

International: 2024 OECD MAP and APA Statistics

Insights into the global tax dispute landscape

In brief

On 31 October 2025, as part of its Tax Certainty Day 2025, the Organization for Economic Co-operation and Development ("OECD") released the annual Mutual Agreement Procedure ("MAP") and Advance Pricing Arrangement ("APA") statistics for 2024 (available [here](#)). The OECD also released a preliminary version of the 2025 update of the Consolidated Information on Mutual Agreement Procedures (available [here](#)) summarizing published data to give stakeholders an overview of the MAP framework in each jurisdiction. These releases provide valuable insights into the global tax disputes landscape and enable companies to better assess both tax dispute prevention and resolution options.

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In more detail

MAP Statistics

The MAP statistics cover 141 jurisdictions in 2024, covering nearly all MAP cases worldwide, and report on a variety of points, including information on opening and closing case inventory, evolution of case inventory, types of outcomes for cases closed, average time for cases closed, and closing case ratios. The MAP statistics are reported in total cases and by case type – either transfer pricing cases (i.e., attribution of profits to a permanent establishment or determination of profits between associated enterprises under Articles 7 and 9 of the OECD Model Tax Convention, respectively) or "other" cases (i.e., all cases that do not involve transfer pricing).

Caseload

The statistics show a significant demand from taxpayers for dispute resolution using MAP, particularly for transfer pricing cases. MAP inventory increased by 3.3% as compared to the end of 2023, with transfer pricing cases having increased by 3.9% and other cases by 2.7%. Following an unprecedented decrease in the MAP inventory in 2023, the OECD considers the increase in 2024 to represent a return to the trend line, particularly for transfer pricing cases. A total of 2,525 new transfer pricing MAP cases and 2,928 other MAP cases were opened during the year. This represents an increase of 29.1% for transfer pricing cases and 8.1% for other cases as compared with 2023. The MAP statistics also show that 56% of open MAP cases are under two years old, while less than 20% are over four years old. Only 3.3% of the total inventory comprises pre-2016 cases and Mexico, in particular, won an award as part of the 2024 MAP and APA Awards for closing out all its pre-2016 cases.

Cases started

Similar to prior years, new MAP cases continue to be concentrated among certain jurisdictions, with 10 jurisdictions accounting for over 70% of all new MAP cases and only 39 jurisdictions having more than 10 new MAP cases. Over half of the 141 reporting jurisdictions reported no new MAP cases received in 2024. The following table shows the jurisdictions with the most cases initiated in 2024, with Germany, similar to previous years, continuing to have both the highest number of total cases as well as transfer pricing cases initiated during 2024:

Total Cases Started		Transfer Pricing Cases Started		Other Cases Started	
Jurisdiction	#	Jurisdiction	#	Jurisdiction	#
Germany	674	Germany	346	Netherlands	404
Netherlands	524	Italy	279	Belgium	378
Belgium	432	Spain	260	Germany	328
Spain	431	France	245	United Kingdom	211
France	423	United States	145	United States	184

In North America, during 2024, a total of 329 MAP cases were initiated in the United States, including 145 transfer pricing cases and 184 other cases; 97 cases were initiated in Canada, including 55 transfer pricing cases and 42 other cases; and 61 cases were initiated in Mexico, including 55 transfer pricing cases and 6 other cases. For MAP cases initiated with the United States, India represents the largest share of transfer pricing cases (43 cases), followed by Canada (19 cases) and Italy (17 cases). The Netherlands represent the largest share of new non-transfer pricing MAP cases initiated with the United States in 2024 (92 cases, which represent half of the total new non-transfer pricing MAP cases in 2024).

In the United Kingdom ("UK"), a total of 341 cases were initiated in 2024, including 130 transfer pricing cases and 211 other cases. For transfer pricing MAP cases initiated with the UK, Italy, and Spain represent the largest share started in 2024 (24 cases each) and for non-transfer pricing MAP cases initiated with the UK, the Netherlands, and Germany represent the largest share (29 and 25 cases, respectively).

