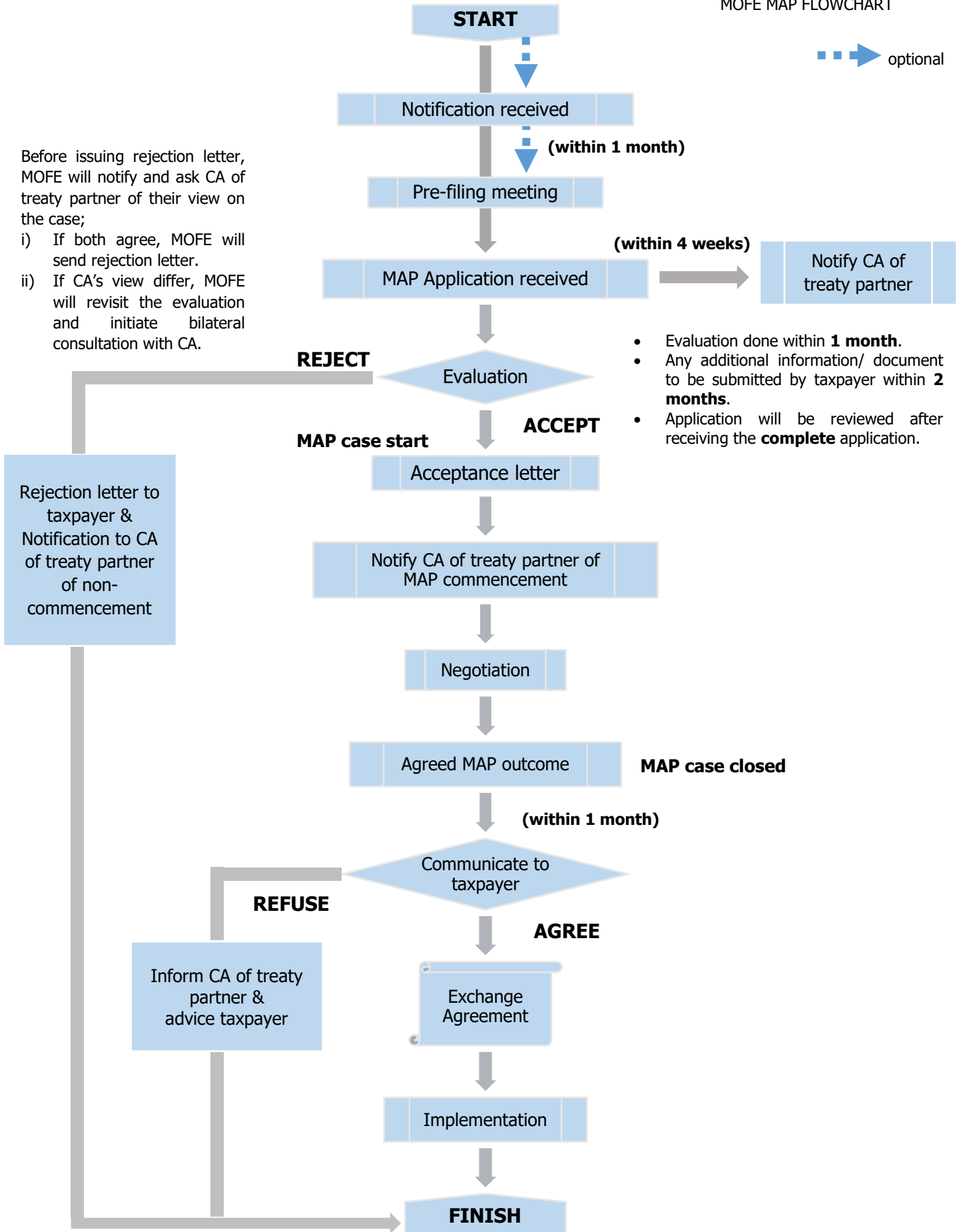


# **MUTUAL AGREEMENT PROCEDURE FLOWCHART**

**BRUNEI DARUSSALAM**  
MINISTRY OF FINANCE AND ECONOMY



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