

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| | | | 簽署 Signed | 否准 Denied | 納稅義務人 撤回 Withdrawn by taxpayer | 其他 Any other outcome | | |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 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | - |
| 2008 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | - |
| 2009 | 2 | 0 | 1 | 0 | 0 | 0 | 1 | 日本(Japan) |
| 2010 | 1 | 3 | 1 | 0 | 0 | 0 | 3 | 荷蘭(the Netherlands) |
| 2011 | 3 | 3 | 0 | 0 | 3 | 0 | 3 | - |
| 2012 | 3 | 2 | 0 | 0 | 0 | 0 | 5 | - |
| 2013 | 5 | 0 | 1 | 0 | 0 | 0 | 4 | 荷蘭(the Netherlands) |
| 2014 | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 韓國(South Korea) 日本(Japan) |
| 2015 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | - |
| 2016 | 3 | 7 | 0 | 0 | 2 | 0 | 8 | - |
| 2017 | 8 | 1 | 0 | 0 | 2 | 0 | 7 | - |
| 2018 | 7 | 2 | 2 | 0 | 2 | 0 | 5 | 香港(Hong Kong) 韓國(South Korea) |
| 2019 | 5 | 1 | 3 | 0 | 0 | 0 | 3 | 韓國(South Korea) 瑞典(Sweden) |
| 2020 | 3 | 2 | 1 | 0 | 0 | 0 | 4 | 香港(Hong Kong) |
| 2021 | 4 | 3 | 2 | 0 | 0 | 0 | 5 | 美國(the United States) 荷蘭(the Netherlands) |
| 2022 | 5 | 3 | 1 | 0 | 0 | 0 | 7 | 瑞典(Sweden) |
| 2023 | 7 | 0 | 4 | 0 | 0 | 0 | 3 | 韓國(South Korea) 日本(Japan) 美國(the United States) |
| 合計(Total) | | 32 | 20 | 0 | 9 | 0 | 3 | |