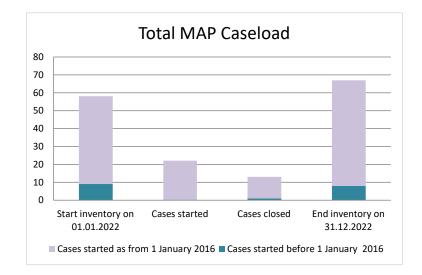
Mutual Agreement Procedure Statistics per jurisdiction

# **Czech Republic**

200-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



### Czechia



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	1	3
Other cases	5	0	0	5

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	26	14	5	35
Other cases	23	8	7	24

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	111.95
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

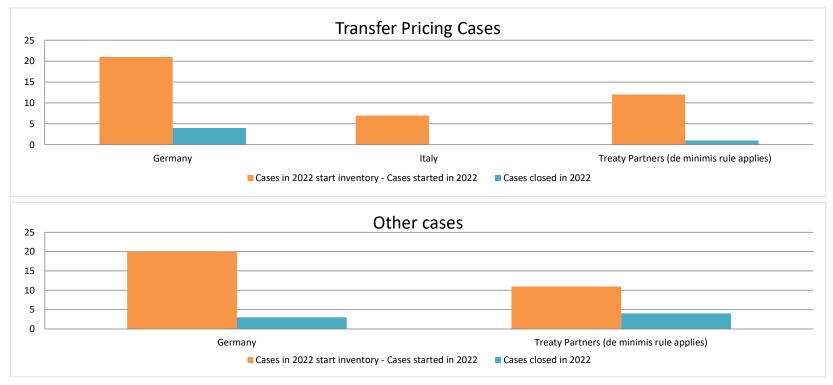
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.45	20.17	7.40	7.73
Other cases	10.42	2.77	0.25	22.62

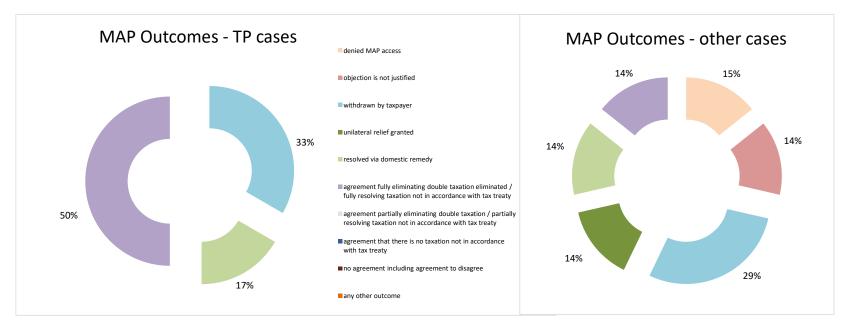
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

### **Overview of MAP partners (only for cases started as from 1 January 2016)**

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation /	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	1	3	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	2	0	0	3	0	0	0	0	5
Other cases (all)	1	1	2	1	1	1	0	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	1	2	1	1	1	0	0	0	0	7
All cases	1	1	4	1	2	4	0	0	0	0	13

	no. of pre-2016						agreement	agreement					average time
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	partially eliminating double taxation / partially resolving taxation not in accordance	taxation not in accordance	agreement including agreement	any other outcome	no. of pre- 2016 cases remaining in	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
n/ Allocation	4	0	0	0	0	1	0	0	0	0	0	3	111.95
	5	0	0	0	0	0	0	0	0	0	0	5	0.00
	9	0	0	0	0	1	0	0	0	0	0	8	111.95
	Column 1 n/ Allocation	Column 1 Column 2	Column 1     Column 2     Column 3       n/ Allocation     4     0       5     0	Column 1         Column 2         Column 3         Column 4           n/ Allocation         4         0         0           5         0         0	Column 1         Column 2         Column 3         Column 4         Column 5           n/ Allocation         4         0         0         0           5         0         0         0	Column 1         Column 2         Column 3         Column 4         Column 5         Column 6           n/ Allocation         4         0         0         0         0           5         0         0         0         0         0	Column 1         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7           n/ Allocation         4         0         0         0         0         1           5         0         0         0         0         0         0         0	Column 1     Column 2     Column 3     Column 4     Column 5     Column 6     Column 7     Column 8       n/ Allocation     4     0     0     0     0     1     0       5     0     0     0     0     0     0     0	Column 1     Column 2     Column 3     Column 4     Column 5     Column 6     Column 7     Column 8     Column 9       n/ Allocation     4     0     0     0     0     0     0     0     0	Column 1     Column 2     Column 3     Column 4     Column 5     Column 6     Column 7     Column 8     Column 8     Column 9     Column 10       n/ Allocation     4     0     0     0     0     1     0     0     0       5     0     0     0     0     0     0     0     0     0     0	Column 1     Column 2     Column 3     Column 4     Column 5     Column 6     Column 7     Column 8     Column 8     Column 9     Column 10     Column 10       n/ Allocation     4     0     0     0     0     0     0     0     0     0     0     0	Column 1     Column 2     Column 3     Column 4     Column 5     Column 6     Column 7     Column 7     Column 8     Column 9     Column 10     Column 10     Column 11     Column 12       n/ Allocation     4     0     0     0     0     1     0     0     0     0     0       5     0     0     0     0     0     0     0     0     0     0     0	Column 1       Column 2       Column 3       Column 4       Column 5       Column 6       Column 7       Column 8       Column 8       Column 9       Column 10       Column 11       Column 12       Column 12       Column 13         n/ Allocation       4       0

