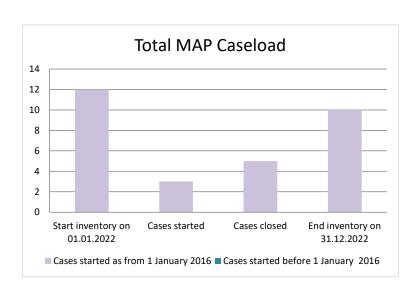
Mutual Agreement Procedure Statistics per jurisdiction

Estonia

2011-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



Estonia



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	1	0
Other cases	11	3	4	10

Average time needed to close MAP cases

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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.37	7.17	9.14	0.23
Other cases	27.90	0.20	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

2022 MAP Statistics - Estonia.xlsx Page 1/9

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.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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	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	0	0	0	1	0	0	0	0	1
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	1	0	0	0	0	1
Other cases (all)	0	0	0	0	0	4	0	0	0	0	4
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	4	0	0	0	0	4
All cases	0	0	0	0	0	5	0	0	0	0	5

[numb	er 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 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	resolving	no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Notes:

					Table 1: A	Attribution / Al	location MA	AP 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 2022			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		there is no	no agreement	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	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	1	0	0	0	0	0
	Total	1	0	0	0	0	0	0	1	0	0	0	0	0

Notes:

		Table 2: Other MAP 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 2022	no. of post- 2015 cases started during the reporting period		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 not	there is no	no agreement including agreement to disagree	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	6	2	0	0	0	0	0	0	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	5	1	0	0	0	0	0	4	0	0	0	0	2
	Total	11	3	0	0	0	0	0	4	0	0	0	0	10
	Notes:	·						·	·					

	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	Treaty Partners (de minimis rule applies)	9.37	7.17	9.14	0.23							
	Total	9.37	7.17	9.14	0.23							
	Notes:											

2022 MAP Statistics - Estonia.xlsx Page 7/9

	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	Treaty Partners (de minimis rule applies)	27.90	0.20	n.a.	n.a.						
	Total	27.90	0.20	n.a.	n.a.						
	Neter										

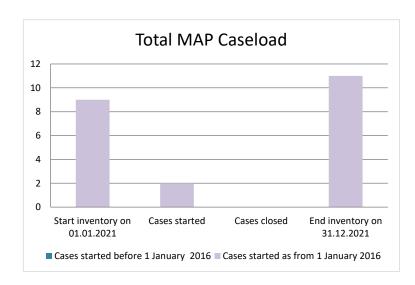
Row 1

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	24.19	1.59	n.a.	n.a.							
	Notes:											

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Estonia



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	9	2	0	11

Average time needed to close MAP cases

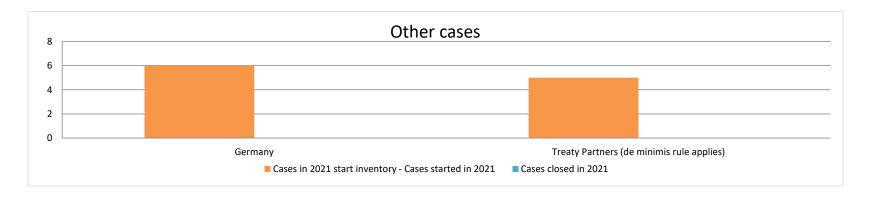
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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	n.a.	n.a.	n.a.	n.a.

2021 MAP Statistics - Estonia.xlsx Page 1/9

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

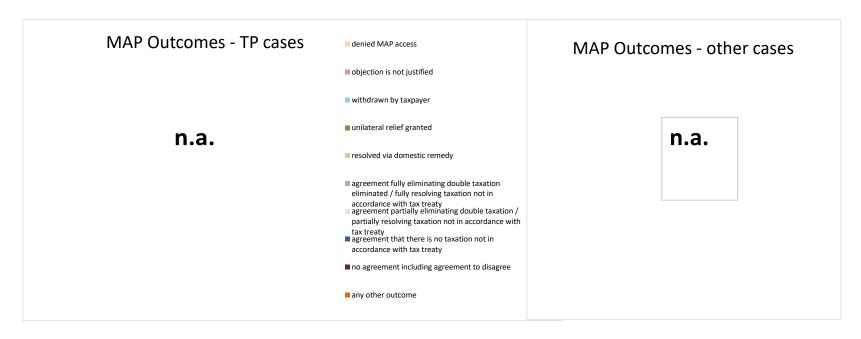
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



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 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.

