

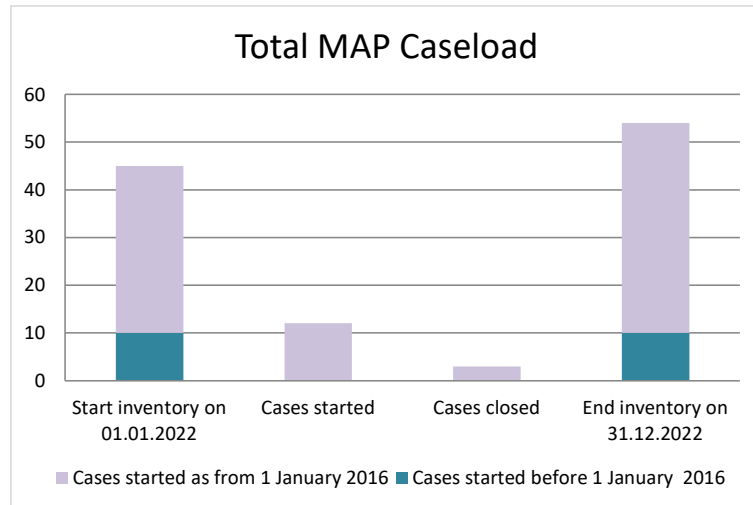
Mutual Agreement Procedure Statistics per jurisdiction

## **Greece**

2006-2007, 2011-2012, 2013-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



## Greece



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	7	0	0	7
Other cases	3	0	0	3

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	14	4	0	18
Other cases	21	8	3	26

### Average time needed to close MAP cases

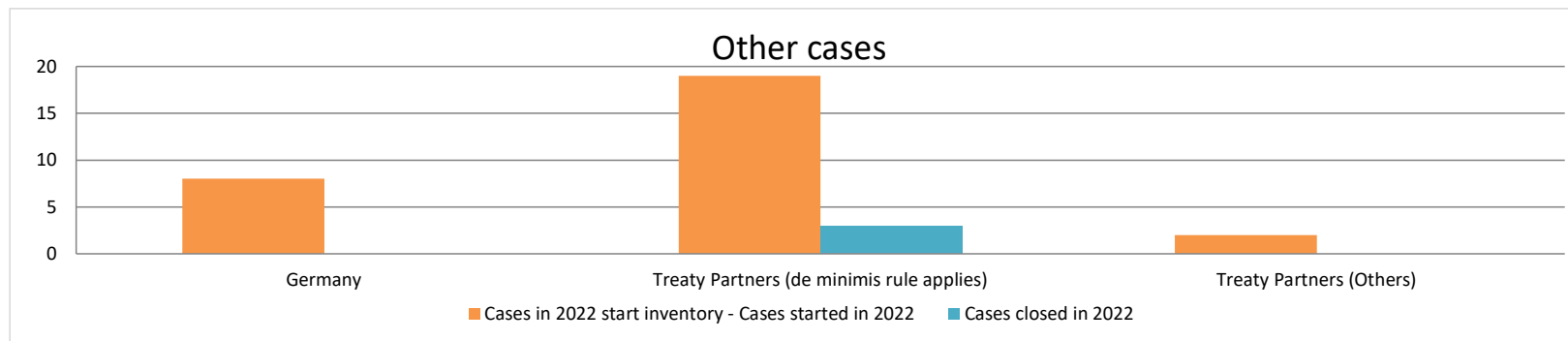
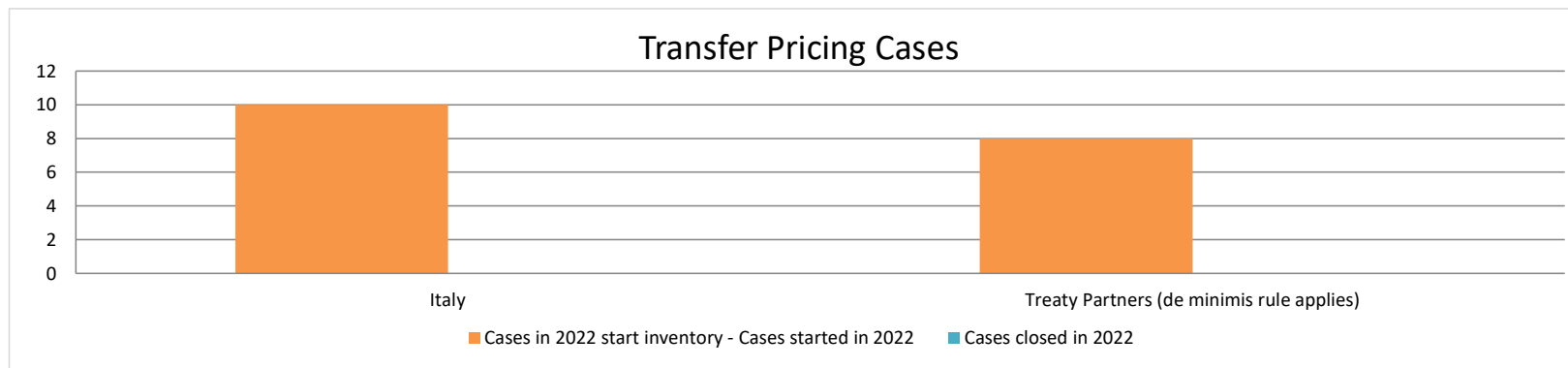
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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	10.25	1.63	5.85	7.66

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.

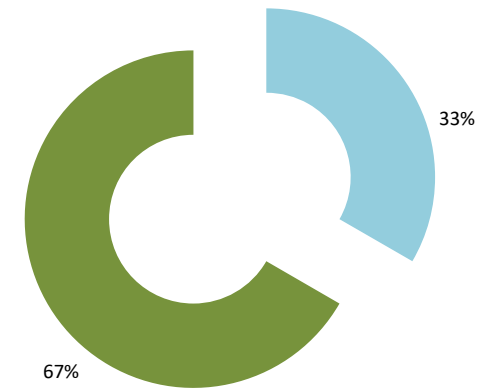
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases

n.a.