Cases closed

During 2024, 4,894 MAP cases were closed by reporting jurisdictions. This was a decrease of 2.8% as compared to the record high in 2023, driven by a 5.5% drop in closed transfer pricing cases. The following table shows the top 5 jurisdictions with the most cases closed in 2024, with Germany also at the top of the list in 2024:

Total Cases Closed		Transfer Pricing Cases Closed		Other Cases Closed	
Jurisdiction	#	Jurisdiction	#	Jurisdiction	#
Germany	682	Germany	319	Germany	363
France	435	Italy	290	Belgium	358
Belgium	423	France	248	Netherlands	260
Italy	398	United States	167	United Kingdom	235
Netherlands	358	United Kingdom	113	France	187

During 2024 in North America, the United States closed a total of 290 cases, including 167 transfer pricing cases and 123 other cases; Canada closed a total of 76 cases, including 47 transfer pricing cases and 29 other cases; and Mexico closed a total of 14 cases, including 9 transfer pricing cases and 5 other cases.

The UK closed a total of 348 cases, including 113 transfer pricing cases and 235 other cases.

End-of-year inventory

As mentioned above, there was a small increase in MAP inventories. With 6,146 open cases at the end of 2024, there remains a significant inventory for jurisdictions to work through. The following table shows the jurisdictions with the highest open inventory by the end of 2024, with Germany again at the top of the list:

Total Inventory		Transfer Pricing Inventory		Other Cases Inventory	
Jurisdiction	#	Jurisdiction	#	Jurisdiction	#
Germany	1,345	Germany	748	Belgium	762
Spain	1,096	Spain	646	Germany	597
France	973	Italy	602	Netherlands	478
Belgium	897	France	514	France	459
Italy	870	United States	385	Spain	450

In North America, the total end inventory by 31 December 2024, was a total of 701 cases for the United States, including 385 transfer pricing cases and 316 other cases; a total of 221 cases for Canada, including 137 transfer pricing cases and 84 other cases; and a total of 142 cases for Mexico, including 120 transfer pricing cases and 22 other cases.

The total end inventory for the UK was 584 cases, including 296 transfer pricing cases and 288 other cases.

Outcomes

The outcomes of MAP cases for 2024 continue to demonstrate the effectiveness of MAP at resolving tax disputes. Approximately 76% of all MAP cases concluded in 2024 reached full resolution; by comparison, only around 4% of MAP cases were closed with no mutual agreement (i.e., no relief). These figures remain similar to prior years. Of the 76% of MAP cases that successfully resolved the issue under dispute, 63.4% of cases concluded with an agreement that fully resolved taxation not in accordance with the tax treaty, 7.6% were resolved with one treaty partner granting unilateral relief, and the remaining 4.9% were resolved pursuant to a domestic remedy. In the United States, 71% of transfer pricing cases and 35% of other cases concluded in 2024 fully resolved the issue, and in the UK, these figures were 84% and 55%, respectively. The United States won an award for "most improved jurisdiction" for having the greatest increase in the number of cases closed with unilateral relief or full agreement, with an increase of 40 cases resolved, including an increase in 31 transfer pricing cases (for a total of 128 transfer pricing cases fully resolved during 2024). While these results are positive and generally evidence the effectiveness of MAP, there is still room for improvement among jurisdictions.

Time to close cases

The average time to close cases remained stable at 27.4 months (as compared to the BEPS Action 14 target of 24 months), with transfer pricing cases averaging 30.9 months and other cases 24.5 months. The OECD considers that additional resources and process streamlining could help competent authorities move closer to the 24-month target, particularly for transfer pricing cases. The MAP Awards showed that only Switzerland, Spain, and Denmark closed their transfer pricing MAP cases under this 24-month target.

In the United States, the average time to close cases was near this global average, with 31.45 months (39.58 months for transfer pricing cases and 23.31 for non-transfer pricing cases) for cases received after 2015. For cases initiated before 1 January 2016, the average time to close transfer pricing cases was 146.76 months and other cases was 148.89, demonstrating challenges bringing closure to older cases.