2021 MAP Statistics - Estonia.xlsx Page 2/9



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	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

2021 MAP Statistics - Estonia.xlsx Page 3/9

Annex A

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

					numb	er of pre-20	16 cases clos	ed during the re	porting period by	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	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	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
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

2021 MAP Statistics - Estonia.xlsx Page 4/9

Annex R

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													
				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 2021		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		double taxation	taxation / partially	there is no	including agreement to	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
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

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

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2015 case	es closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period		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	there is no	no agreement	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	5	1	0	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	4	1	0	0	0	0	0	0	0	0	0	0	5
	Total	9	2	0	0	0	0	0	0	0	0	0	0	11
	Notes:													

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

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 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						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

2021 MAP Statistics - Estonia.xlsx Page 7/9

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) 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							
Total	n.a.	n.a.	n.a.	n.a.							
Notes:											

Row 1

2021 MAP Statistics - Estonia.xlsx Page 8/9

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

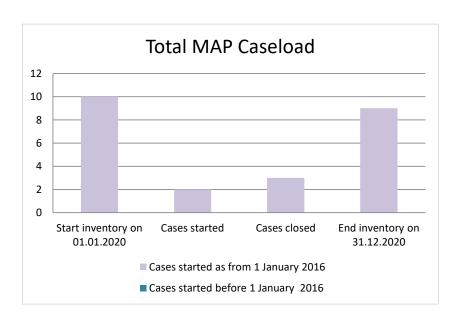
Annex B

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" to Milestone 1 Milestone 1 to "End"										
		Column 1	Column 2	Column 3	Column 4							
ow 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:		•									

2021 MAP Statistics - Estonia.xlsx Page 9/9

Estonia



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	10	2	3	9

Average time needed to close MAP cases

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

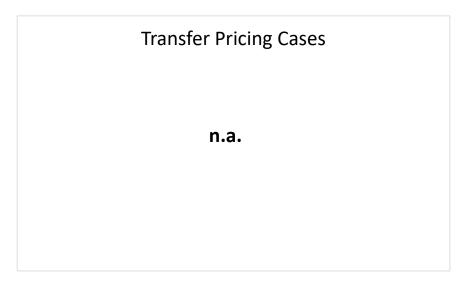
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	22.99	1.13	n.a.	n.a.

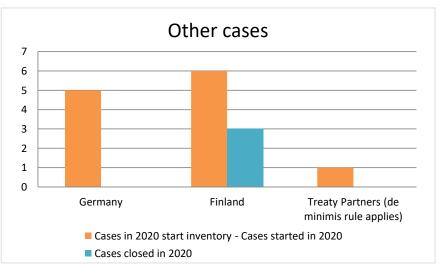
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Estonia.xlsx Page 1/9

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

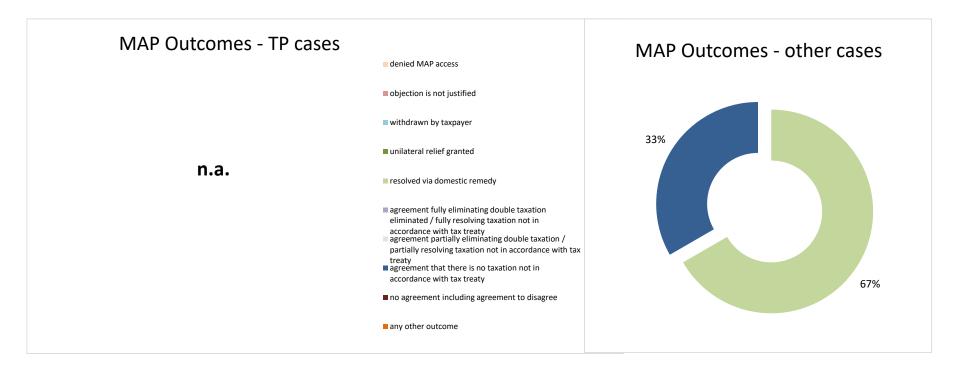
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs





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.