- 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

### 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	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	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	0	0	1	2	0	0	0	0	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	1	2	0	0	0	0	0	0	3
<b>All cases</b>	0	0	1	2	0	0	0	0	0	0	3

Annex A  
MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by 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
		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		
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	7	0	0	0	0	0	0	0	0	0	0	7	0.00
Row 2 Others	3	0	0	0	0	0	0	0	0	0	0	3	0.00
Row 3 Total	10	0	0	0	0	0	0	0	0	0	0	10	#DIV/0!
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases      The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases      MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>Notes on the computation of average time      The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post 2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	
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
Italy	6	4	0	0	0	0	0	0	0	0	0	0	10
Treaty Partners (de minimis rule applies)	8	0	0	0	0	0	0	0	0	0	0	0	8
Total	14	4	0	0	0	0	0	0	0	0	0	0	18
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	
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	2	6	0	0	0	0	0	0	0	0	0	0	8
Treaty Partners (de minimis rule applies)	17	2	0	0	1	2	0	0	0	0	0	0	16
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	21	8	0	0	1	2	0	0	0	0	0	0	26
Notes:													

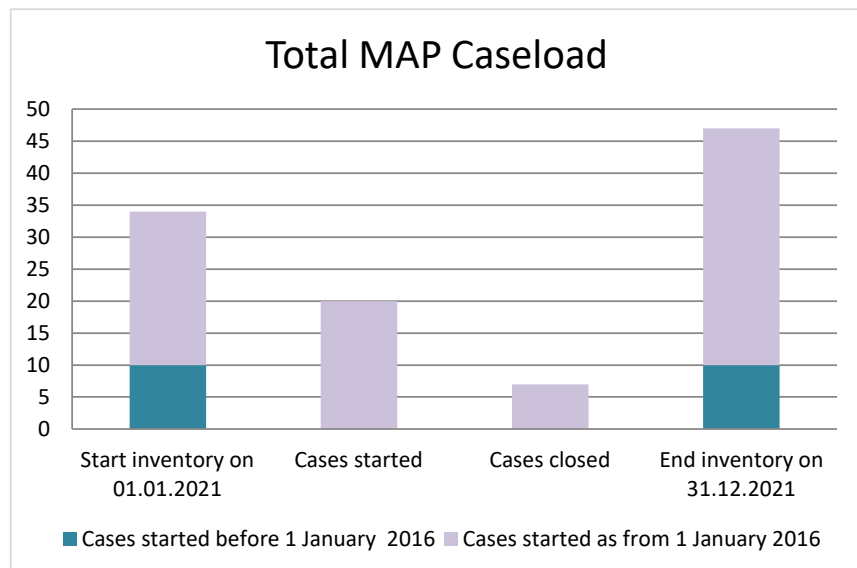
Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				



Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	10.25	1.63	5.85	7.66
Total	10.25	1.63	5.85	7.66
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	<b>Total Average Time</b>	10.25	1.63	5.85	7.66
<u>Notes:</u>					

## Greece



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	7	0	0	7
Other cases	3	0	0	3

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	9	5	0	14
Other cases	15	15	7	23

## Average time needed to close MAP cases

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

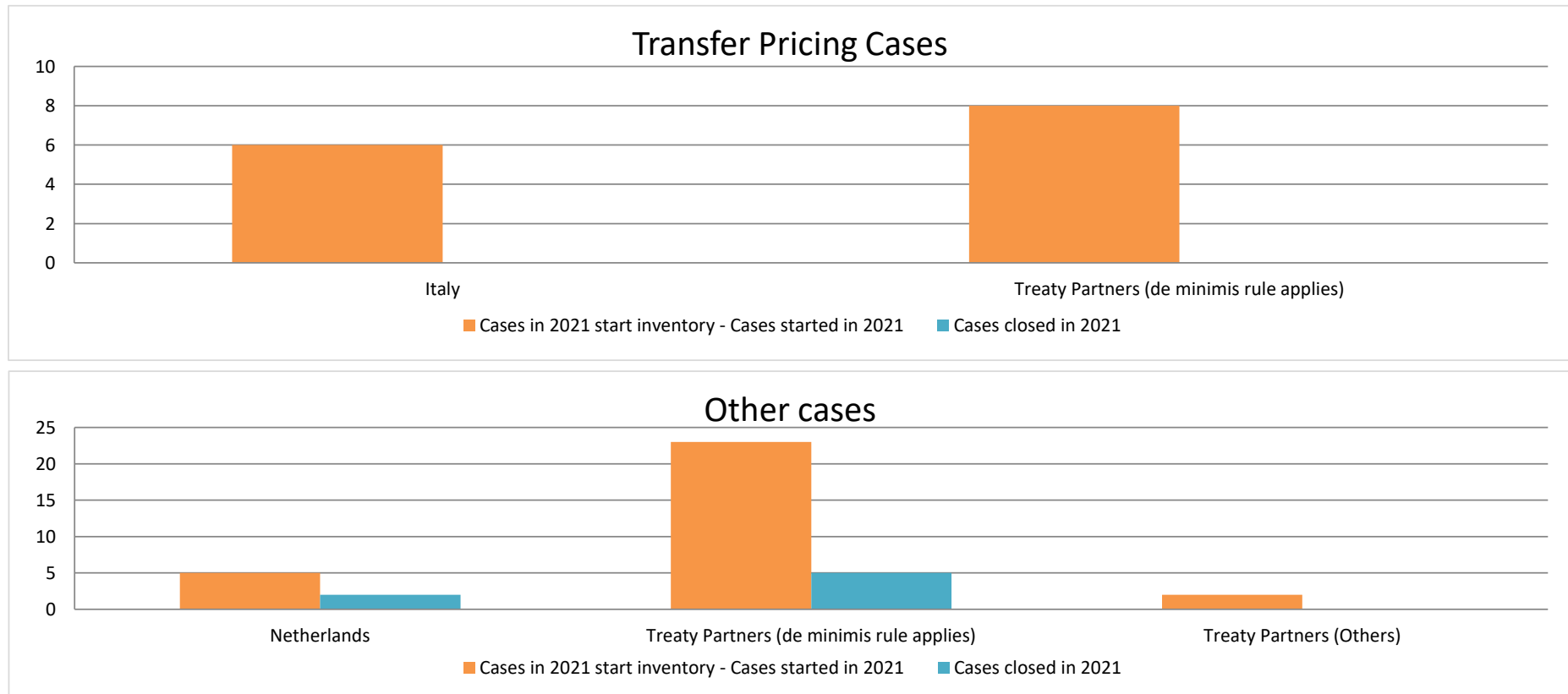
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	9.84	1.15	6.89	11.33

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.

