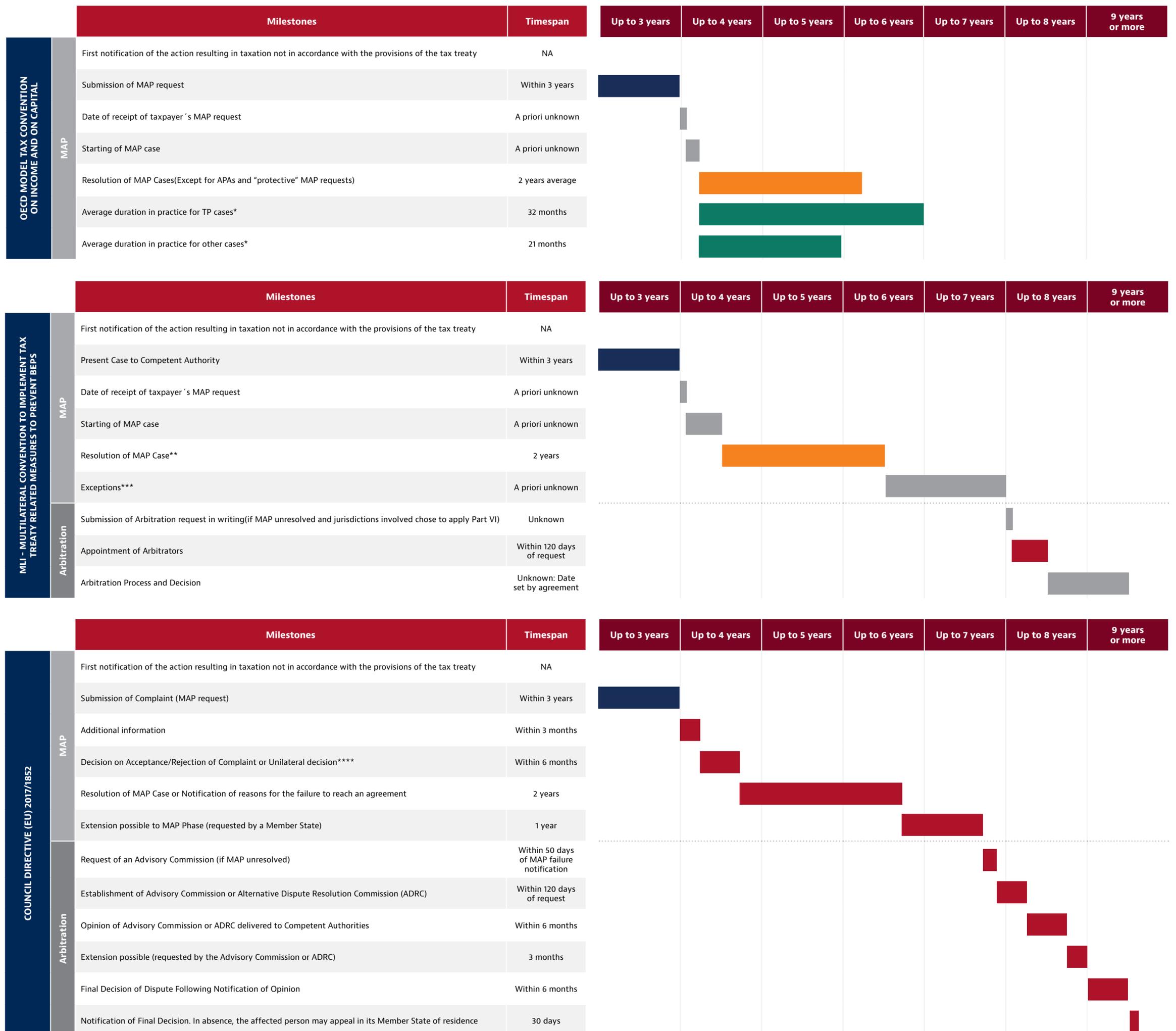


International Dispute Resolution Timeline

KEY: Duration can be reduced on the will of the taxpayer Unknown duration, depends on each Tax Administration and their internal practice Desirable duration Maximum duration Duration in practice



* OECD 2021 MAP Statistics

** Only for countries that have chosen to apply Part VI of the MLI

*** Exceptions: i) MLI Country Reservation (3 years); ii) Other duration agreed by Jurisdictions involved iii) Suspension (Final resolution from national litigation or parties suspension agreement) and iv) Extension (additional information not provided on time)

**** Despite receiving a rejecting, MAP shall be initiated if the Advisory Commission adopt a decision on the acceptance of the complaint. Under this circumstances, the MAP 2 years period shall start around 6 months and 200 days after the Rejection of Complaint