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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	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	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
Other cases (all)	0	0	0	0	2	0	0	1	0	0	3
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	2	0	0	1	0	0	3
All cases	0	0	0	0	2	0	0	1	0	0	3

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Annex A

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

	-			numbe	er of pre-201	6 cases clos	ed during the re	porting period b	y outcome:				
category of	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	taxation / fully resolving	partially resolving	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

2020 MAP Statistics - Estonia.xlsx

Row 1 Row 2 Row 3

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												
						n	umber of pos	t-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	that there is no	agreement to	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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

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

					Table 2: Ot	her MAP Ca	ses						
				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 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	agreement to	autaama	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
Germany	4	1	0	0	0	0	0	0	0	0	0	0	5
Finland	6	0	0	0	0	0	2	0	0	1	0	0	3
Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	10	2	0	0	0	0	2	0	0	1	0	0	9

Row 1 Row 2

Notes

There has been a mistake, cases with Finland were mistakenly declared as transfer pricing cases.

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				
Row 1	Total	n.a.	n.a.	n.a.	n.a.				
	Notes:								

2020 MAP Statistics - Estonia.xlsx Page 7/9

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

	Table 2: Other MAP Cases										
Ī	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						
	Finland	22.99	1.13	n.a.	n.a.						
	Total	22.99	1.13	n.a.	n.a.						

Row 1

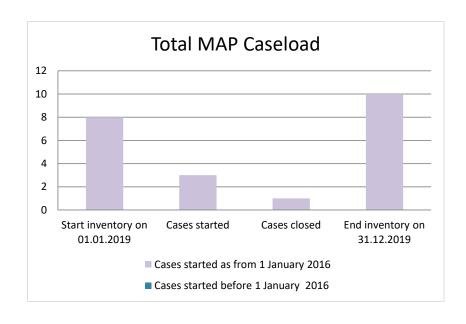
Notes:

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							
w 1	Total Average Time	22.99	1.13	n.a.	n.a.							
	Notes:											

2020 MAP Statistics - Estonia.xlsx Page 9/9

Estonia



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	8	3	1	10
Other cases	0	0	0	0

Average time needed to close MAP cases

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

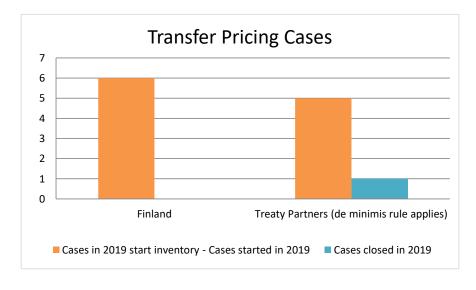
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.00	-	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

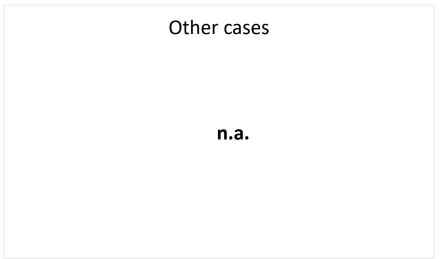
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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

