

單邊預先訂價協議(APA)案件統計表
Statistics of Unilateral Advance Pricing Arrangement (APA) Cases

單位：件
(unit: no. of cases)

年度 Year	期初未結件數 Inventory at beginning of year	當期受理件數 Number of cases received during the year	當期辦理結果 Cases proceeded by outcome				期末未結件數 Inventory remaining at end of year	已簽署單邊APA所涉受控交易 他方之居住地國或地區 Jurisdiction of counter- parties of the controlled transaction
			簽署 Signed	否准 Denied	納稅義務人 撤回 Withdrawn by taxpayer	其他 Any other outcome		
2007		2					2	-
2008	2						2	-
2009	2		1				1	日本(Japan)
2010	1	3	1				3	荷蘭(the Netherlands)
2011	3	3			3		3	-
2012	3	2					5	-
2013	5		1				4	荷蘭(the Netherlands)
2014	4		4					韓國(South Korea) 日本(Japan)
2015		3					3	-
2016	3	7			2		8	-
2017	8	1			2		7	-
2018	7	2	2		2		5	香港(Hong Kong) 韓國(South Korea)
2019	5	1	3				3	韓國(South Korea) 瑞典(Sweden)
2020	3	2	1				4	香港(Hong Kong)
合計(Total)		26	13		9		4	