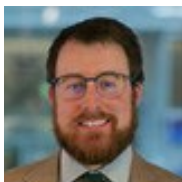


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How Countries Stack Up in OECD's 2024 APA Statistics Report

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In October, the OECD released its annual [Advance Pricing Agreement and Mutual Agreement Procedure Statistics for 2024](#). These statistics contain a wealth of information on the relative success of different countries' APA and MAP programs and provide insight into the effectiveness of different bilateral relationships. For businesses considering how to manage transfer pricing risk in different countries, the statistics are a key—though often still underutilized—tool.

In this article, we focus on what the APA statistics, which were new last year, tell us about the relative successes and failings in different countries' APA programs. Specifically, we focus on the experience of 25 countries with APA pipelines that exceeded 30 cases at the start of 2024. These countries and the statistics we refer to are listed in a table at the end of this article.

Japan

Japan's APA program stands out from others as a recurring success story. The program had the biggest inventory at the end of 2024 (603 cases) but still successfully granted APAs for 25% of those in its opening inventory for the year. On average Japanese APAs are concluded within 33 months, consistent with the time taken to close average APAs in 2023. Only a small percentage of cases were closed for other reasons (i.e., not granted), and none were rejected. Japan's APA program is significantly larger than its MAP program, where only 37 transfer pricing cases were opened in 2024.

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For businesses, the takeaway is that the Japanese bilateral APA program is well established and open for business. It remains a highly effective way to achieve certainty on related party transactions involving Japan and its treaty partners.

India

India's bilateral APA program continues to grow and is the third largest based on closing inventory. Faced with predictable audit activity and a long domestic disputes process, multinationals operating in India frequently prefer the certainty—and lower markups—that are available through the APA program, which is especially efficient for routine transactions like services.

2024 saw India successfully grant APAs for 19% of its opening inventory, in line with the average for our sample, though 5% of cases were removed from inventory for other reasons. This is a marked improvement from 2023, when APAs were granted for only 11% of the opening inventory and 6% of cases were closed for other reasons. In absolute terms, India granted 33 more APAs in 2024 than 2023, the largest increase of any country.

For businesses, operating in India the expansion and strengthening of its bilateral APA program is a real win. India's shift from unilateral APAs to managing one of the largest bilateral APA programs in the world promotes tax certainty. While the US-India APA docket is noted for its strength, India also does a material number of APAs with other Asian countries, such as Japan and Singapore, as well as European countries. These countries present an area for growth as confidence in the program continues to build.

Rest of Asia Pacific

Across the Asia Pacific region, and more so than anywhere else in the world, tax administrations and taxpayers have prioritized advance certainty over after-the-fact dispute resolution. Of the eight countries in our sample with the highest ratios of new APAs to MAP cases, only one—the US (ranked seventh with 102%)—is outside the Asia Pacific region. Within the region, Japan leads with an incredible 527%, followed by China (321%), Korea (218%), Singapore (183%), Thailand (129%), India (118%), and Australia (79%). Of course, while these ratios are impressive, in some instances they may reflect a reduced degree of confidence in the ability of local MAP programs to deliver relief from double taxation, consistent with the fact that MAPs have traditionally been less popular in the Asia Pacific region.

Singapore's APA program stands out as being particularly efficient. It granted APAs for 31% of its opening inventory, ten percentage points above the average in our sample. On average it took 29 months to grant an APA, compared to an average for the sample of 41.

US

The [US](#) APA program is the second largest globally, with 509 open cases at the end of 2024. The US, like Japan, granted APAs for 25% of its opening 2024 inventory. On average, it took the US 42 months to close APAs, in line with the average for the countries under review. In the US, the number of APA and MAP applications submitted in 2024 were comparable, reflecting an increase in the US MAP caseload—likely in part the after-effect of a resumption of audit activity in the wake of Covid-19.

For businesses, the US APA program remains popular and successful. The development of framework methodologies with key treaty partners like India has facilitated the efficient resolution of large numbers of cases, freeing up resources for more complex issues. The extended government shutdown may slightly slow the program in 2025.

Canada and Mexico

Outside the US, the only other countries in the Americas with well-developed APA programs are [Canada](#) and Mexico. Both granted APAs for 18% of their opening inventory in 2024, close to the average for the countries under review. However, the Canadian and Mexican programs appear to be moving in opposite directions. Mexican APAs had a notable uptick, with Mexico placing second behind Ireland in the “most improved” category with 10 additional APAs granted in 2024, as compared to 2023. On the other hand, Canadian APAs have dropped off, consistent with the Canada Revenue Agency’s adoption of a more selective approach to APA acceptance—an approach that now typically requires pre-acceptance due diligence.

For businesses, as local tax enforcement remains high in both countries, APAs continue to offer a powerful tool for eligible taxpayers, and particularly for US businesses caught up in cross-border disputes.

United Kingdom

The [UK](#) has a mature and successful APA program which has seen strong levels of demand with 45 new cases started in 2024. Closing inventory in 2024 was 175, compared to 139 at the start of 2023, so there are a growing number of cases in the program. The UK APA program is focused on addressing more complex cases and there is quite a spread of counterparty countries reflecting the UK’s broad treaty network and strong relationships with other competent authorities. Given these factors, it is unsurprising that average times to close APAs are higher than for many other countries.

