



Category of Cases	MAP Cases Received	Active Cases or Cases Yet to be reviewed	Objection is not Justified	Withdrawn by Taxpayer	Unilateral Relief Granted	Resolved via Domestic Remedy	Agreement fully eliminating double taxation	Agreement partially eliminating double taxation	No agreement including agreement to disagree	Denied MAP Access
December 2018	1 (e)	0	0	0	0	0	0	0	0	0
December 2019	1 (f)	1	0	0	0	0	0	0	0	0
December 2020	0	0	0	1	0	0	0	0	0	0
December 2021	0	0	0	0	0	0	1	0	0	0
December 2022	0	0	0	0	0	0	0	0	0	0
December 2023	0	0	0	1(g)	0	0	0	0	0	0
December 2024	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

## NOTES

- (a) Barbados received notification of a MAP case which was filed with a foreign competent authority in 2020 and MAP access was denied in 2020.
- (b) An analysis of the Transfer Pricing Case is ongoing to determine whether MAP is justified.
- (c) The 2016 MAP case was closed in 2021.
- (d) Dialogue is ongoing with the foreign competent authority.
- (e) This 2018 MAP case was closed in 2020.
- (f) In the 2021 MAP Statistics, it was reported that Barbados received two MAP cases in 2019. However, on review, it was noted that one of the MAP cases received was a protective MAP case and therefore ought not to have been included in the MAP statistics.
- (g) Withdrawn by taxpayer on March 4, 2023.

