

Malaysia's Bilateral and Unilateral APA Statistics

Year	APA Type	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period.	No. of APAs granted during the reporting period.	No. of APAs applications rejected during the reporting period.	No. of APAs cases closed for other reasons during the reporting period.	APA inventory at the end of the reporting period.
2017	UAPA	6	4	0	0	6	4
	BAPA	0	1	0	0	0	1
	TOTAL	6	5	0	0	6	5
2018	UAPA	4	2	0	0	0	6
	BAPA	1	5	0	0	2	4
	TOTAL	5	7	0	0	2	10
2019	UAPA	6	1	0	0	2	5
	BAPA	4	2	0	0	0	6
	TOTAL	10	3	0	0	2	11
2020	UAPA	5	1	3	0	0	3
	BAPA	6	0	0	0	0	6
	TOTAL	11	1	3	0	0	9
2021	UAPA	3	1	0	0	0	4
	BAPA	6	1	1	0	0	6
	TOTAL	9	2	1	0	0	10
2022	UAPA	4	1	1	0	0	4
	BAPA	6	5	1	0	0	10
	TOTAL	10	6	2	0	0	14
2023	UAPA	4	0	2	0	0	2
	BAPA	10	3	3	0	0	10
	TOTAL	14	3	5	0	0	12
2024	UAPA	2	1	0	0	0	3
	BAPA	10	1	0	0	0	11
	TOTAL	12	2	0	0	0	14
2025	UAPA	3	2	2	0	0	3
	BAPA	11	1	4	0	0	8
	TOTAL	14	3	6	0	0	11

Source: Mutual Agreement Section, Department of International Taxation
Inland Revenue Board of Malaysia