Notes on the computation of average time

(i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

2022 MAP Statistics - Czech Republic.xlsx

					Table 1:	Attribution / A	llocation MA	P Cases						
							number of po	st-2015 case	s closed during the	e reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	started during		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not in accordance with	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	14	7	0	0	2	0	0	2	0	0	0	0	17
	Italy	5	2	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	7	5	0	0	0	0	0	1	0	0	0	0	11
	Total	26	14	0	0	2	0	0	3	0	0	0	0	35
	<u>Notes:</u>													

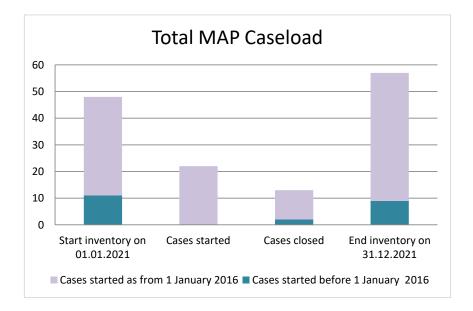
						Table 2: Of	her MAP Ca	ses						
							number of po	st-2015 case	es closed during the	e reporting period by o	utcome		_	
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	started during	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	including	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1	Germany	15	5	0	0	2	0	1	0	0	0	0	0	17
ow 2	Treaty Partners (de minimis rule applies)	8	3	1	1	0	1	0	1	0	0	0	0	7
	Total	23	8	1	1	2	1	1	1	0	0	0	0	24
	Notes:			-							-		-	

			average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
ow 1	Germany	12.75	23.08	12.20	1.81							
ow 2	Treaty Partners (de minimis rule applies)	16.24	8.52	2.60	13.64							
	Total	13.45	20.17	7.40	7.73							
	Notes:											

			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
v 1	Germany	5.83	1.06	n.a.	n.a.
/ 2	Treaty Partners (de minimis rule applies)	13.87	4.05	0.25	22.62
	Total	10.42	2.77	0.25	22.62
	Notes:				

			Table 3: All MAP Cases											
			average time taken (in months) for post-2015 cases from:											
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"									
		Column 1	Column 2	Column 3	Column 4									
Row 1	Total Average Time	11.68	10.02	3.83	15.17									
	Notes:													

### **Czech Republic**



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	2	4
Other cases	5	0	0	5

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	18	12	5	25
Other cases	19	10	6	23

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	116.17
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

	Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Γ	Transfer pricing cases	5.58	9.87	2.53	16.60
	Other cases	17.21	2.11	4.00	15.25

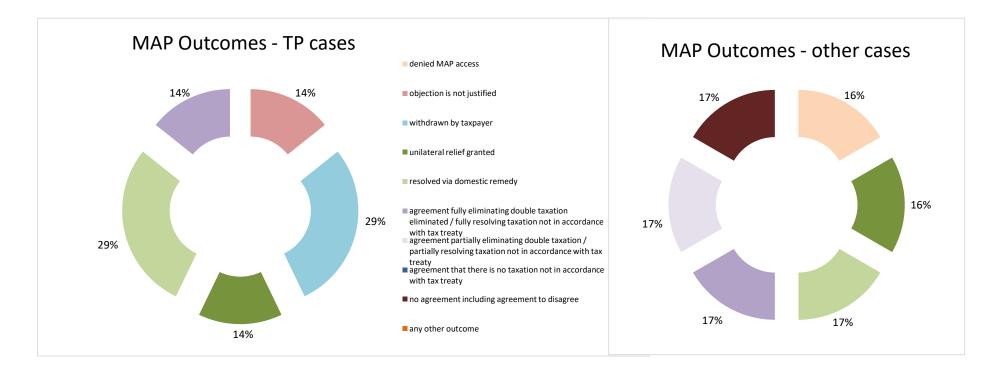
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	1	2	1	2	1	0	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	2	0	0	0	0	0	2
Cases started as from 1 January 2016	0	1	2	1	0	1	0	0	0	0	5
Other cases (all)	1	0	0	1	1	1	1	0	1	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	1	1	1	1	0	1	0	6
All cases	1	1	2	2	3	2	1	0	1	0	13

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

				numbe	er of pre-201	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially	-	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	6	0	0	0	0	2	0	0	0	0	0	4	116.17
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	11	0	0	0	0	2	0	0	0	0	0	9	116.17
Notes: Notes on the co average time	omputation of	(i) start dat	e: the date o	f the taxpayer'	s request or	the letter from		ollowing rules: etent authority (ind sing the case or t					