In the UK, the average time was 21.43 months (25.82 months for transfer pricing cases and 17.03 months for non-transfer pricing cases) for cases received after 2015. For cases started before 1 January 2016, the average time to close other cases was 118.42 months (and no data was available for transfer pricing cases).

In terms of the age of pending cases, the data indicates that 56% of open post-2015 MAP cases are under two years old, while 20% exceed four years (in the United States these figures are 64% and 15%, respectively, and in the UK 55% and 18%, respectively). Collectively, the data shows that while a significant number of older cases remain unresolved, over half of the cases are under two years old.

APA Statistics

According to the 2024 APA statistics, 80 jurisdictions reported allowing bilateral APAs (an increase of 7 jurisdictions as compared to 2023) and 49 of those are actively managing cases. It is encouraging to see that dispute prevention through APAs comprise more than half of the bilateral transfer pricing workload for a number of jurisdictions, including Japan, China, the United States, and India, among others. The statistics show 4,199 cases in inventory at the end of the reporting period for the 2024 APA statistics. These jurisdictions reported 1,169 APA applications filed in 2024, with 1,050 APAs closed (845 of which were granted, 56 of which were rejected, and 149 of which were closed for another reason). These statistics show that fewer APAs were granted in 2024 than in the previous year and the number of APAs that were rejected or closed without agreement increased from approximately 12% in 2023

to over 19% in 2024. We hope that competent authorities will ensure that their APA programs remain an effective means of achieving tax certainty and that this trend will reverse.

The average time taken to grant APAs remains lengthy (39.6 months) in 2024. The breakdowns for the UK and the United States are shown below:

	2024 start inventory	Cases started	Cases closed			2024 End inventory	Average time to grant APAs (months)
			Granted	Rejected	Other reason		
UK	159	45	27	0	2	175	53
United States	514	148	129	3	21	509	42.34

These statistics for the United States closely mirror those previously published by the US Advance Pricing and Mutual Agreement ("APMA") program in its annual APA report for 2024 (see our previous alert on this [here](#)). As a result of the significant investments made by APMA to bolster the APA process, reduce completion times, and enhance case management tools, APAs are becoming an even more attractive dispute prevention tool for taxpayers. While APAs continue to be resource intensive, APMA's efforts to improve efficiency and reduce execution time helped lower the overall costs of seeking an APA for many taxpayers. However, with the recent loss of personnel in APMA, APMA's ability to continue improving process and resolution time may be adversely impacted.

The statistics for the UK reflect those published by the UK tax authority, HM Revenue and Customs ("HMRC"), in January 2025 and we await the publication of updated statistics for 2024. The UK has a well-established APA program, which provides a helpful avenue to prevent disputes for complex, high-risk transactions. HMRC primarily enters into bilateral and multilateral—rather than unilateral—APAs, is generally successful in resolving cases and does not often reject APAs. Specifically, HMRC granted 27 APAs in 2024, compared to 15 in 2023. As with the United States, the APA process can be protracted (the average time to reach an agreement is 53 months, representing an increase of 8 months since the previous year) and may require submission of a significant amount of information by taxpayers. Notably, in March 2025, as part of the Spring Statement, the UK government announced that the tax treatment of cost contribution arrangements ("CCA") can be the subject of an APA and subsequently published related guidance in June 2025. CCA APAs are intended to provide certainty that HMRC will not challenge the validity of a UK entity's participation in the CCA, but they are not meant for pricing the contributions of the UK participant to the CCA. How HMRC will run the CCA APA program and the impact it may have on the UK's APA program remains to be seen.

