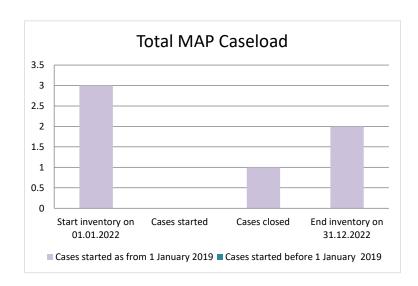
Mutual Agreement Procedure Statistics per jurisdiction

Faroe Islands

2019-2022 (post-MAP Statistics Reporting Framework)



Faroe Islands



Cases started before 1 January 2019	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 2019	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	3	0	1	2

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

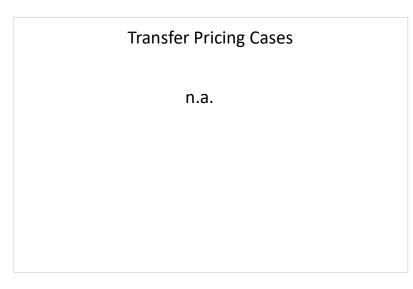
Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	20.71	0.92	1.64	19.07

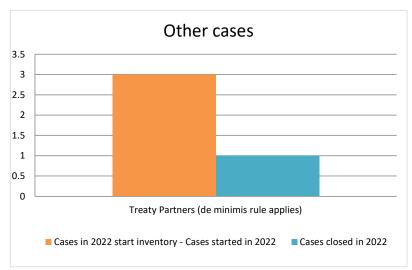
Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2022map-statistics-Faroe Islands.xlsx

Overview of MAP partners (only for cases started as from 1 January 2019)

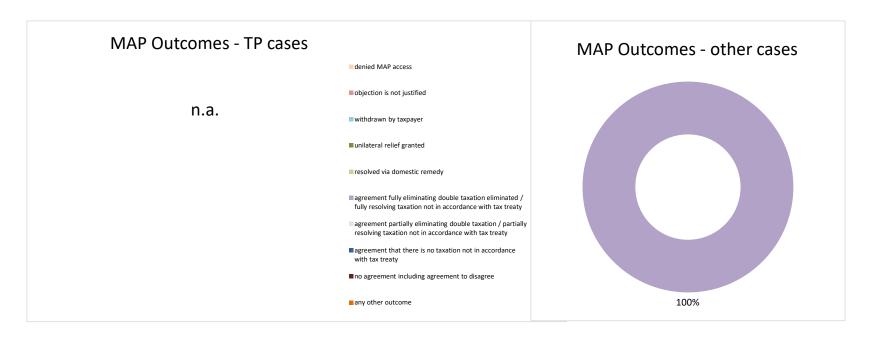
Note: the MAP cases started before 1 January 2019 and closed in 2022 are not shown in these graphs





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	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 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	1	0	0	0	0	1
All cases	0	0	0	0	0	1	0	0	0	0	1

2022map-statistics-Faroe Islands.xlsx Page 3/9

					numb	er of pre-20	19 cases clos	sed during the re	porting period by	y outcome:				
	category of cases	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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in	no agreement including agreement to disagree	any other outcome	no. of pre- 2019 cases	average time taken (in months) for closing pre- 2019 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:													

2022map-statistics-Faroe Islands.xlsx

	Table 1: Attribution / Allocation MAP Cases													
							number of po	st-2018 case	s closed during the	reporting period by ou	utcome:			
	Treaty Partner	no. of post- 2018 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	resolving taxation not	there is no	including agreement to	any other outcome	no. of post- 2018 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	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

2022map-statistics-Faroe Islands.xlsx

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2018 case	es closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2022			objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	double taxation /	resolving taxation not	there is no	including	any other outcome	no. of post-2018 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)	3	0	0	0	0	0	0	1	0	0	0	0	2
	Total	3	0	0	0	0	0	0	1	0	0	0	0	2
	Notes:									-				

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	Table 1: Attribution / Allocation MAP Cases											
	average time taken (in months) for post-2018 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:											