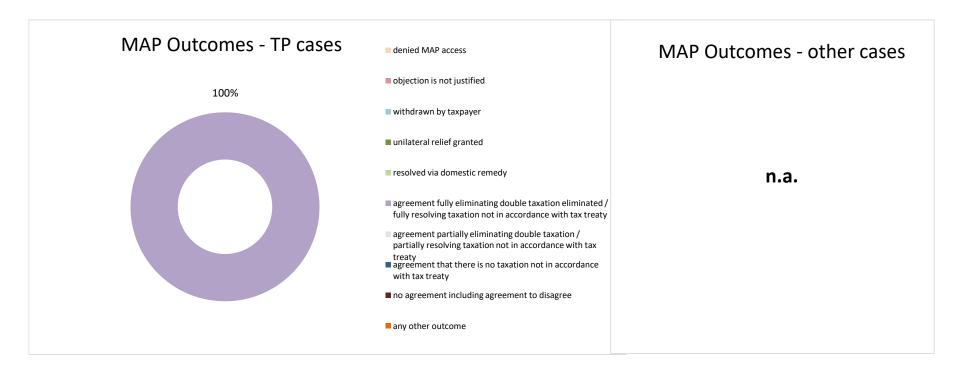




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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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	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	0	0	0	1	0	0	0	0	1
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	1	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
All cases	0	0	0	0	0	1	0	0	0	0	1

2019 MAP Statistics - Estonia.xlsx Page 3/9

Annex A

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

				numbe	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 2019	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	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 2019	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:					·					·			

Row 2 Row 3

Row 1

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

				Table 1: A	ttribution / Al	ocation 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	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	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
Finland	5	1	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	3	2	0	0	0	0	0	1	0	0	0	0	4
Total	8	3	0	0	0	0	0	1	0	0	0	0	10

Notes:

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

	Table 2: Other MAP 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	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	no agreement		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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:										-			

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) 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	Treaty Partners (de minimis rule applies)	2.00	0.00	n.a.	n.a.							
	Total	2.00	0.00	n.a.	n.a.							
	Notes:											

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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:										
"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 2	Column 3	Column 4	Column 5							
n.a.	n.a.	n.a.	n.a.							
	•									
	"Start" to "End" Column 2	"Start" to "End" "Start" to "End" Column 2 average time taken (in mont) Receipt of taxpayer's MAP request to "Start" Column 3	average time taken (in months) for post-2015 cases from: "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 2 Column 3 Column 4							

Row 1

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

			Table 3: All MAP Cases		
			average time taken (in months) fo	r 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
low 1	Total Average Time	2.00	0.00	n.a.	n.a.
	Notes:				

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Estonia

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	0	0	0
Other cases	4	1	0	5

Average time needed to close MAP cases

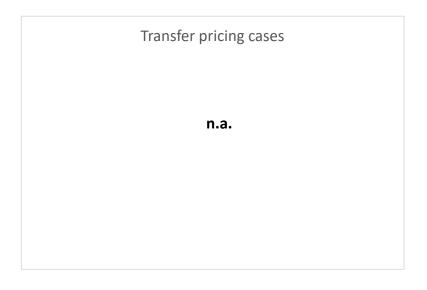
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

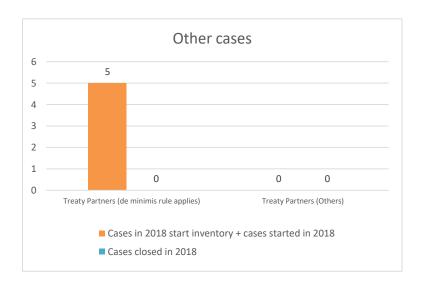
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

MAP Statistics 2018 Estonia.xlsx Page 1/9

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.

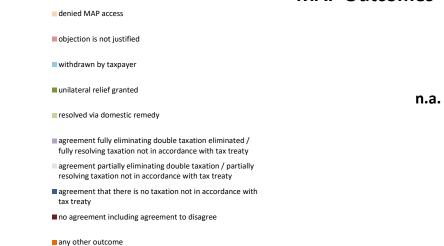
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Statistics 2018 Estonia.xlsx

MAP Outcomes - TP cases

n.a.