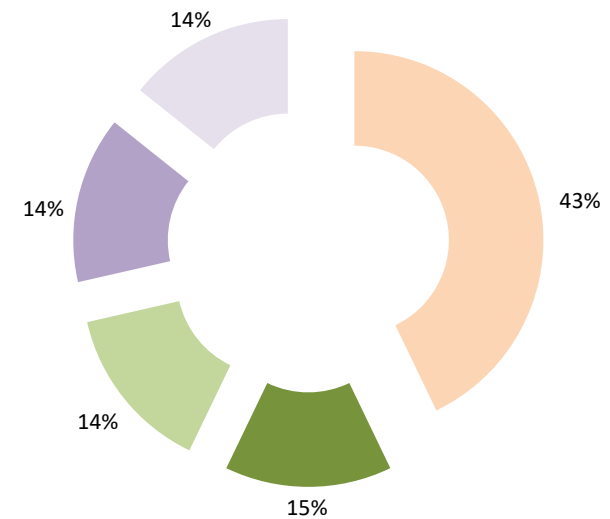
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases

n.a.

- 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

### 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	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	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Other cases (all)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	3	0	0	1	1	1	1	0	0	0	7
<b>All cases</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by 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
		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		
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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2 Others	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3 Total	10	0	0	0	0	0	0	0	0	0	0	10	n.a.
<p><b>Notes:</b></p> <p>Definition of a MAP case and counting of MAP cases      The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases      MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>Notes on the computation of average time      The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:                      (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and                      (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>													

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			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	
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
Italy	2	4	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	7	1	0	0	0	0	0	0	0	0	0	0	8
Total	9	5	0	0	0	0	0	0	0	0	0	0	14
Notes:													

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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	
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 Netherlands	1	4	2	0	0	0	0	0	0	0	0	0	3
Row 2 Treaty Partners (de minimis rule applies)	12	11	1	0	0	1	1	1	1	0	0	0	18
Row 3 Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	15	15	3	0	0	1	1	1	1	0	0	0	23
Notes:													



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				
Treaty Partner	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	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

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

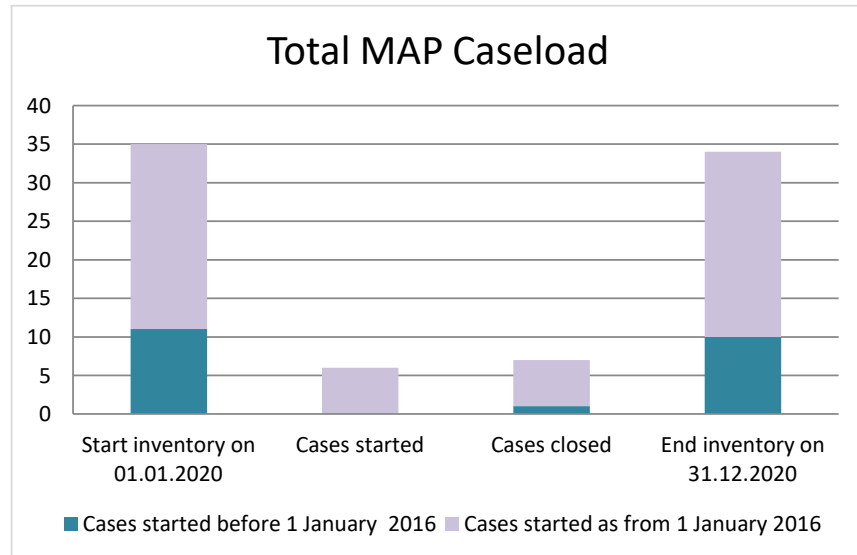
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Netherlands	0.05	1.15	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	13.76	1.16	6.89	11.33
Total	9.84	1.15	6.89	11.33
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	<b>Total Average Time</b>	9.84	1.15	6.89	11.33
<u>Notes:</u>					

## Greece



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	7	0	0	7
Other cases	4	0	1	3

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	8	2	1	9
Other cases	16	4	5	15

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	56.74

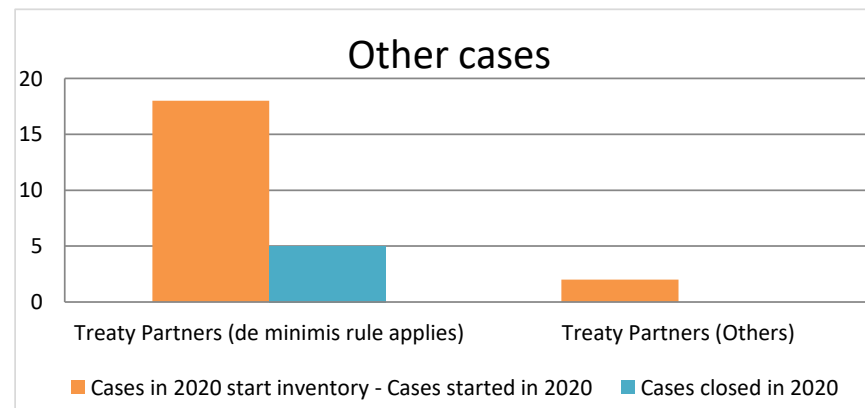
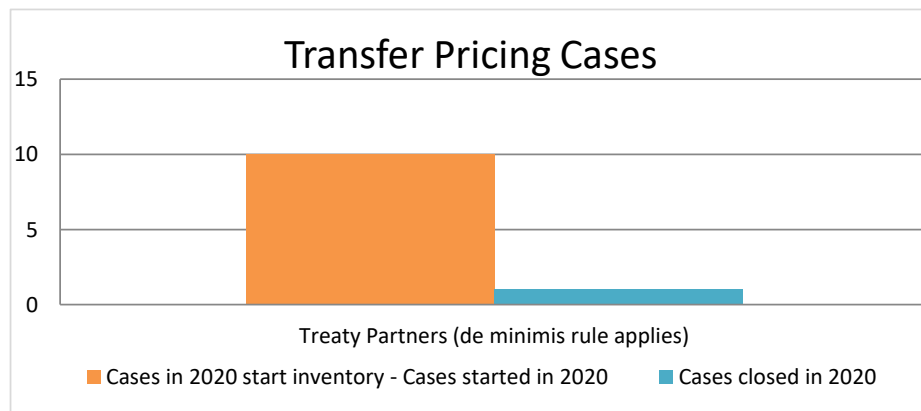
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	0.62	1.15	n.a.	n.a.
Other cases	19.54	0.90	6.40	16.18

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.'B> (post-cases) time - 1!AJ12+Summary!pdf

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

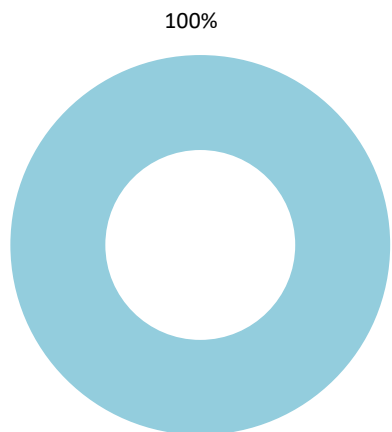
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



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.