2022map-statistics-Faroe Islands.xlsx

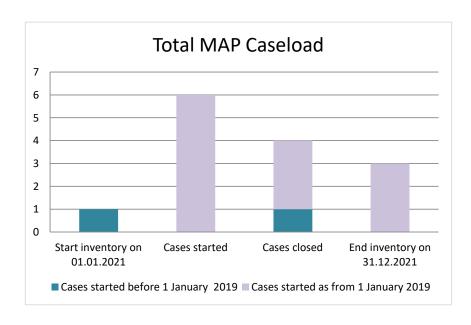
Table 2: Other MAP Cases											
	average time taken (in months) for post-2018 cases from:										
Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1 to "End"											
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (de minimis rule applies)	20.71	0.92	1.64	19.07							
Total 20.71 0.92 1.64 19.07											
Notes:											

2022map-statistics-Faroe Islands.xlsx Page 8/9

		Table 3: All MAP Cases										
	average time taken (in months) for post-2018 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							
w 1	Total Average Time	20.71	0.92	1.64	19.07							
	Notes:											

2022map-statistics-Faroe Islands.xlsx

Faroe Islands



Cases started before 1 January 2019	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	1	0

Cases started as from 1 January 2019	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	6	3	3

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	39.85

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.

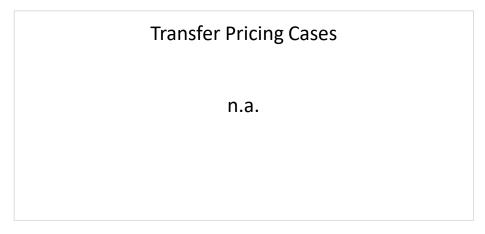
Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.	
Other cases	5.17	1.62	2.12	3.06	

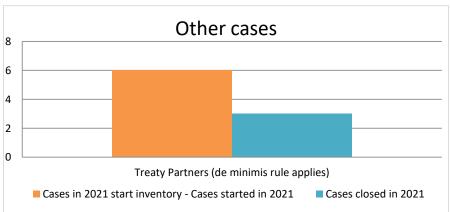
Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Faroe Islands.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2019)

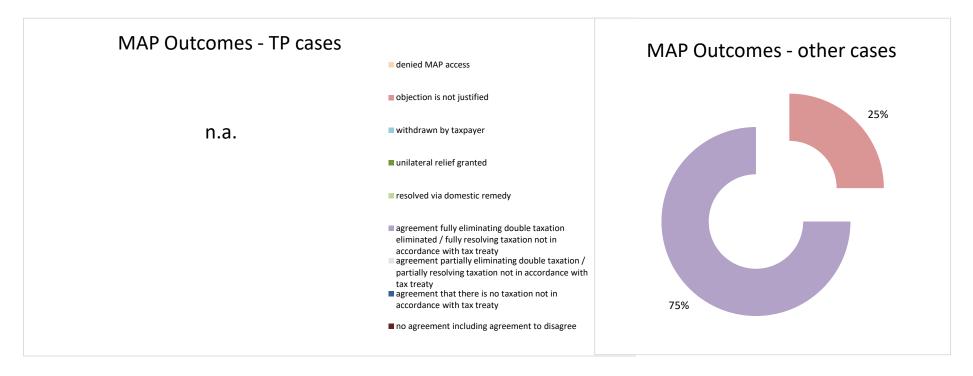
Note: the MAP cases started before 1 January 2019 and closed in 2021 are not shown in these graphs





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.