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

					Table 1: /	Attribution / A	llocation MA	P Cases						
						r	umber of pos	t-2015 case	s closed during the	reporting period by o	outcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not in accordance	that there is no	agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	7	9	0	0	2	0	0	0	0	0	0	0	14
	Italy	5	1	0	0	0	1	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	6	2	0	1	0	0	0	1	0	0	0	0	6
	Total	18	12	0	1	2	1	0	1	0	0	0	0	25
	Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

						Table 2: Of	ther MAP Ca	ses						
						1	number of po	st-2015 case	es closed during the	e reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	9	7	0	0	0	0	0	0	0	0	1	0	15
Row 2	Treaty Partners (de minimis rule applies)	10	3	1	0	0	1	1	1	1	0	0	0	8
	Total	19	10	1	0	0	1	1	1	1	0	1	0	23
	<u>Notes:</u>													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

		Table 1: Attribution / Allocation MAP Cases										
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	Germany	3.47	6.81	n.a.	n.a.							
	Italy	1.81	1.15	n.a.	n.a.							
Row 2	Treaty Partners (de minimis rule applies)	9.57	17.29	2.53	16.60							
	Total	5.58	9.87	2.53	16.60							
	Notes:											

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

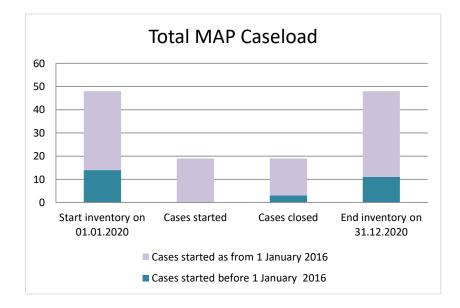
_		average time taken (in months) for post-2015 cases from:           Treaty Partner         Receipt of taxpaver's MAP											
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
1	Germany	32.42	0.69	6.18	26.24								
2	Treaty Partners (de minimis rule applies)	14.17	2.39	3.27	11.58								
	Total	17.21	2.11	4.00	15.25								
Ν	Notes:	-											

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

			Table 3: All MAP Cases									
			average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	11.92	5.64	3.70	15.52							
	Notes:											

### **Czech Republic**



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	9	0	3	6
Other cases	5	0	0	5

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	17	11	10	18
Other cases	17	8	6	19

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.72
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

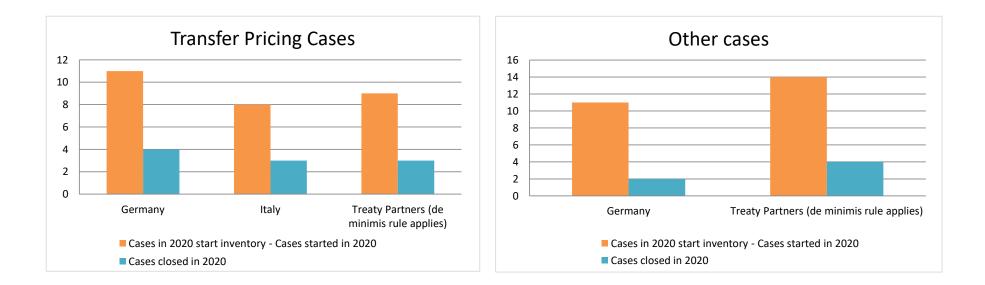
(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.15	3.46	12.87	10.91
Other cases	23.22	1.50	2.00	25.82

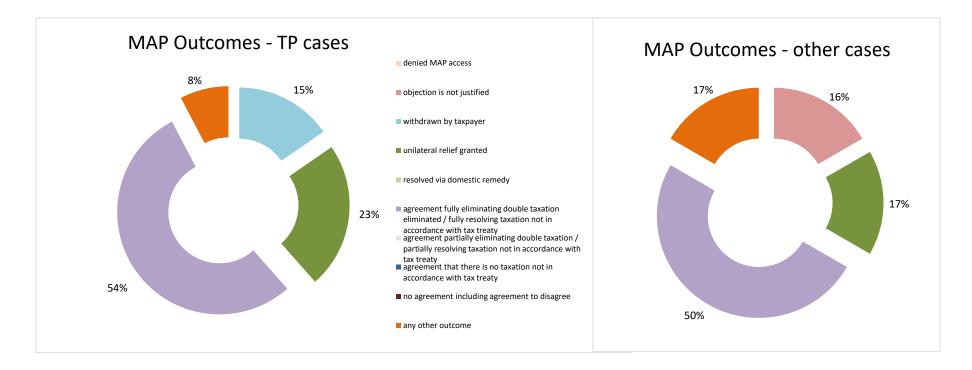
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