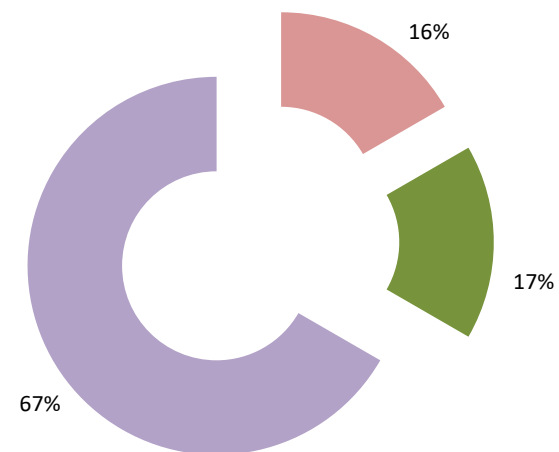
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- 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

### 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	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	Total
<b>Transfer pricing cases (all)</b>	0	0	1	0	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	1	0	0	0	0	0	0	0	1
<b>Other cases (all)</b>	0	1	0	1	0	4	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	1	0	1	0	3	0	0	0	0	5
<b>All cases</b>	0	1	1	1	0	4	0	0	0	0	7

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by 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	
			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
	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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	4	0	0	0	0	0	1	0	0	0	0	3	56.74
Row 3	Total	11	0	0	0	0	0	1	0	0	0	0	10	56.74
Notes:		<p>The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:                      (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and                      (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>												

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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	
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	2	0	0	1	0	0	0	0	0	0	0	9
Total	8	2	0	0	1	0	0	0	0	0	0	0	9
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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation with tax treaty	no agreement including agreement to disagree	any other outcome	
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)	14	4	0	1	0	1	0	3	0	0	0	0	13
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	16	4	0	1	0	1	0	3	0	0	0	0	15
Notes: n/a													

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				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.
Total	0.62	1.15	n.a.	n.a.
Notes:				

Annex B

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

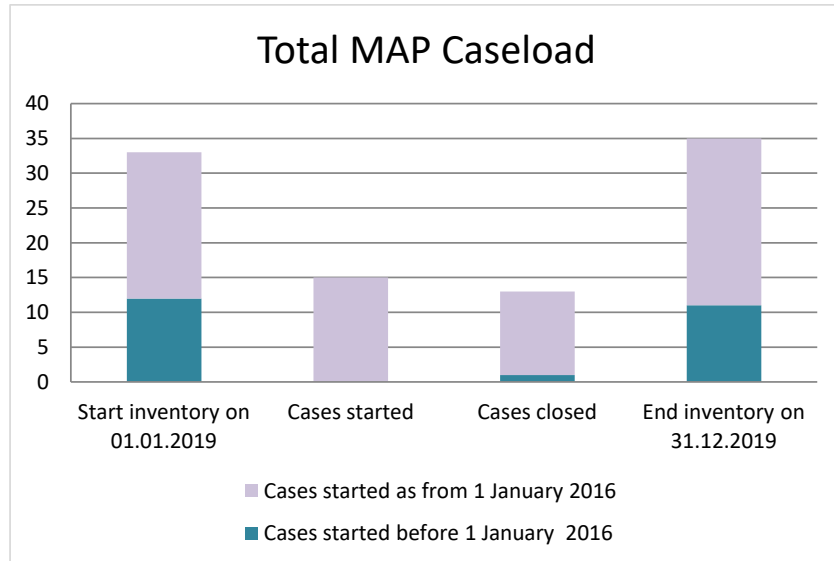
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	19.54	0.90	6.40	16.18
Total	19.54	0.90	6.40	16.18
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	<b>Total Average Time</b>	16.38	0.94	6.40	16.18
<u>Notes:</u>					

## Greece



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	7	0	0	7
Other cases	5	0	1	4

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	5	4	1	8
Other cases	16	11	11	16

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	166.13

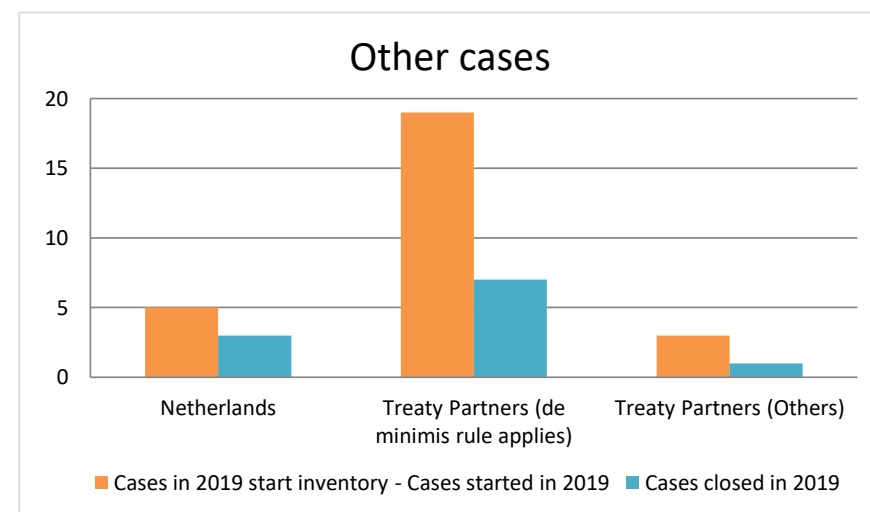
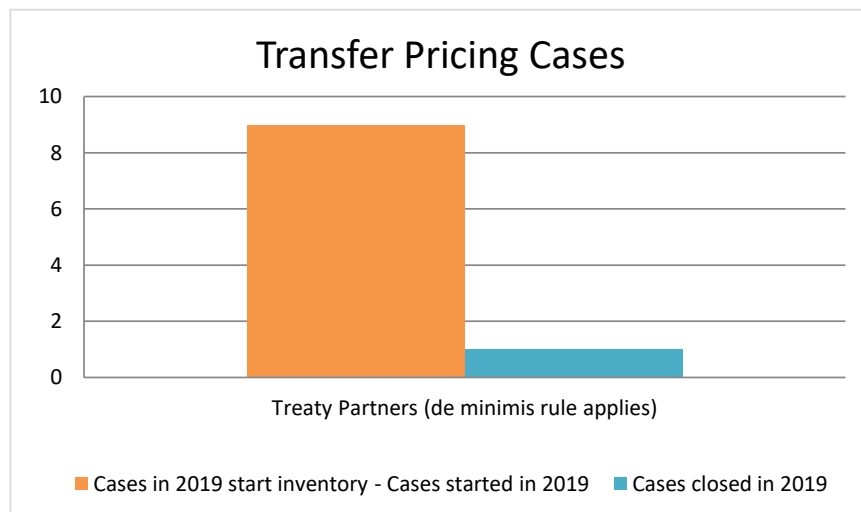
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and  
 (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.68	1.15	n.a.	n.a.
Other cases	14.45	1.19	3.93	16.83

