

# The 8th IMF-Japan High-Level Tax Conference for Asian Countries in Tokyo

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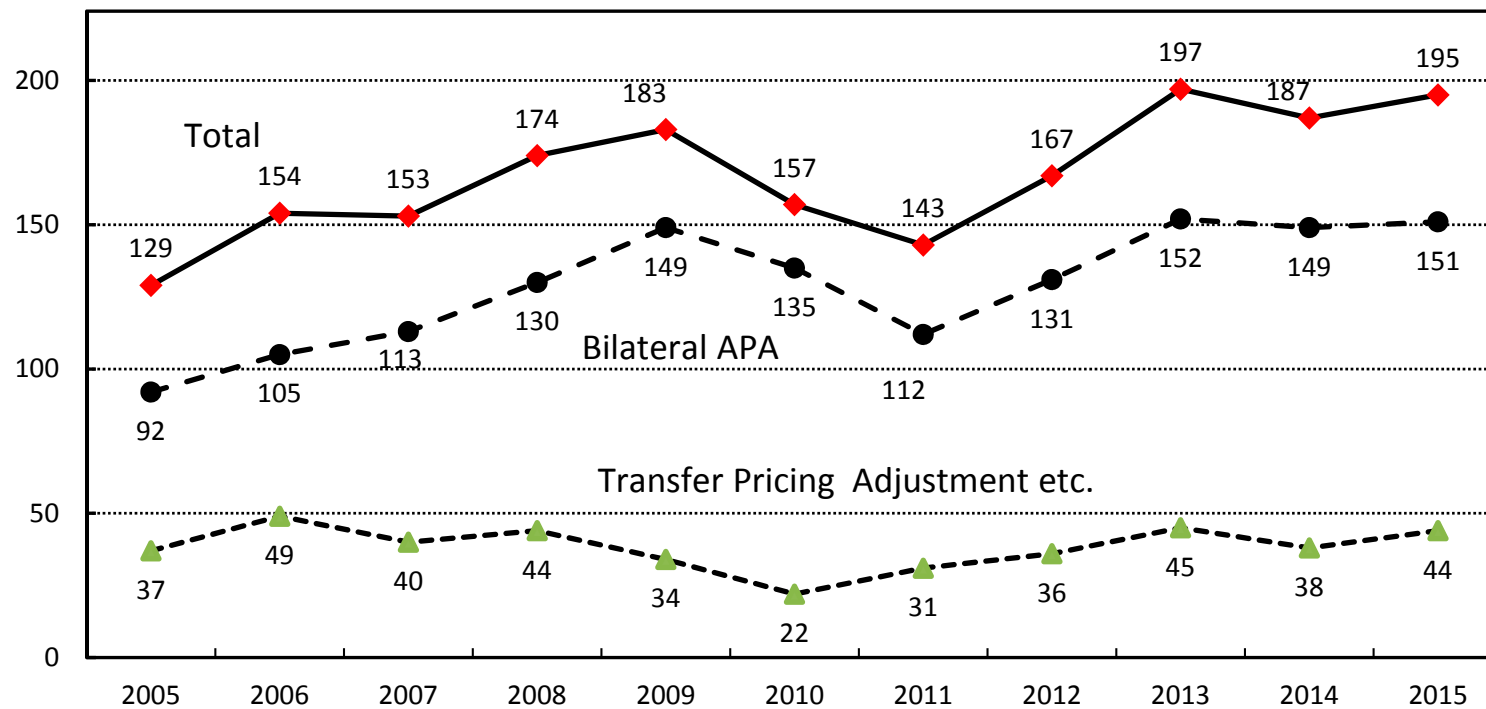
National Tax Agency, Japan

# Overview of MAP in Japan, MAP Statistics

## ① MAP Cases Received (incl. BAPA)

The NTA received 195 cases in 2015 business year. Bilateral APA accounts for approximately 80% of the overall cases received.