### **Overview of MAP partners (only for cases started as from 1 January 2016)**

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation pot in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	0	2	3	0	7	0	0	0	1	13
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	0	0	3
Cases started as from 1 January 2016	0	0	2	3	0	4	0	0	0	1	10
Other cases (all)	0	1	0	1	0	3	0	0	0	1	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	1	0	3	0	0	0	1	6
All cases	0	1	2	4	0	10	0	0	0	2	19

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

				numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	9	0	0	0	0	0	3	0	0	0	0	6	64.72
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	14	0	0	0	0	0	3	0	0	0	0	11	64.72
Notes:	*						by applying the f						

Row 1 Row 2 Row 3

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

					Table 1:	Attribution / A	llocation MA	P Cases						
						1	number of pos	st-2015 case	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	7	4	0	0	0	0	0	3	0	0	0	1	7
	Italy	4	4	0	0	1	2	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	6	3	0	0	1	1	0	1	0	0	0	0	6
	Total	17	11	0	0	2	3	0	4	0	0	0	1	18
	Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

	Table 2: Other MAP Cases													
						•	number of po	st-2015 case	es closed during the	e reporting period by c	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	no. of post-2015 cases remaining ir MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
v 1	Germany	9	2	0	1	0	0	0	0	0	0	0	1	9
v 2	Treaty Partners (de minimis rule applies)	8	6	0	0	0	1	0	3	0	0	0	0	10
	Total	17	8	0	1	0	1	0	3	0	0	0	1	19
	<u>Notes:</u> The reason for "any other outcome" was the expiration of t	he domestic time li	mit in Germany.											

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases									
	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Germany	20.08	7.12	7.73	15.04					
Italy	20.33	1.08	n.a.	n.a.					
Treaty Partners (de minimis rule applies)	16.73	0.96	18.02	6.77					
Total	19.15	3.46	12.87	10.91					
Notes:	-								
	Germany Italy Treaty Partners (de minimis rule applies) Total	Treaty Partner"Start" to "End"Column 1Column 2Germany20.08Italy20.33Treaty Partners (de minimis rule applies)16.73Total19.15	average time taken (in montTreaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start"Column 1Column 2Column 3Germany20.087.12Italy20.331.08Treaty Partners (de minimis rule applies)16.730.96Total19.153.46	average time taken (in months) for post-2015 cases from:Treaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start""Start" to Milestone 1Column 1Column 2Column 3Column 4Germany20.087.127.73Italy20.331.08n.a.Treaty Partners (de minimis rule applies)16.730.9618.02Total19.153.4612.87					

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

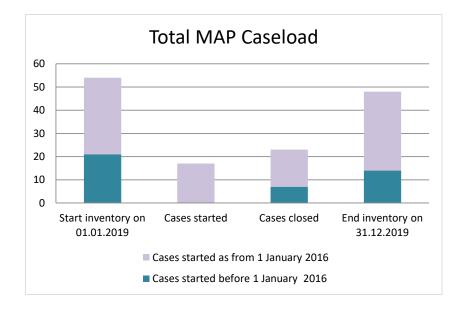
			average time taken (in mont	average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
w 1	Germany	24.76	0.81	0.43	24.33								
w 2	Treaty Partners (de minimis rule applies)	22.45	1.84	3.05	26.81								
	Total	23.22	1.50	2.00	25.82								
	Notes:												

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		Table 3: All MAP Cases								
		average time taken (in months) for post-2015 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
		Column 1	Column 2	Column 3	Column 4					
Row 1	Total Average Time	20.68	2.72	6.83	19.19					
	Notes:									

### **Czech Republic**



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	11	0	2	9
Other cases	10	0	5	5

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	16	6	5	17
Other cases	17	11	11	17

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.10
Other cases	56.11

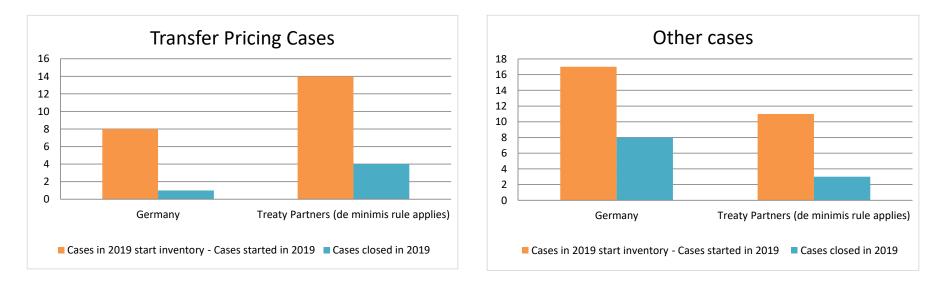
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the taxpayer's request or the letter from the other competent authority (including the minimum required information) (ii) end date: the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.93	6.78	16.62	24.46
Other cases	20.46	1.01	11.65	14.73