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)

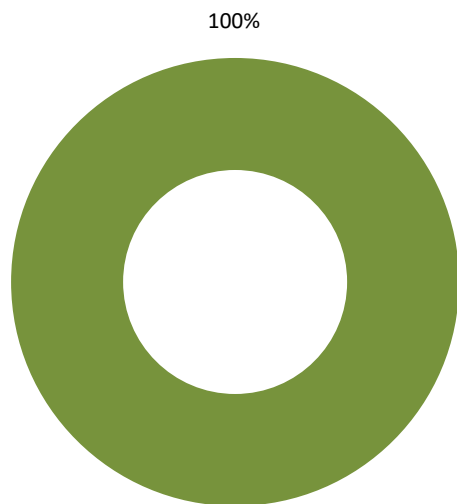
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

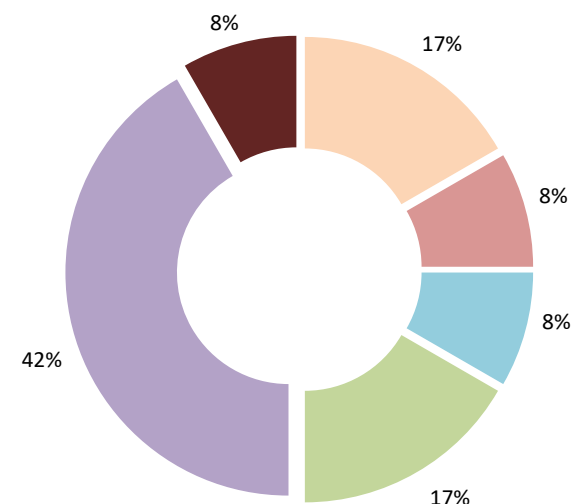
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- 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

### 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	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	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	2	1	1	0	2	5	0	0	1	0	12
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	2	1	1	0	2	5	0	0	0	0	11
<b>All cases</b>	2	1	1	1	2	5	0	0	1	0	13

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by 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	
			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
	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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	5	0	0	0	0	0	0	0	0	1	0	4	166.13
Row 3	Total	12	0	0	0	0	0	0	0	0	1	0	11	166.13
<p><b>Notes:</b></p> <p>1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>2) MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>3) The number of other cases pending on 1 January 2019 is different from the number of such cases remaining in inventory on 31 December 2018, because one case was closed in a previous year but has not been reported as such in the relevant reporting period.</p> <p>4) The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:</p> <p>(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and</p> <p>(ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>														



Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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)	5	4	0	0	0	1	0	0	0	0	0	0	8
Total	5	4	0	0	0	1	0	0	0	0	0	0	8
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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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	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	
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
Netherlands	3	2	1	0	0	0	1	1	0	0	0	0	2
Treaty Partners (de minimis rule applies)	10	9	1	1	0	0	1	4	0	0	0	0	12
Treaty Partners (Others)	3	0	0	0	1	0	0	0	0	0	0	0	2
Total	16	11	2	1	1	0	2	5	0	0	0	0	16
Notes:													

Annex B

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				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.
Total	20.68	1.15	n.a.	n.a.
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				
Treaty Partner	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	Column 5
Row 1 Netherlands	8.03	1.15	0.00	18.64
Row 2 Treaty Partners (de minimis rule applies)	13.86	0.96	5.50	12.22
Row 3 Treaty Partners (Others)	37.84	2.99	0.00	38.07
Total	14.45	1.19	3.93	16.83
Notes:				

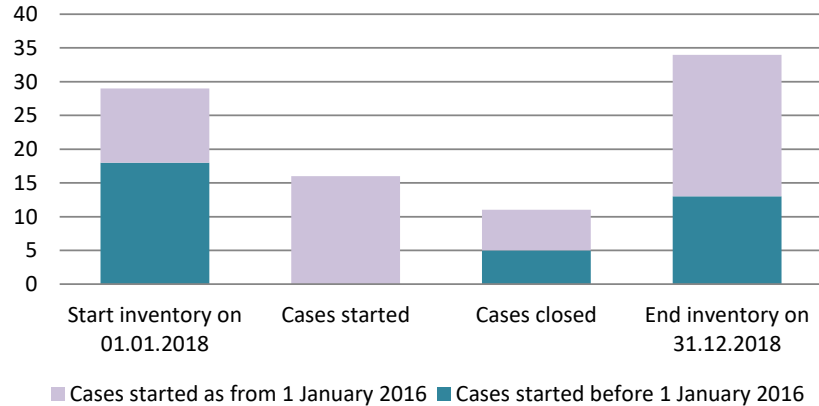
Annex B

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-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	<b>Total Average Time</b>	14.97	1.19	3.93	16.83
<u>Notes:</u>					

## Greece

### Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	7	0	0	7
Other cases	11	0	5	6

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	5	0	5
Other cases	11	11	6	16