Number of cases received



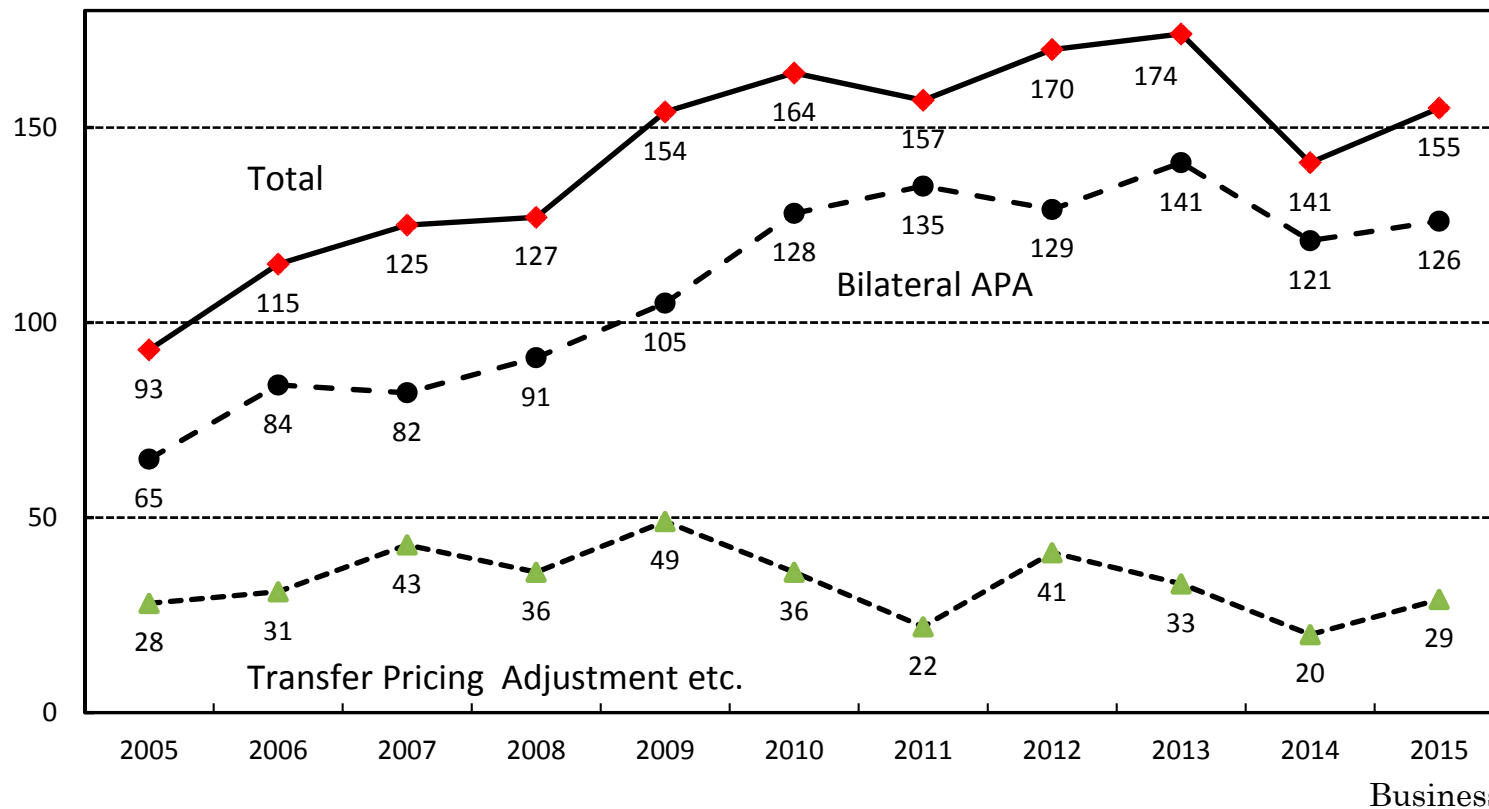
Business Year  
(from July to June)

# Overview of MAP in Japan, MAP Statistics (Cont.)

## ② MAP Cases Closed (incl. BAPA)

The NTA closed 155 cases in 2015 business year. Bilateral APA accounts for approximately 80% of the overall cases closed.