2024 MAP and APA Awards

The OECD gave recognition to the efforts of competent authorities in several different areas:

- **Category 1:** Average time to close MAP cases (jurisdictions that closed more than 50 transfer pricing cases in 2024 were eligible for the transfer pricing cases award, and jurisdictions that closed more than 20 other cases in 2024 were eligible for other cases award). Switzerland won for the shortest time in closing transfer pricing cases (approximately 20 months) and New Zealand won for other cases (approximately 3.5 months).
- **Category 2:** Age of inventory (jurisdictions with more than 100 cases left in 2024 end inventory were eligible for the award). Notably here, Mexico won with no pre-2016 cases left in its inventory.
- **Category 3:** Caseload management (jurisdictions with more than 100 cases left in the 2024 end inventory were eligible for the large inventory award, and jurisdictions with more than 20 cases but fewer than 100 cases left in the 2024 end inventory were eligible for the medium inventory award). The winners were the same as in 2023, with the Netherlands (approximately 47%) and Norway (59%) winning for the most effective large and medium caseload management awards, respectively.
- **Category 4:** Co-operation (pairs of jurisdictions with more than 20 transfer pricing cases pending in 2024 were eligible for the transfer pricing cases award, and for other cases, pairs of jurisdictions with more than 20 other MAP cases pending in 2024). India and Japan won the collaborative award as a pair of jurisdictions that dealt most effectively with their joint caseload for transfer pricing cases, with the UK and the United States in second place, followed by France and Switzerland. For other cases, the award was won by Australia and New Zealand, with the Netherlands and the UK in second place and Belgium and Italy in third place.
- **Category 5:** Most improved jurisdiction (the jurisdiction with the greatest increase in cases closed with unilateral relief or full agreement (2024 compared to 2023), with an increase for both transfer pricing and other cases was eligible for the award). The United States won this award with an increase of 40 cases closed with unilateral relief or full agreement in 2024 compared to 2023 (an increase of 31 transfer pricing cases and 9 other cases).

- **Category 6: APA Awards.** Two new APA awards were granted:
 - APA Most Improved Jurisdiction (jurisdictions with more than 10 APAs granted in 2024 were eligible for the award). This award was granted to Ireland with a 900% increase in the number of APAs granted in 2024 as compared to 2023 (from 1 to 10 cases).
 - APA Caseload Management (jurisdictions with more than 10 APAs left in 2024 end inventory were eligible for this award). This award was granted to Denmark for most effective caseload management, with the highest closing ratio of approximately 39%.

Implications

The annual release of statistics shows that MAP continues to be an important and worthwhile avenue for resolving treaty-related tax disputes in an efficient and effective manner. There continues to be a significant demand from taxpayers for dispute resolution using MAP (with a significant increase in new transfer pricing MAP cases of 29.1%) and we believe that this trend is likely to continue. These statistics reflect aggressive audit activities of tax authorities, who now have access to more information—such as country-by-country reports—and are using advanced data analytics and artificial intelligence ("AI") tools to identify high-risk areas. Transfer pricing stands out as a key focus for tax authorities globally, making it a major audit risk for large multinational organizations. The notable rise in transfer pricing MAP cases indicates that taxpayers are increasingly prioritizing efficient, fair, and reliable dispute prevention mechanisms for resolving transfer pricing disputes.

It is also encouraging that competent authorities are making progress in reducing aged inventory (with Mexico clearing its pre-2016 caseload) and that the average time to close, currently at 27.4 months, is close to the BEPS Action 14 target of 24 months. We believe that these statistics will continue to improve as tax administrations enhance resources required for resolving disputes including by investing in data analytics and AI tools.

The APA statistics allow taxpayers to gain valuable insights into bilateral APA program worldwide and to better assess whether seeking an APA would be beneficial in preventing potential disputes. It is promising to see that the vast majority of cases closed result in an APA being granted, allowing taxpayers certainty and mitigating the possibility of tax disputes at a later stage. However, long delays in APA resolutions undermine advance tax certainty for taxpayers. Tax authorities should prioritize timely outcomes, adhere to the OECD's timeline goals, and consider committing to clear deadlines with taxpayer involvement.

In the United States, the longest government shutdown, which began on 1 October 2025 and lasted until 12 November 2025, impacted the operations of the United States competent authority as most of its employees were furloughed during that period. During this time, the remaining employees at the United States competent authority made their best efforts to hold down the fort. Despite the disruption in its functions, when the government reopened, APMA returned to its operations and resumed its high-demand MAP and APA programs fairly seamlessly. Nevertheless, the APMA program is operating with fewer personnel, which may impact their ability to timely negotiate and effectively take on new cases.

