

OECD statistics show transfer pricing shifts with MAP cases decreasing, APA requests increasing and growth in number of cases closed.

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Dispute resolution: OECD reports mixed results across APA and MAP programs globally

The OECD's Tax Certainty Day of 15 November 2024 brought together global tax professionals to discuss advancements in tax dispute resolution and prevention. The 2023 Mutual Agreement Procedure statistics, a centerpiece of the session, reflected several different shifts. There was a 16% decrease in new transfer pricing (TP) cases in 2023, but a 2.8% increase in “Other” (i.e., non-transfer pricing) cases. Overall, global inventories of Mutual Agreement Procedure (MAP) cases decreased by 3.8%, with a relatively even split between TP and “Other” cases within that figure.

There was an encouraging 7.4% increase in the number of TP MAPs and a 15.8% rise in “Other” cases closed in 2023, but the time to close cases increased — from 28.9 months (2022) to 32 months (2023) for TP cases, and from 22.2 months (2022) to 23.4 months (2023) for “Other” cases. For the first time the OECD also released Advance Pricing Agreement (APA) statistics, covering 46 jurisdictions who collectively reported that in 2023 more than 1,100 APAs were requested with more than 800 granted. Overall, there were more than 4,000 cases in global APA inventories, with an average annual closure rate of 25% and an average time of 36.8 months to agree each agreement. Discussions also focused on certainty aspects of Pillar Two GloBE rules and the need to design specific dispute resolution mechanisms. An [EY Tax Alert](#) has more details.

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