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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	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 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	1	0	0	0	3	0	0	0	0	4
Cases started before 1 January 2019	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2019	0	0	0	0	0	3	0	0	0	0	3
All cases	0	1	0	0	0	3	0	0	0	0	4

2021 MAP Statistics - Faroe Islands.xlsx Page 3/9

Annex A

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

Row 1 Row 2 Row 3

		number of pre-2019 cases closed during the reporting period by outcome:											
category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2021	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 disagree	any other outcome	no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2019 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	1	0	1	0	0	0	0	0	0	0	0	0	39.85
Total	1	0	1	0	0	0	0	0	0	0	0	0	39.85
Definition of a MAP case and counting of MAP cases Faroe Islands count any request for relief of double taxation by reference to article (25 of the OECD Model Tax Convention) as a MAP case. The counting of MAP cases for Annex A was made as follows: Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions. An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Any MAP case that is not an attribution / allocation MAP case is reported as "Other cases"													
Category of cas	ses	the OECD N	Nodel Tax Co	onvention); or	(ii) the deter	mination of pro	payer's MAP requorits between ass	est relates to (i) to	he attribution of es (see e.g. Artic	profits to a pe	ermanent esta ECD Model Ta	blishment (see	e.g. Article 7 o

2021 MAP Statistics - Faroe Islands.xlsx Page 4/9

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-2018 cases closed during the reporting period by outcome:										
		no. of post- 2018 cases in MAP inventory on 1 January 2021	no. of post- 2018 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	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	that there is no	agreement to	any other outcome	no. of post- 2018 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	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	ises						
						r	umber of po	st-2018 case	s closed during the	reporting period by o	outcome			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2021	no. of post- 2018 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	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post-2018 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	Treaty Partners (de minimis rule applies)	0	6	0	0	0	0	0	3	0	0	0	0	3
	Total	0	6	0	0	0	0	0	3	0	0	0	0	3
	Notes:													

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-2018 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 - Faroe Islands.xlsx Page 7/9

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 mon-	ths) for post-2018 cases from:						
Treaty Partner	"Start" to "End" Receipt of taxpayer's MAP "Start" to Milestone 1 Mileston								
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	5.17	1.62	2.12	3.06					
Total	5.17	1.62	2.12	3.06					

Row 1

Notes:

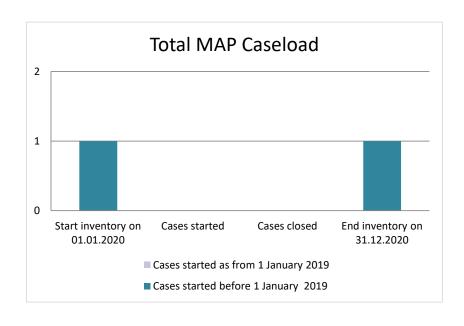
2021 MAP Statistics - Faroe Islands.xlsx Page 8/9

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-2018 cases from:										
		"Start" to "End"	"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							
Row 1	Total Average Time	5.17	1.62	2.12	3.06							
	Notes:											

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Faroe Islands



Cases started before 1 January 2019	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2019	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2019	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.

2020 MAP Statistics - Faroe Islands.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2020 are not shown in these graphs

Transfer Pricing Cases

Other cases

n.a.

n.a.

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MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

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 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 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	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 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

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

				numbe	er of pre-201	9 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2020	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		no agreement including agreement to disagree	outcome	no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2019 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	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Notes: Definition of a l			,			,		e (25 of the OECI		,		•	MAP cases for

Row 1 Row 2

and counting of MAP cases

Annex A was made as follows: Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.

Category of cases

An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Any MAP case that is not an attribution / allocation MAP case is reported as "Other 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												
					n	umber of pos	st-2018 case	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2020	started during the	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	that there is no	agreement to	any other	no. of post- 2018 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
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: Other MAP Cases													
						ľ	number of po	st-2018 case	es closed during the	e reporting period by o	utcome	1		
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2020	no. of post- 2018 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	eliminating double taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post-2018 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 Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases								
	average time taken (in months) for post-2018 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:								

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

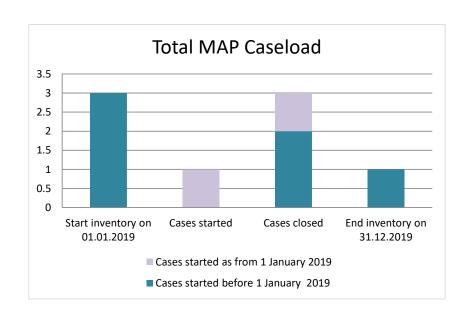
	Table 2: Other MAP Cases								
			hs) for post-2018 cases from:	18 cases from:					
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
v 1	Total	n.a.	n.a.	n.a.	n.a.				
	Notes:								

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-2018 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:										

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Faroe Islands



Cases started before 1 January 2019	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	3	0	2	1

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

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	12.00

Note: the average time taken to close MAP cases that started before 1 January 2019 was computed by applying the following rules: (i) start date: 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request,

whichever is the earlier date.