Number of cases closed

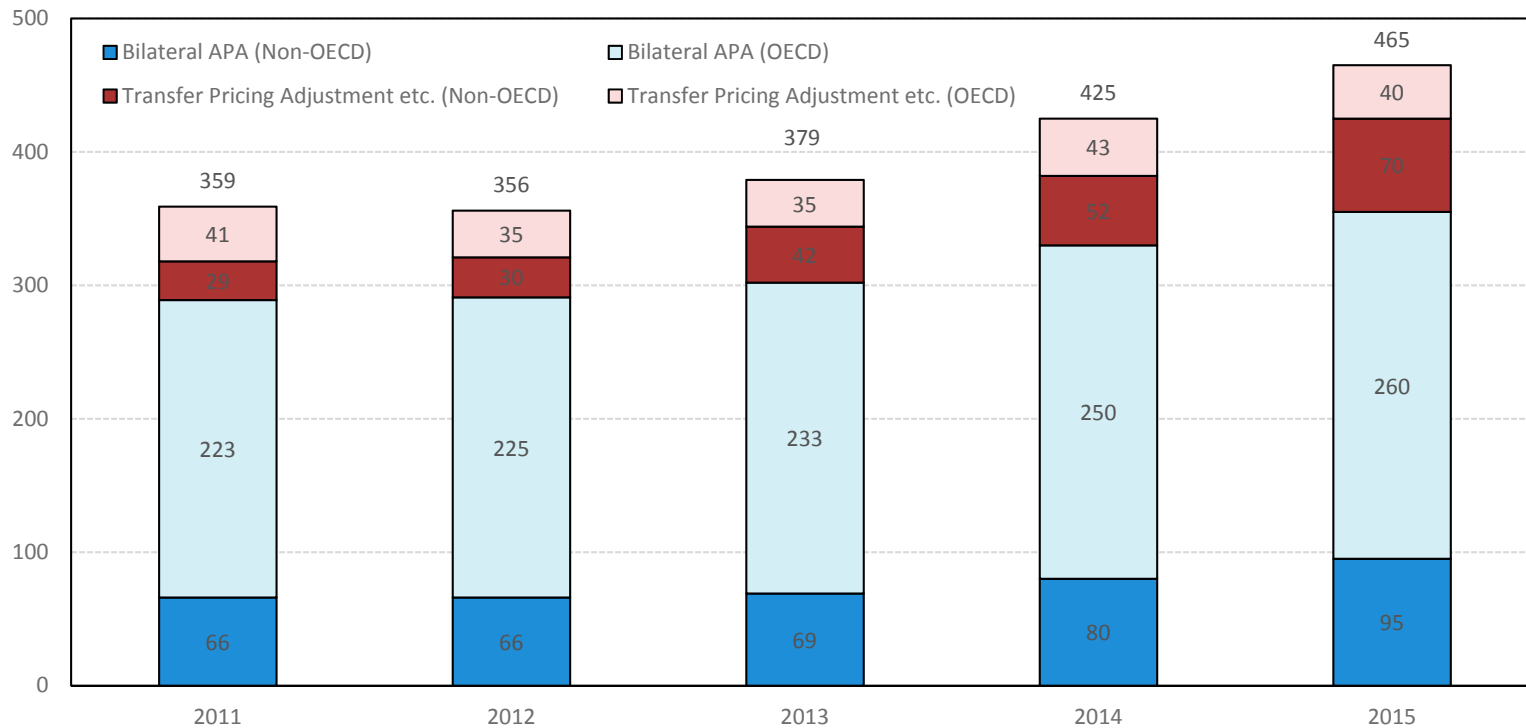


# Overview of MAP in Japan, MAP Statistics (Cont.)

## ③ MAP Inventory (incl. BAPA)

The number of MAP inventory has increased in three consecutive business years.