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

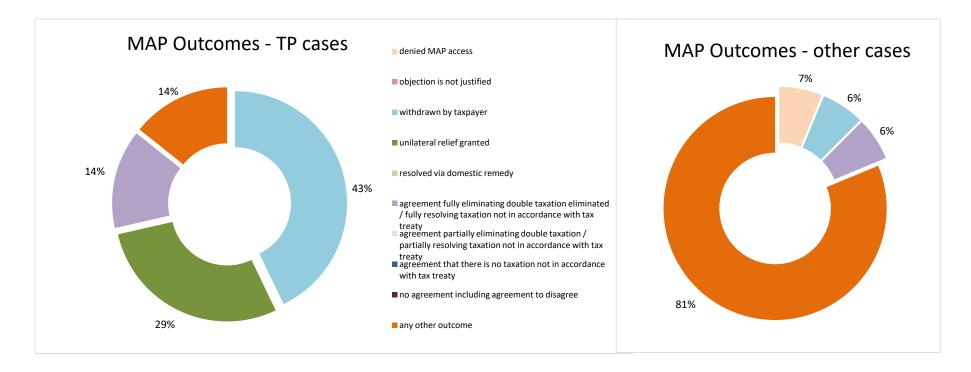
### **Overview of MAP partners (only for cases started as from 1 January 2016)**

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / partially resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	0	3	2	0	1	0	0	0	1	7
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	1	2	0	1	0	0	0	1	5
Other cases (all)	1	0	1	0	0	1	0	0	0	13	16
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	4	5
Cases started as from 1 January 2016	1	0	0	0	0	1	0	0	0	9	11
All cases	1	0	4	2	0	2	0	0	0	14	23

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

			numbe	er of pre-201	16 cases clos	ed during the re	porting period b	y outcome:				
no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn	relief	domestic remedy	taxation / fully resolving taxation not in accordance	partially resolving taxation not in accordance	with tax treaty	including agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
11	0	0	2	0	0	0	0	0	0	0	9	35.10
10	0	0	1	0	0	0	0	0	0	4	5	56.11
21	0	0	3	0	0	0	0	0	0	4	14	50.11
i	cases in MAP inventory on 1 January 2019 Column 2 11 10	cases in MAP inventory on 1 January 2019denied MAP accessColumn 2Column 3110100	cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedColumn 2Column 3Column 411001000	no. of pre-2016 cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedwithdrawn by taxpayerColumn 2Column 3Column 4Column 51100210001	no. of pre-2016 cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedColumn 2Column 3Column 4Column 5Column 611002010010	no. of pre-2016 cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via domestic remedyColumn 2Column 3Column 4Column 5Column 6Column 711002001000100	no. of pre-2016 cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via domestic remedyagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatyColumn 2Column 3Column 4Column 5Column 6Column 7Column 811001000	no. of pre-2016 cases in MAP inventory on 1 January 2019denied objection is not justifiedwithdrawn by taxpayerunilateral resolved resolved grantedagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / fully resolving taxation not in accordance with tax treatyColumn 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9110010000	no. of pre-2016 cases in MAP inventory on 1 January 2019denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via domestic remedyagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatypartially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement that there is no taxation not in accordance with tax treatyColumn 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10110020000001001000000	no. of pre-2016 cases in MAP inventory on 1 January 2019denied objection is not justifiedwithdrawn by taxpayerunilateral resolved resolved via domestic remedyagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement that there is no taxation not in accordance with tax treatyno agreement that there is no taxation accordance with tax treatyColumn 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10Column 11110010000000	no. of pre-2016 cases in MAP inventory on 1 January 2019denied objection is not justifiedwithdrawn withdrawn by taxpayerunilateral resolved resolved via resolved via domestic remedyagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation not in accordance with tax treatyagreement partially resolving taxation not in accordance with tax treatyagreement partially resolving taxation not in accordance with tax treatyagreement that there is no taxation not in accordance with tax treatyno agreement to disagreeany other outcomeColumn 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10Column 11Column 12110010000000010010000004	no. of pre-2016 cases in MAP inventory on 1 January 2019denied objection is not justifiedwithdrawn by taxpayerunilateral resolved via relief grantedresolved via domestic remedyagreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially eliminating double taxation / partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treatyagreement that there is no taxation not in accordance with tax treatyno. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019Column 2Column 4Column 5Column 6Column 7Column 8Column 9Column 10Column 11Column 12Column 131100200000009100100000045

Row 1 Row 2 Row 3

> 1) Potential mismatches between 2019 start inventory and 2018 end inventory: One more pre-2016 MAP case has to be taken into account (the competent authority of our treaty partner had been waiting for the court decision).

2) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the taxpayer's request or the letter from the other competent authority (including the minimum required information)

(ii) end date: the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

					Table 1: A	Attribution / Al	location MA	P Cases						
		number of post-2015 cases closed during the reporting period by outcome:												
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		no agreement including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	5	3	0	0	0	0	0	0	0	0	0	1	7
Row 2	Treaty Partners (de minimis rule applies)	11	3	0	0	1	2	0	1	0	0	0	0	10
	Total	16	6	0	0	1	2	0	1	0	0	0	1	17
	Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

						Table 2: Ot	her MAP Ca	ses						
						1	number of po	st-2015 case	s closed during th	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	9	8	0	0	0	0	0	0	0	0	0	8	9
Row 2	Treaty Partners (de minimis rule applies)	8	3	1	0	0	0	0	1	0	0	0	1	8
	Total	17	11	1	0	0	0	0	1	0	0	0	9	17
	<u>Notes:</u>													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

		Table 1: Attribution	n / Allocation MAP Cases									
			average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
w 1	Germany	2.27	3.42	n.a.	n.a.							
w 2	Treaty Partners (de minimis rule applies)	29.35	7.62	16.62	24.46							
	Total	23.93	6.78	16.62	24.46							
N	Notes:	•		· · · · · · · · · · · · · · · · · · ·								

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

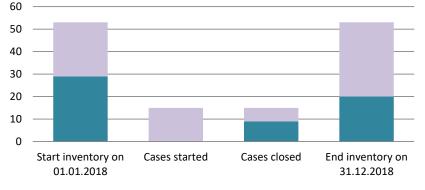
	Table 2: Other MAP Cases         average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
/ 1	Germany	17.50	0.96	19.56	4.86						
2	Treaty Partners (de minimis rule applies)	28.35	1.15	3.75	24.60						
	Total	20.46	1.01	11.65	14.73						
	Notes:										

Annex B

			Table 3: All MAP Cases									
			average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	21.55	2.81	12.90	17.16							
	<u>Notes:</u>											

## **Czech Republic**

Total MAP Caseload



Cases started as from 1 January 2016 Cases started before 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	0	6	10
Other cases	13	0	3	10

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	12	7	3	16
Other cases	12	8	3	17

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	54.24
Other cases	71.13

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

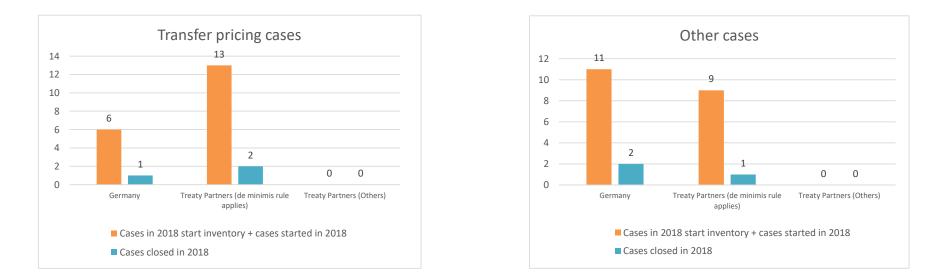
(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.08	1.90	2.83	4.37
Other cases	11.46	0.72	6.27	5.18

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

## Overview of MAP partners (only for cases started as from 1 January 2016)

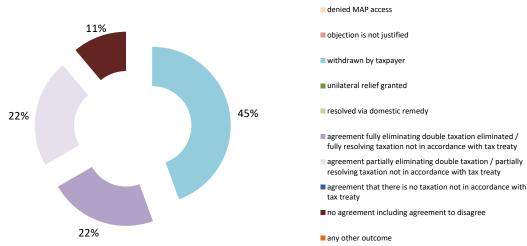
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



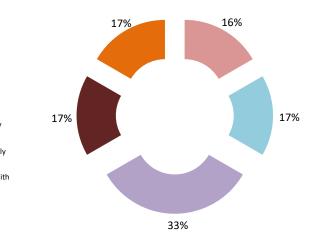
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



### **MAP Outcomes - other cases**



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	eliminated / fully resolving taxation not in accordance with	partially resolving taxation not in	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	4	0	0	2	2	0	1	0	9
Cases started before 1 January 2016	0	0	1	0	0	2	2	0	1	0	6
Cases started as from 1 January 2016	0	0	3	0	0	0	0	0	0	0	3
Other cases (all)	0	1	1	0	0	2	0	0	1	1	6
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	1	3
Cases started as from 1 January 2016	0	1	0	0	0	1	0	0	1	0	3
All cases	0	1	5	0	0	4	2	0	2	1	15

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

					numb	per of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	cases inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	resolving taxation not in accordance	no taxation not in accordance with tax treaty	agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	16	0	0	1	0	0	2	2	0	1	0	10	54.24
Row 2	Others	13	0	0	1	0	0	1	0	0	0	1	10	71.13
Row 3	Total	29	0	0	2	0	0	3	2	0	1	1	20	59.87
	<u>Notes:</u> 1) The mismate	ches are 4 Attribut	ion/allocatio	n MAP cases	5.									

(i) The Czech Republic didn't involve one pre-2016 Attribution/allocation MAP case with one of the treaty partners in the last year to the statistics.

(ii) The Czech Republic discussed several cases with one of the treaty partners where the Czech Republic had different time figures during last year. The result of this discussion is that the Czech Republic has to increase pre-2016 Attribution/allocation MAP cases and also decrease post-2015 Attribution/allocation MAP cases with the treaty partner.

2) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
						nı	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:	_		
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2018
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Germany	3	3	0	0	1	0	0	0	0	0	0	0	5
2	Treaty Partners (de minimis rule applies)	9	4	0	0	2	0	0	0	0	0	0	0	11
3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	12	7	0	0	3	0	0	0	0	0	0	0	16
	Notes													

1) The Czech Republic discussed several cases with one of the treaty partners falling under the de minimis rule where the Czech Republic had different time figures during last year. The result of this discussion is that the Czech Republic has to increase pre-2016 Attribution/allocation MAP cases and also decrease post-2015 Attribution/allocation MAP cases with the treaty partner.

2) One MAP case with Germany did not start in 2017 but in 2018. Therefore, the mismatch arise between number of cases in the MAP inventory on 31 December 2017 (4 cases) and number of cases in the MAP inventory on 1 January 2018 (3 cases).

Row 1 Row 2 Row 3

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome									
Treaty Partner M	no. of post- 2015 cases in	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining i MAP inventory or 31 December 201
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
1 Germany	6	5	0	0	0	0	0	1	0	0	1	0	9
2 Treaty Partners (de minimis rule applies)	6	3	0	1	0	0	0	0	0	0	0	0	8
3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12	8	0	1	0	0	0	1	0	0	1	0	17

The Czech Republic was informed from one of the treaty partners falling under the de minimis rule that there is one more case, where the MAP request was made at the end of 2017 (start date is 19 December 2017). However, the Czech Republic received the first notification about this case in June 2018 (the letter dated 15 June 2018). That is why the Czech Republic's starting inventory with the treaty partner has increased.

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
1	Germany	7.2	3.39	2.83	4.37
2	Treaty Partners (de minimis rule applies)	14.52	1.15	n.a.	n.a.
3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	12.08	1.90	2.83	4.37
	<u>Notes:</u>				

Annex B

		Та	ble 2: Other MAP Cases		
			average time taken (in mont	ths) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
ow 1	Germany	16.66	0.68	9.4	7.25
ow 2	Treaty Partners (de minimis rule applies)	1.05	0.79	n.a.	1.05
ow 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	11.46	0.72	6.27	5.18
	<u>Notes:</u>				

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

			Table 3: All MAP Cases									
			average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	11.77	1.31	5.41	4.98							
	Notes:											

## **Czech Republic**

Total MAP Caseload

Cases started before 1 January 2016 Cases started as from 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	15	0	3	12
Other cases	13	0	0	13

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	8	3	13
Other cases	8	5	2	11

## Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.08
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.41	1.16	n.a.	n.a.
Other cases	4.06	1.15	0.81	3.39

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

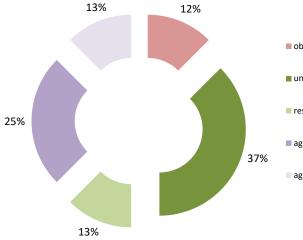
## **Overview of MAP partners (only for cases started as from 1 January 2016)**

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

### **MAP Outcomes**



objection is not justified
unilateral relief granted
resolved via domestic remedy
agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty

agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving taxation not in accordance with	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	taxation not in accordance with tax treaty	no agreement including	any other outcome	Total
Transfer pricing cases (all)	0	1	0	3	1	0	1	0	0	0	6
Cases started before 1 January 2016	0	1	0	0	1	0	1	0	0	0	3
Cases started as from 1 January 2016	0	0	0	3	0	0	0	0	0	0	3
Other cases (all)	0	0	0	0	0	2	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
All cases	0	1	0	3	1	2	1	0	0	0	8

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

					numt	per of pre-20	16 cases clos	ed during the re	porting period by	/ outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	agreement including agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	15	0	1	0	0	1	0	1	0	0	0	12	41.08
Row 2	Others	13	0	0	0	0	0	0	0	0	0	0	13	n.a.
Row 3	Total	28	0	1	0	0	1	0	1	0	0	0	25	41.08
	Notes:												• • •	

The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

2) The mismatch between the number of pre-2016 cases on 1 January 2017 and the number of such cases on 31 December 2016 published in 2016 MAP statisticis arose due to the different definition of the "Start Date" by OECD and by EU Arbitration Convention.

Annex B

				number of post-2015 cases closed during the reporting period by outcome:									
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post 2015 case: remaining i MAP invento on 31 December 2017
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	8	8	0	0	0	3	0	0	0	0	0	0	13
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8	8	0	0	0	3	0	0	0	0	0	0	13
Notes_													

Annex B

						Table 2: Of	her MAP Ca	ses						
						I	number of po	st-2015 case	s closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	lagreement that	no agreement	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
low 1	Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
ow 2	Treaty Partners (de minimis rule applies)	4	3	0	0	0	0	0	2	0	0	0	0	5
ow 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	8	5	0	0	0	0	0	2	0	0	0	0	11
	Notes:						-		· ·	-		- 		

Annex B

	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	7.41	1.16							
Treaty Partners (Others)									
Total Average Time	7.41	1.16	n.a.	n.a.					