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	54.10

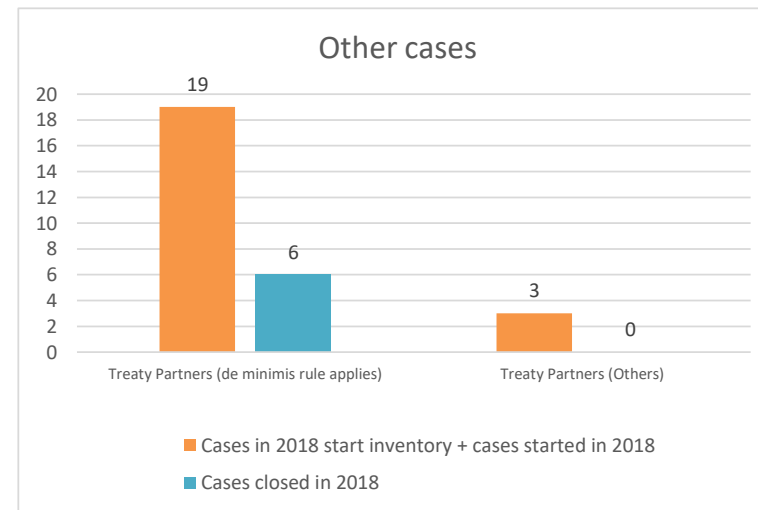
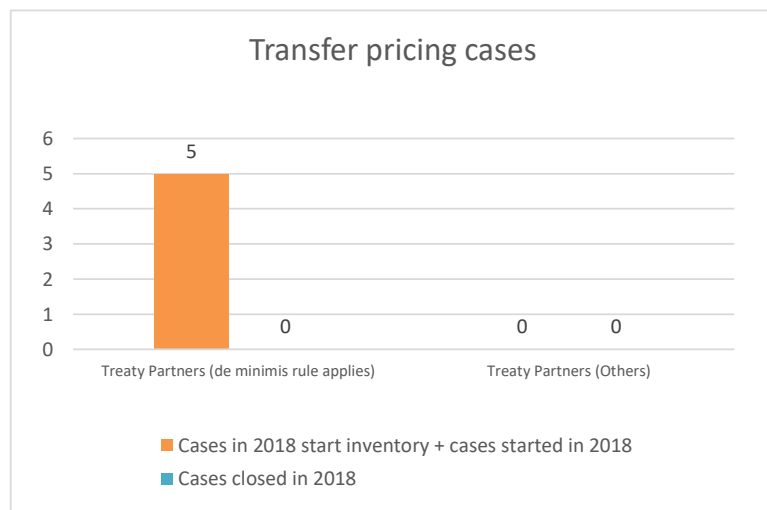
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and  
 (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.

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	14.73	0.99	4.63	12.87

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.

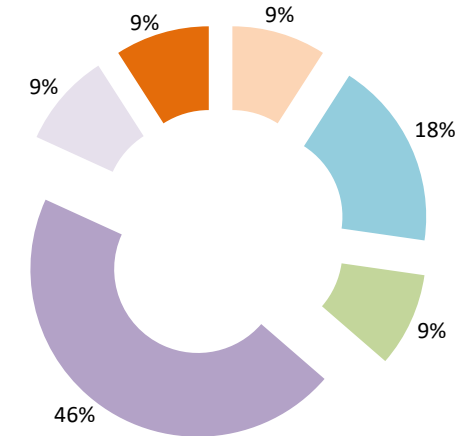
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases

n.a.

- 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

## 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	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	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Other cases (all)</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>11</b>
Cases started before 1 January 2016	0	0	1	0	1	2	1	0	0	0	5
Cases started as from 1 January 2016	1	0	1	0	0	3	0	0	0	1	6
<b>All cases</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>11</b>



Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by 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	
			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
	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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	11	0	0	1	0	1	2	1	0	0	0	6	54.10
Row 3	Total	18	0	0	1	0	1	2	1	0	0	0	13	54.10
<p><b>Notes:</b></p> <p>1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>2) MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>3) The number of attribution/allocation cases in the MAP inventory on 1 January 2018 differs from the number of cases remaining in the MAP inventory on 31 December 2017, because one case has not been included in previous statistics.</p> <p>4) The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:                      (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and                      (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>														

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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	
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 ( <i>de minimis</i> rule applies)	0	5	0	0	0	0	0	0	0	0	0	5
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	0	5	0	0	0	0	0	0	0	0	0	5
<u>Notes</u>													

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														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			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		
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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	9	10	1	0	1	0	0	3	0	0	0	1	13
Row 3	<b>Treaty Partners (Others)</b>	2	1	0	0	0	0	0	0	0	0	0	0	3
	<b>Total</b>	11	11	1	0	1	0	0	3	0	0	0	1	16
<p><u>Notes:</u> One case was reported as closed with "any other outcome" because the taxpayer followed judicial proceedings.</p>														

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				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	n.a.	n.a.	n.a.	n.a.
Notes:				

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				
Treaty Partner	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	Column 5
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	14.73	0.99	4.63	12.87
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
<b>Total Average Time</b>	14.73	0.99	4.63	12.87
<u>Notes:</u>				

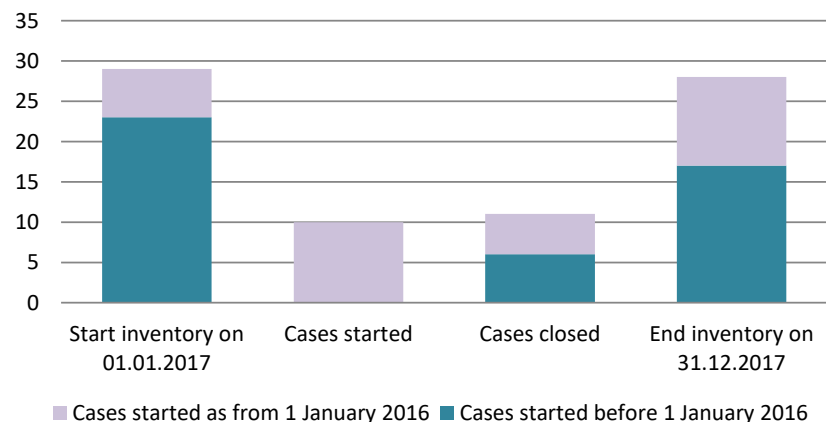
**Annex B**

**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	<b>Total Average Time</b>	14.73	0.99	4.63	12.87
Notes:					

## Greece

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	0	2	6
Other cases	15	0	4	11