Number of inventory

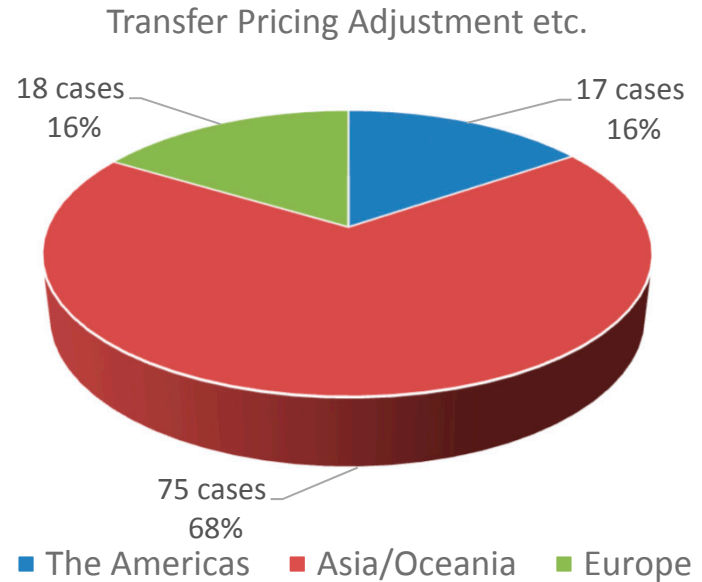
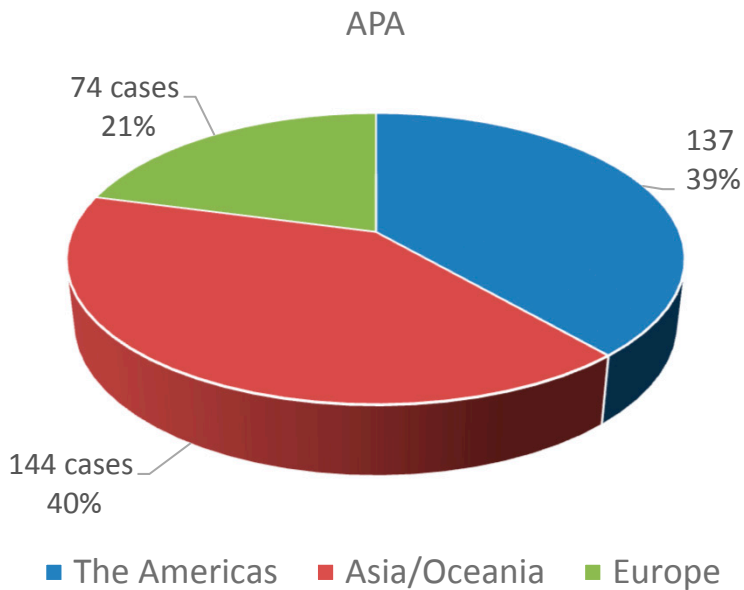


Business Year

# Overview of MAP in Japan, MAP Statistics (Cont.)

## ④ MAP Inventory by Region (Business Year 2015)

Asia/Oceania cases account for the major parts of MAP inventory.



# Overview of MAP in Japan, MAP Statistics (Cont.)

## ⑤ Average Processing Time

(Month)

Business Year	All Countries		Non-OECD	
	MAP (incl. BAPA)	BAPA	MAP (incl. BAPA)	BAPA
2013	22.6	20.9	40.0	33.2
2014	22.4	22.2	30.6	38.9
2015	26.0	25.7	33.3	41.4

# Measures for Efficient and Effective Dispute Resolution in Japan

- ◆ Increase in the number of staff
  - 40+ people in CA office
  - 70+ APA reviewers at Regional Taxation Bureaus
- ◆ Face-to-face meetings
  - 2 to 4 meetings a year with major treaty partners
- ◆ CA agreements on procedural matters
- ◆ Technical assistance for less experienced treaty partners
- ◆ Guidelines on arbitration procedures under DTA