(ii) end date: (a) the date of an official communication from the competent authority to inform the taxpayer of the outcome of its MAP request; or (b) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request.

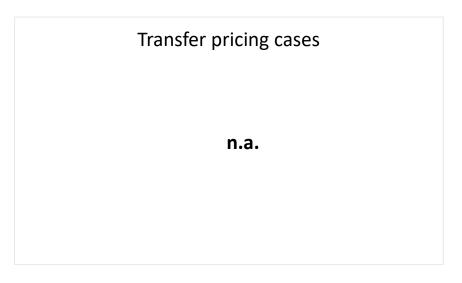
Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	5.00	1.00	1.00	4.00

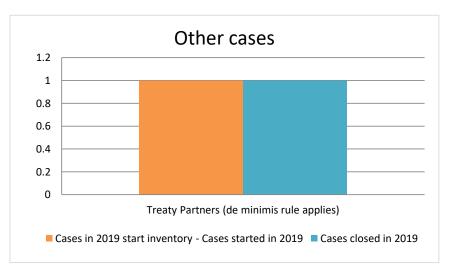
Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 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	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	3	0	0	0	0	3
Cases started before 1 January 2019	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2019	0	0	0	0	0	1	0	0	0	0	1
All cases	0	0	0	0	0	3	0	0	0	0	3

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Annex A

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

				numbe	er of pre-201	19 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	accordance	no agreement including agreement to disagree	any other	no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2019 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	3	0	0	0	0	0	2	0	0	0	0	1	12.00
Total	3	0	0	0	0	0	2	0	0	0	0	1	12.00

Row 1 Row 2 Row 3

Notes:

1) Definition of a MAP case and counting of MAP cases: Faroe Islands count any request for relief of double taxation by reference to article (25 of the OECD Model Tax Convention) as a MAP case. The counting of MAP cases for Annex A was made as follows:

Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.

- 2) Category of cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to
- (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or
- (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Any MAP case that is not an attribution / allocation MAP case is reported as "Other cases".
- 3) The average time taken to close pre-2019 cases was computed by applying the following rules:

The "start" date is: 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date.

The "end" date is: (i) the date of an official communication from the competent authority to inform the taxpayer of the outcome of its MAP request; or

(ii) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request.

The average time taken from "start" to "end" of MAP case is calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for the case falls within the reporting period.

The number of months taken for each case is computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiply by 12. Then the aggregated number of months is divided by the total number of cases.

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

					Table 1: A	ttribution / Al	location MAI	P Cases						
		no. of post-	no. of post-			n	umber of pos	st-2018 cases	agreement fully	reporting period by o				no. of post- 2018 cases
	Treaty Partner	2018 cases in MAP inventory on 1 January 2019	2018 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation	there is no	including agreement to	any other	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 2019 to 31 December 2019) for other Cases

						Table 2: Ot	her MAP Cas	ses						
Ī						r	number of po	st-2018 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2019	no. of post- 2018 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	tnere is no	including agreement to	any other outcome	no. of post-2018 cases remaining in MAP inventory on 31 December 2019
į.	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)	0	1	0	0	0	0	0	1	0	0	0	0	0
	Total	0	1	0	0	0	0	0	1	0	0	0	0	0

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 mont	hs) for post-2018 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:				

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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 mon	ths) for post-2018 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)	5.00	1.00	1.00	4.00		
Total	5.00	1.00	1.00	4.00		

Row 1

Notes:

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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) for	post-2018 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
v 1	Total Average Time	5.00	1.00	1.00	4.00
	Notes:	•			

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