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	2	0
Other cases	4	10	3	11

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	100.14
Other cases	38.10

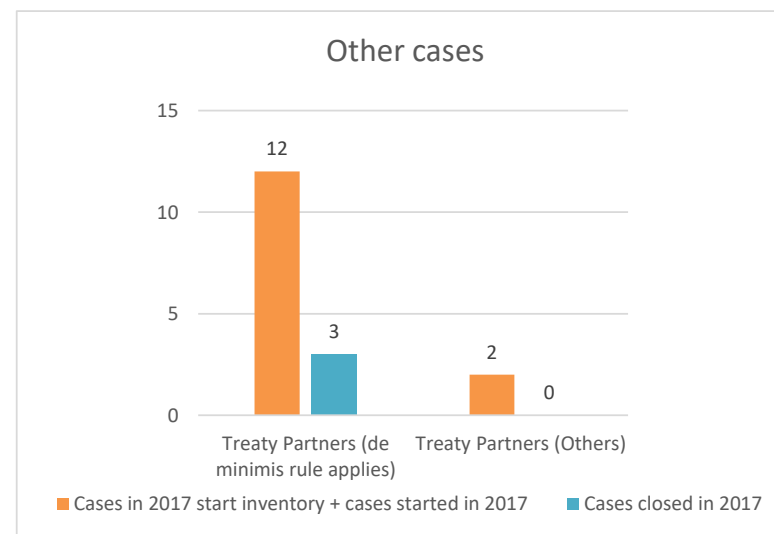
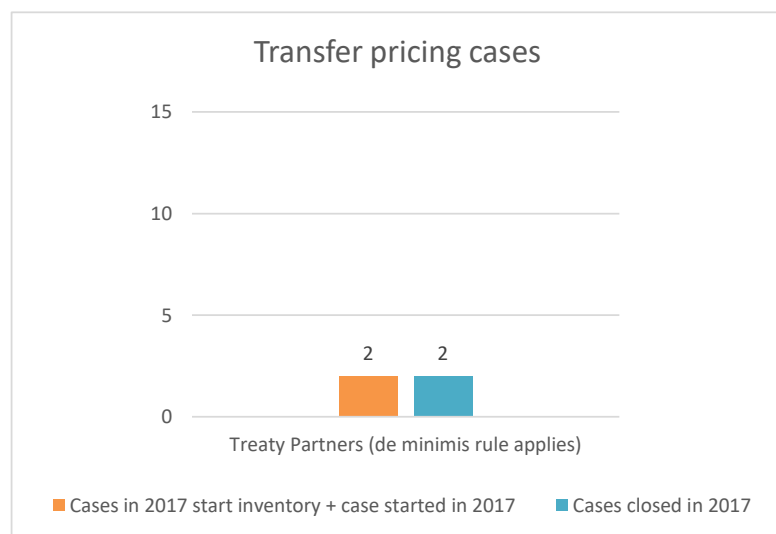
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: (i) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (ii) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and  
 (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.91	1.15	n.a.	n.a.
Other cases	5.93	1.15	1.09	6.91

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

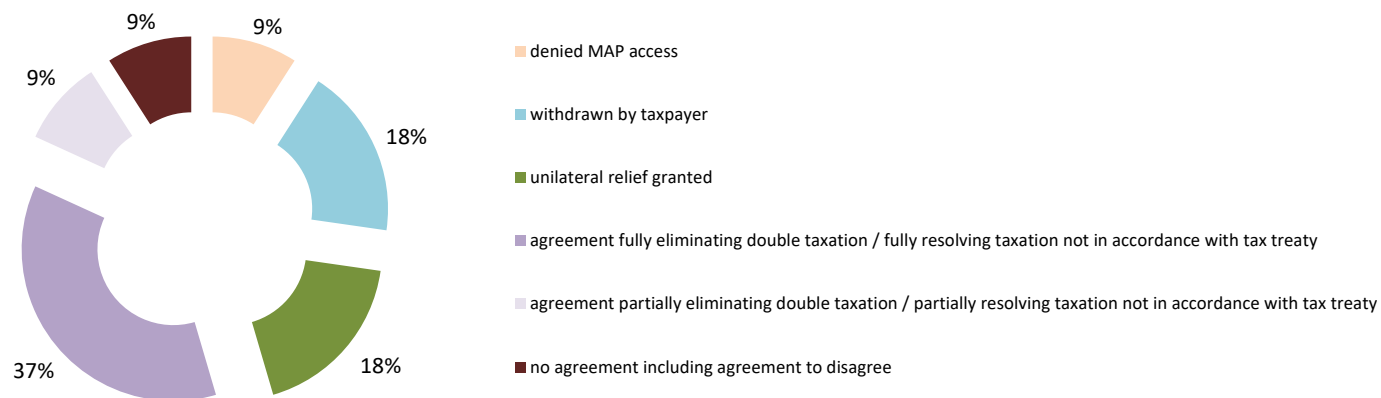


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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	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	Total
<b>Transfer pricing cases (all)</b>	1	0	0	2	0	0	0	0	1	0	4
Cases started before 1 January 2016	1	0	0	0	0	0	0	0	1	0	2
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
<b>Other cases (all)</b>	0	0	2	0	0	4	1	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	3	1	0	0	0	4
Cases started as from 1 January 2016	0	0	2	0	0	1	0	0	0	0	3
<b>All cases</b>	1	0	2	2	0	4	1	0	1	0	11

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by 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	
			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
	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	8	1	0	0	0	0	0	0	0	1	0	6	100.14
Row 2	Others	15	0	0	0	0	0	3	1	0	0	0	11	38.10
Row 3	Total	23	1	0	0	0	0	3	1	0	1	0	17	58.78
<p><b>Notes:</b></p> <p>1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>2) MAP cases in MAP Statistics reporting up to 2016 are categorised as follows: a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and b) other cases are any other case.</p> <p>3) For computing the average time taken for resolving pre-2016 MAP cases, Greece used as a start date, (i) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (ii) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and as the end date, the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p> <p>4) The 2017 start inventory for attribution/allocation cases differs from the 2016 end inventory, because one case inadvertently has not been included in the 2016 MAP Statistics.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	
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 ( <i>de minimis</i> rule applies)	2	0	0	0	0	2	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
<b>Total</b>	2	0	0	0	0	2	0	0	0	0	0	0	0
<p><u>Notes</u></p> <p>The start inventory of cases on 1 January 2017 differs from the previously reported end inventory on 31 December 2016, because Greece's competent authority has not been previously notified about the case by its treaty partner.</p>													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	
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 ( <i>de minimis</i> rule applies)	3	9	0	0	2	0	0	1	0	0	0	0	9
Row 3 Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
<b>Total</b>	<b>4</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (de minimis rule applies)	8.91	1.15		
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	8.91	1.15	n.a.	n.a.
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	5.93	1.15	1.09	6.91
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	5.93	1.15	1.09	6.91
Notes:				