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	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

MAP Statistics 2018 Estonia.xlsx Page 3/9

Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP 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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	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
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

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													
					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 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 ii MAP invento on 31 December 20
	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 Pa	artners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
Treaty Pa	artners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0

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

						Table 2:	Other MAP	Cases						
						n	umber of po	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 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	no taxation	no agreement including agreement to disagree	any other	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
Row 2	Freaty Partners (de minimis rule applies)	4	1	0	0	0	0	0	0	0	0	0	0	5
Row 3	Freaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Total Total	4	1	0	0	0	0	0	0	0	0	0	0	5
1	Notes:													

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation 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					
2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.					
	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.					
	Total Average Time	n.a.	n.a.	n.a.	n.a.					

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other 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					
v 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.					
3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.					
	Total Average Time	n.a.	n.a.	n.a.	n.a.					

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	n.a.	n.a.	n.a.	n.a.
	Notes:				

Estonia

Total MAP Caseload



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

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	0	0	0	0
Other cases	1	4	1	4

Average time needed to close MAP cases (in months)

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

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	6.00	1.00	3.00	2.00

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

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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 the graph.

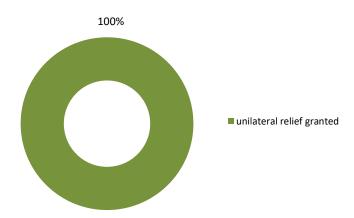




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes



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	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
Other cases (all)	0	0	0	1	0	0	0	0	0	0	1
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	1	0	0	0	0	0	0	1
All cases	0	0	0	1	0	0	0	0	0	0	1

Estonia - 2017 MAP Statistics Page 3/9

Annex A

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

				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 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	resolving taxation not in	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 2017	closing pre-
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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
2 Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Notes:

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

						n	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:			
		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	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	lagreement that	including agreement to	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
Row 2	Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes	•	•								•			

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 2: Other MAP Cases													
							number of po	st-2015 case	es closed during the	reporting period by ou	ıtcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	taxation / partially resolving taxation not	there is no	including agreement to	any other	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
Row 2	Treaty Partners (de minimis rule applies)	1	4	0	0	0	1	0	0	0	0	0	0	4
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	4	0	0	0	1	0	0	0	0	0	0	4
Ī	Notes:					,								

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 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			
Treaty Partners (de minimis rule applies)							
Treaty Partners (Others)							
Total Average Time	n.a.	n.a.	n.a.	n.a.			

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 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
Treaty Partners (de minimis rule applies)	6.00	1.00	3.00	2.00
Treaty Partners (Others)				
Total Average Time	6.00	1.00	3.00	2.00

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 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	6.00	1.00	3.00	2.00
	Notes:				

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Estonia





Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

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

Average time needed to close MAP cases

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

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	n.a.	n.a.	n.a.	n.a.

2016 MAP Statistics Page 1/2

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	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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

2016 MAP Statistics Page 2/2

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*⁴⁴) 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*).

⁴⁴ https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Estonia/Estonie

Year MAP Case was Initiated	Invent First I Repo	ening fory on Day of orting riod	I RANATTIT		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior	0	0			0	0	0	0	0	0		
2010	0	0			0	0	0	0	0	0		
2011	0	0			0	0	0	0	0	0		
2012	0	0			0	0	0	0	0	0		
2013	0	0			0	0	0	0	0	0		
2014	0	0			0	0	0	0	0	0		
2015			2	0	1	0	1	0	0	0	6	
Total	0	0	2	0	1	0	1	0	0	0	6	

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Estonia/Estonie

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2008 or prior	0	0			0	0	0	0	0	0		
2009	0	0			0	0	0	0	0	0		
2010	0	0			0	0	0	0	0	0		
2011	0	0			0	0	0	0	0	0		
2012	0	0			0	0	0	0	0	0		
2013	0	0			0	0	0	0	0	0		
2014			0	1	0	0	0	1	0	0		
Total	0	0	0	1	0	0	0	1	0	0		

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Estonia/Estonie

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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			0	0								
Total	0	0	0	0	0	0	0	0	0	0		

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Estonia/Estonie

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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			0	0								
Total	0	0	0	0	0	0	0	0	0	0		

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Estonia/Estonie

Year MAP Case was Initiated	Invent First l Repo	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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			0	0									
Total	0	0	0	0	0	0	0	0	0	0			