In our experience, the UK competent authority has a strong record of concluding APAs even if this involves protracted negotiations—they are willing to stay the distance and will look to add additional years onto the final agreement to provide the taxpayer and competent authorities with some prospective coverage. This is consistent with the fact the UK rejected no APA cases in 2024 and had only two cases withdrawn for other reasons.

Germany

The [German](#) APA program is performing poorly in comparison to its peers. It granted APAs for only 15% of its opening 2024 inventory, 10 percentage points less than achieved by Japan and the US. On average, it takes more than a year longer to get an APA in Germany than the average for other countries in our sample. Perhaps most worryingly, in Germany, 23 APAs were rejected, and 36 were closed for other reasons—a significant increase on the prior year. Perhaps unsurprisingly given these figures, Germany’s new APA inventory was only 22% of its new MAP inventory. Though despite these challenges, Germany managed to successfully complete 58 APAs in 2024—12 more than in the prior year.

These difficulties have not escaped the attention of the German competent authority. Earlier this year, the German tax authorities announced that they would no longer accept requests for bilateral APAs with China. In our experience, the ease of obtaining an APA in Germany depends on the nature of the proposed covered issues; in particular, APAs involving business restructurings must be approached carefully.

Rest of Europe

[Ireland](#) appears as one of the great success stories in the 2024 statistics, receiving the “most improved” designation for APAs. This is something of a misnomer: Ireland’s APA program was not ineffective prior to 2024, but nascent, with only a single APA granted during 2023. In 2024, that figure leapt to 10 APAs successfully concluded, reflecting what has already been apparent to many taxpayers: Ireland has built a sophisticated and effective APA program and, in particular, is developing a strong track record of collaboration with the US.

Elsewhere in Europe, successes continued with [Denmark](#) and [Switzerland](#), both of which were awarded by the OECD for their APA closing ratios. Denmark led the pack, closing approximately 46% of its opening APA inventory in 2024, while Switzerland closed a commendable 29%.

On a less positive note, [France rejected](#) 11 APA applications in 2024, 7 percent of its opening inventory. For businesses considering a French APA, this emphasizes the importance of understanding the criteria for accessing the program. Hungary and Romania are the laggards of Europe; both continued to accept but did not close an APA in 2024 and had closing inventories of 24 and 33 respectively.

No.	Countries	2024 Opening Inventory	2024 End inventory	Cases Granted / Opening Inventory (2024)	Cases Granted / Opening Inventory (percentage point change from 2023)	Average Time Taken to Grant APA in months (2024)	Average Time Taken to Grant APA in months (Change from 2023)	Rejected / Closed for Other Reasons / Opening Inventory (2024)	Rejected / Closed for Other Reasons (percentage point change from 2023)	APACases Started / MAP Cases Started (2024)	APACase Started / MAP Case Started (percentage point change from 2023)
1	Japan	562	603	25%	-6%	33	0	3%	1%	527%	51%
2	US	514	509	25%	-1%	42	-1	5%	1%	102%	-20%
3	Germany	375	335	15%	3%	54	10	16%	11%	22%	-3%
4	India	343	353	19%	8%	59	-3	5%	-2%	118%	-24%
5	Italy	245	254	18%	0%	35	-7	5%	1%	23%	-8%
6	Switzerland	227	234	29%	5%	24	-2	0%	0%	68%	-13%
7	Korea	203	231	20%	-16%	33	6	3%	3%	218%	99%
8	UK	159	175	17%	6%	53	8	1%	-6%	35%	-9%
9	France	159	176	13%	1%	35	-9	7%	5%	20%	-8%
10	Netherlands	103	110	25%	0%	34	0	6%	0%	33%	-14%
11	Spain	98	97	17%	-12%	40	-12	2%	0%	7%	-11%
12	Canada	90	101	18%	-8%	40	2	6%	3%	58%	-2%
13	China	89	107	30%	-7%	37	12	0%	0%	321%	61%
14	Sweden	83	67	16%	-7%	52	13	10%	7%	9%	-27%
15	Mexico	74	71	18%	13%	73	21	0%	0%	18%	-44%
16	Ireland	68	80	15%	13%	53	-19	1%	0%	74%	21%
17	Finland	62	70	6%	1%	26	-7	5%	5%	68%	-32%
18	Singapore	61	60	31%	-3%	29	3	7%	5%	183%	60%
19	Australia	60	56	23%	-8%	33	4	2%	-4%	79%	-68%
20	Poland	59	69	12%	-9%	64	16	7%	1%	78%	35%
21	Belgium	51	59	25%	9%	36	19	2%	0%	41%	16%
22	Indonesia	48	42	21%	-21%	31	-11	0%	0%	31%	-80%
23	Denmark	39	35	46%	3%	29	6	3%	0%	21%	-15%
24	Thailand	37	37	19%	19%	49	N/A	5%	2%	129%	N/A
25	Austria	31	28	26%	22%	27	7	13%	9%	19%	4%
	Average	154	158	21%	0%	41	3	4%	2%	92%	0%

Note: The OECD's APA statistics calculate similar ratios but with variances in its approach. For example, the OECD's statistics compute a country's closure percentage by dividing the number of cases granted by opening inventory plus half the cases opened in the year.

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