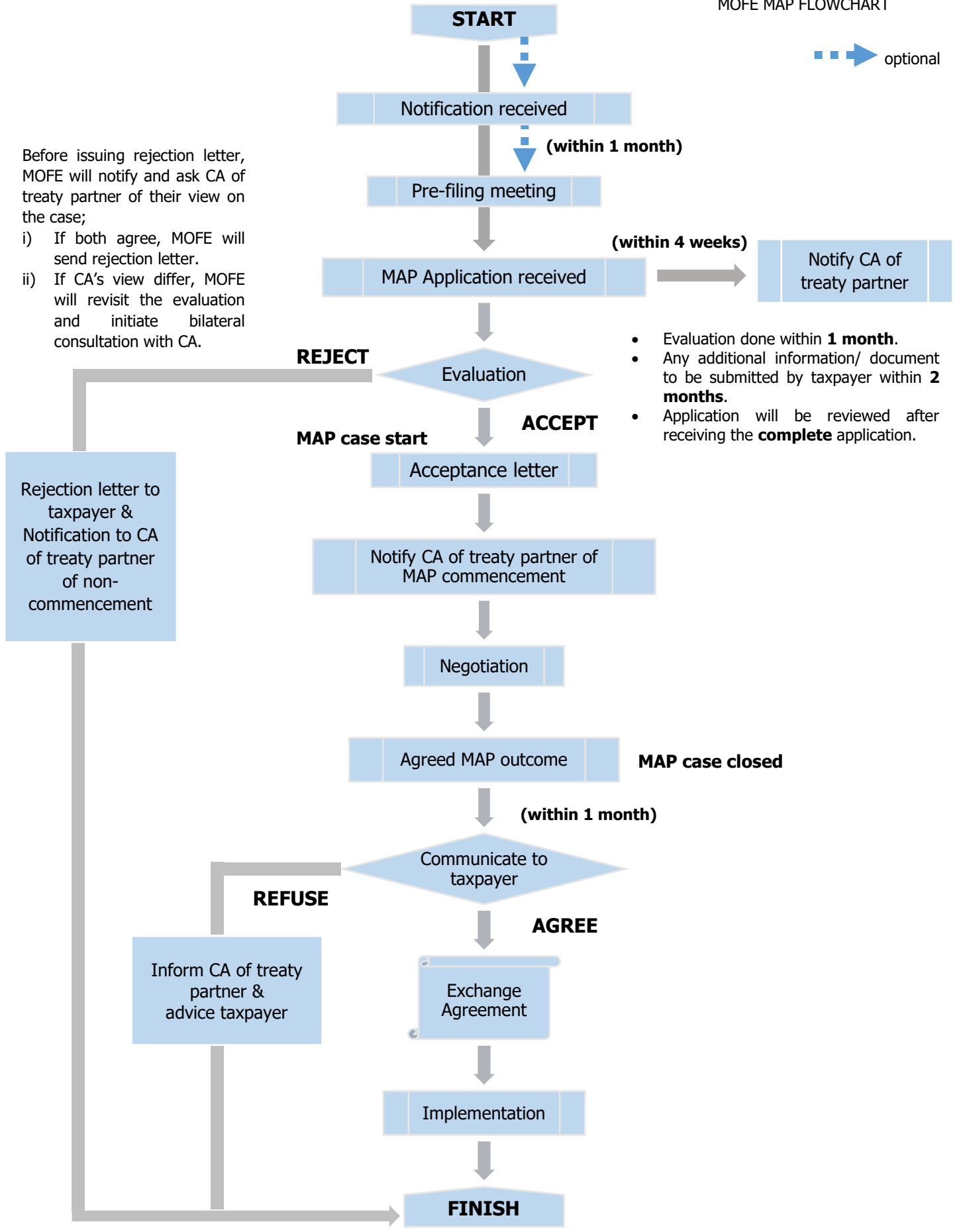


MUTUAL AGREEMENT PROCEDURE FLOWCHART

BRUNEI DARUSSALAM
MINISTRY OF FINANCE AND ECONOMY



Note: The whole MAP process is intended to be resolved maximum within **24 months**.