In the UK, in parallel with the international trend for increasing transfer pricing MAP cases, the UK tax authority has recently updated its policy on settling transfer pricing enquiries in cases where MAP is available at the conclusion of the enquiry. Under this policy, HMRC will default to using a central tendency, such as the median of the comparables used. This suggests that HMRC plans to take a consistent position at the start of competent authority discussions in transfer pricing cases and that taxpayers should be ready to provide robust evidence if they wish to depart from the default position.

In previous updates on the 2022 and 2023 MAP statistics, we highlighted that HMRC intended to reform the UK's Diverted Profits Tax ("DPT") rules and that one of the main objectives for doing so was to bring DPT within the scope of the UK's tax treaties. Legislation in the current Finance Bill will enact this reform and bring the DPT rules within the UK's corporation tax regime as a new provision named Unassessed Transfer Pricing Profits ("UTPP"). As DPT will be within the corporation tax regime, companies subject to UTPP should be entitled to access MAP within the treaty network, providing a welcome avenue for resolving double taxation issues. This new legislation will apply to accounting periods beginning on or after 1 January 2026.

Nevertheless, even with these efforts, we anticipate that transfer pricing and other tax disputes will continue to rise across the globe as tax authorities vie for additional tax revenue and as implementation of new laws and regulations lead to conflicting outcomes for taxpayers. As such, both MAPs and APAs will continue to function as an important mechanism through which taxpayers can prevent or resolve complex international tax controversies and eliminate or reduce double taxation.

Notably, the OECD published an updated manual on 2 February 2026, which is intended to provide taxpayers and tax administrations with recommendations for an effective MAP process. This MAP manual was based on feedback from competent authorities and taxpayers, led by 17 Inclusive Framework members, and is intended to address practical issues encountered in the context of MAP. It includes 59 "best practices" for both taxpayers and tax authorities to enhance and streamline the MAP process, including

recommendations to help jurisdictions resolve MAP cases within the 24-month target timeframe. Among these 59 best practices are recommendations that:

1. domestic provisions not be used as an impediment for access to MAP;
2. taxpayers should be informed of their right to access MAP on a timely basis;
3. there should be greater coordination between the competent authority function and examination function to prevent disputes leading to MAP cases, while also protecting the independence of the competent authority function;
4. the competent authority function shall follow a treaty-first approach, without regard to the revenue at issue;
5. taxpayers should submit the MAP requests as soon as possible after receipt of the notification of action and ensure that both competent authorities receive the same or substantially similar information throughout the MAP process;
6. where the provisions of the relevant treaty are satisfied, rejection of a MAP request by a competent authority should be limited to only situations where: (i) the request is not made to the correct competent authority; (ii) the filing deadline is not satisfied; or (iii) the request relates to years for which the treaty was not or is no longer in force;
7. jurisdictions should not use ongoing or finalized criminal proceedings to deny access to MAP and, likewise, taxpayers should not be required (either explicitly or implicitly) to waive their right to MAP in order to obtain an audit settlement;
8. where there is ambiguity, the time limit for filing a MAP request should be interpreted in a manner that is favorable to the taxpayer; and
9. where possible, jurisdictions should attempt to issue joint information requests to streamline the process, particularly in complex transfer pricing cases.

If implemented and followed by treaty partners, these OECD MAP recommendations should help to further enhance and smooth the MAP and dispute resolution process. This is a helpful step for both taxpayers and tax authorities alike as the MAP and APA programs provide a greater likelihood of certainty and sustainability for companies looking to invest in the relevant jurisdiction, helping to alleviate the burden on tax administrations and taxpayers. We applaud the OECD and the reporting jurisdictions for their continued efforts to improve these programs and give taxpayers avenues to achieve certainty and resolve transfer pricing and other tax disputes.

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