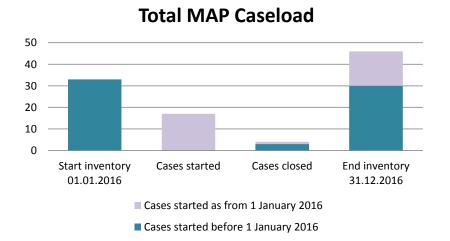
Annex B

	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	4.06	1.15	0.81	3.39					
Treaty Partners (Others)									
Total Average Time	4.06	1.15	0.81	3.39					

Annex B

		average time taken (in months) for post-2015 cases from:									
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End							
	Column 1	Column 2	Column 3	Column 4							
Total Average Time	6.07	1.15	0.81	3.39							

## **Czech Republic**



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	19	0	2	17
Other cases	14	0	1	13

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	8	0	8
Other cases	0	9	1	8

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.00
Other cases	17.00

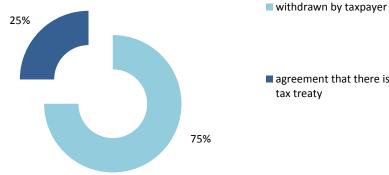
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	2.53	0.69	n.a.	n.a.

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

### **MAP Outcomes**



agreement that there is no taxation not in accordance with tax treaty

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	1	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	1	0	0	1
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
All cases	0	0	3	0	0	0	0	1	0	0	4

Note: the MAP statistics previously reported by the jurisdiction are available at http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm

# **MAP Statistics prior to 2016**

#### Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

#### Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>1</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

<sup>&</sup>lt;sup>1</sup> <u>https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf</u>

#### MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	on Firs	Inventory t Day of ng Period	Initiated Reportin	l During g Period		ed During ng Period	on Last	Inventory t Day of ng Period	with Doub During F	Withdrawn e Taxation Reporting iod	Cases Comple	cle Time for eted, Closed or vn During iod (in months)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior												
2010												
2011												
2012												
2013												
2014												
2015			10	1								
Total	25	1	10	1	3	0	31	2	1	0		

The MAP Statistics for 2006-2015 (pre-MAP Statistics Reporting Framework) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework.

#### MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	on Firs	Inventory t Day of ng Period		l During ag Period		ed During ng Period	on Last	nventory t Day of ng Period	with Doub During F	Withdrawn le Taxation Reporting iod	Cases Comple	cle Time for ted, Closed or yn During tod (in months)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2008 or prior												
2009												
2010												
2011												
2012												
2013												
2014			11	1								
Total	20	1	11	1	6	0	25	1	0	0	-	-

The MAP Statistics for 2006-2015 (pre-MAP Statistics Reporting Framework) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework.

#### MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Invent First I Repo	ning ory on Day of rting iod	Repo	l During orting riod	Du	pleted ring rting iod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double / During F	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2007 or prior												
2008												
2009												
2010												
2011												
2012												
2013			6	1								
Total	16	0	6	1	2	0	20	1	0	0		

#### MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Invent First I Repo	ning ory on Day of rting iod	Repo	l During orting riod	Du	pleted ring rting iod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011												
2012			12	1								
Total	12	2	12	1	8	3	16	0	0	0		

#### MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Invent First I Repo	ning ory on Day of orting iod	Repo	l During orting iod	Du	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in tths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2005 or prior												
2006												
2007												
2008												
2009												
2010												
2011			10	2								
Total	12	1	10	2	10	1	12	2	0	0		

#### MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of orting riod		l During rting iod	Dui Repo	pleted ring orting riod	Last I Repo	ling ory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2004 or prior												
2005												
2006												
2007												
2008												
2009												
2010			7	1								
Total	11	0	7	1	5	0	12	1	1	0		

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Invent First I Repo	ning ory on Day of orting iod		l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling tory on Day of orting tiod	Withdra Double [	ed or wn with Faxation Seporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2003 or prior											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008											n.a.	n.a.
2009											n.a.	n.a.
Total	4		6		2		8		1		n.a.	n.a.

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

#### Country: Czech Republic/République Tchèque

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of orting iod		l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling tory on Day of orting riod	Withdra Double [	eporting	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2002 or prior											n.a.	n.a.
2003											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008			5	0							n.a.	n.a.
Total	12	1	5	0	2	1	4	0	14	1	n.a.	n.a.

The MAP Statistics for 2006-2015 (pre-MAP Statistics Reporting Framework) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework.

#### MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior						
2002						
2003						
2004						
2005						
2006						
2007		10				
Total	13	10	1	13	3	

#### MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

#### Country: Czech Republic/République Tchèque

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior						
2001						
2002						
2003						
2004						
2005						
2006		5				
Total	10	5	1	13	0	