022 than in 2021, which concerns both transfer pricing (TP) cases (-0.5%) and other cases (almost -6.5%) closed. It still represents a significant increase compared to 2020 (nearly +9%) and 2019 (+3.5%)
- Outcomes remain generally positive. Around 73% of the MAPs concluded in 2022 fully resolved both for TP and other cases · Approximately 2% of MAP cases were closed with no agreement · On average, MAP cases closed in 2022 took 25.3 months compared to 26 months in 2021, moving closer to the target (24 months). In particular TP cases that took 29 months, down from 32.3 months in 2021
- On the other hand, this year's MAP Awards were attributed to the following winners, hereby setting role models for other jurisdictions:
 - The Netherlands and New Zealand for the shortest time in closing TP cases and other cases respectively
 - Canada for the smallest proportion of pre-2016 cases in end inventory
 - Luxembourg and Norway for the most effective caseload management
 - The Netherlands for the most improved jurisdiction (closed + 102 cases with positive outcomes compared to 2021 for both TP and other cases)

(2) Source: <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm>

- In the GCC, Saudi Arabia records the highest inventory of MAP cases as per end of 2022, i.e. 32 cases (22 TP cases and 10 other cases). For the remaining GCC countries the 2022 year-end MAP inventory was as follows:
 - Qatar (6)
 - Oman (4)
 - Bahrain (0)
 - The United Arab Emirates (0)


CONCLUSION

As we welcome these encouraging statistics and improvements, tax professionals are also looking forward to further improvements and more access to MAP procedures especially as it comes to developing tax jurisdictions, such as in the Middle East.

MAPs can be a highly effective tool to prevent tax disputes provided competent tax authorities have the right level of resources and that processes are accessible, transparent and efficient for taxpayers.

In the GCC, the statistics show an improvement compared to recent years, however, the pace of MAP cases processing and closure remains slow and competent tax authorities are actively working on enforcing the related legal and other instruments to make MAPs more effective and help prevent tax disputes in the near future.



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