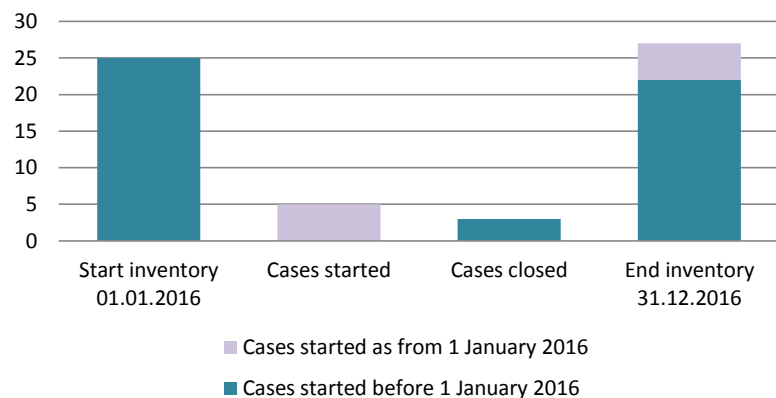
**Annex B**

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

<b>Table 3: All MAP Cases</b>					
average time taken (in months) for post-2015 cases from:					
	<b>"Start" to "End"</b>	<b>Receipt of taxpayer's MAP request to "Start"</b>	<b>"Start" to Milestone 1</b>	<b>Milestone 1 to "End"</b>	
	Column 1	Column 2	Column 3	Column 4	
<b>Row 1</b>	<b>Total Average Time</b>	7.12	1.15	1.09	6.91
<u>Notes:</u>					

## Greece

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	8	0	1	7
Other cases	17	0	2	15

(1) The definition as well as counting of cases started before 1 January 2016 are based on the definition and the counting method contained in the existing reporting framework (available at [www.oecd.org/ctp/dispute/38055311.pdf](http://www.oecd.org/ctp/dispute/38055311.pdf)).

(2) Transfer pricing cases are MAP requests relating to the attribution of profits to a permanent establishment or to the determination of profits between associated enterprises.

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

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	45.00
Other cases	48.50

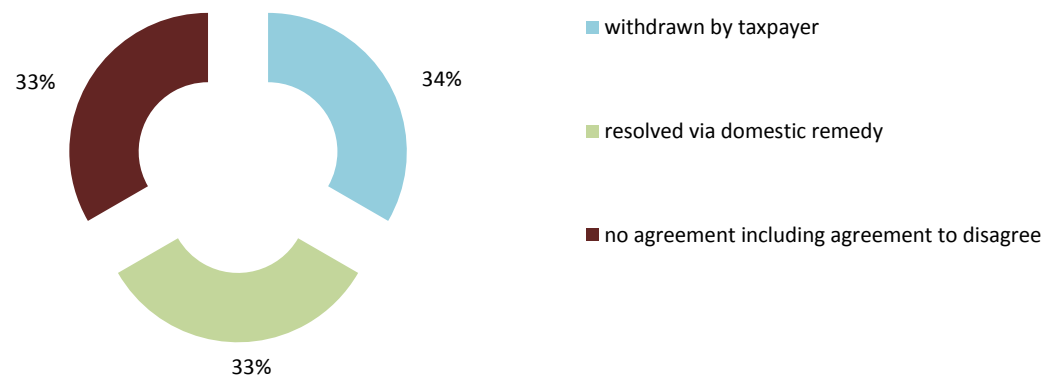
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and
- (ii) end date: in general, the date when the taxpayer has officially accepted the resolution.

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 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	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	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Cases started before 1 January 2016	0	0	1	0	1	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>

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>52</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*).

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<sup>52</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

### MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD<sup>1</sup>

Country: Greece/Grèce

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) <sup>2</sup>	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	6						6					
2010	6						5		1		60	
2011	2						1		1		48	
2012	4						4					
2013	2	1					1	1	1		24	
2014	4	1					3	1	1		12	
2015			6	0			6					
<b>Total</b>	<b>24</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>--</b>	<b>--</b>	<b>26</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>36</b>	<b>--</b>

<sup>1</sup> During the 2015 reporting period the MAP cases in the respective records were screened for accuracy. Therefore, the figures now presented can be inconsistent with previous MAP program statistics filed by Greece.

### MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Greece/Grèce

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	13						13					
2009	7						7					
2010	5				1		4					
2011	3						3					
2012	3						3					
2013	3				1		2					
2014			4		1		3					
<b>Total</b>	<b>34</b>		<b>4</b>		<b>3</b>		<b>35</b>					

### MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Greece/Grèce

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	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	4						4					
2007	4						4					
2008	5						5					
2009	7						7					
2010	5				1		4				24	
2011	3						3					
2012			3				3					
<b>Total</b>	<b>28</b>		<b>3</b>		<b>1</b>		<b>30</b>				<b>24</b>	

### MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Greece/Grèce

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	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	1						1					
2006	3						3					
2007	5				1		4					
2008	6				1		5				24	
2009	6						6					
2010	6				1		5				72	
2011			5				3		2		7	
<b>Total</b>	<b>27</b>		<b>5</b>		<b>3</b>		<b>27</b>		<b>2</b>		<b>27.5</b>	

### MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Greece/Grèce**

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

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2001 or prior	1	---		1		
2002		---				
2003		---				
2004	1	---		1		
2005	1	---		1		
2006	1	---		1		
2007	---	2	1	1		
<b>Total</b>	4	2	1	5		---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Greece/Grèce**

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

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2000 or prior	1	---		1		
2001		---				
2002		---				
2003		---				
2004	1	---		1		
2005	1	---		1		
2006	--	1		1		
<b>Total</b>	3	1	0	4	0	---