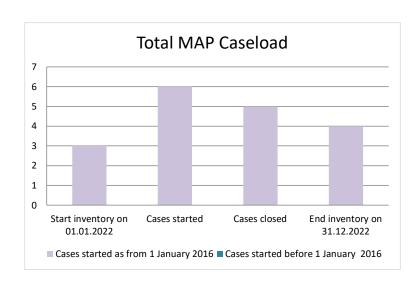
Mutual Agreement Procedure Statistics per jurisdiction

Iceland

2006-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



Iceland



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	0	1
Other cases	2	6	5	3

Average time needed to close MAP cases

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

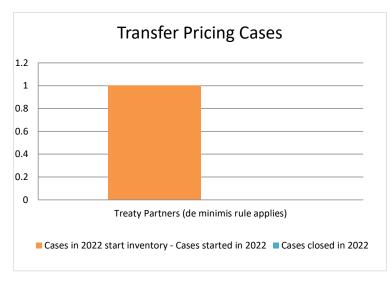
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.57	0.77	n.a.	3.57

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

2022-map-statistics-Iceland.xlsx

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

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





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

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

2022-map-statistics-Iceland.xlsx Page 3/9

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:			_				•				•		

Row 1 Row 2 Row 3

2022-map-statistics-lceland.xlsx

	Table 1: Attribution / Allocation MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022		MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1

Notes:

2022-map-statistics-Iceland.xlsx

		Table 2: Other MAP Cases												
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022		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 not	tavation not in	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	2	6	0	0	0	0	0	5	0	0	0	0	3
	Total	2	6	0	0	0	0	0	5	0	0	0	0	3
	N-4													

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

2022-map-statistics-Iceland.xlsx

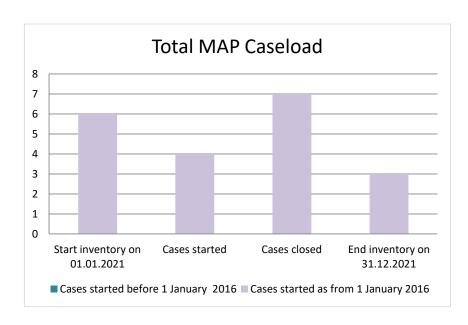
	Table 2: Other MAP Cases									
average time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Milestor									
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	3.57	0.77	n.a.	3.57						
Total	3.57	0.77	n.a.	3.57						
Notes:		_	-							

Row 1

	Table 3: All MAP Cases												
	average time taken (in months) for post-2015 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	3.57	0.77	n.a.	3.57								
	Notes:												

2022-map-statistics-Iceland.xlsx

Iceland



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	1
Other cases	5	4	7	2

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.

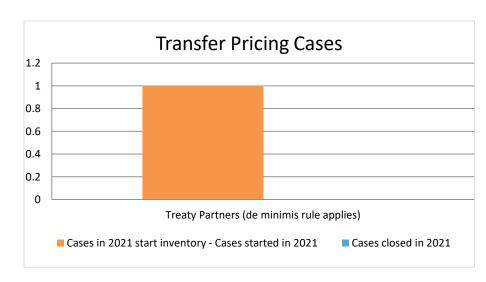
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	11.49	1.19	4.60	10.12

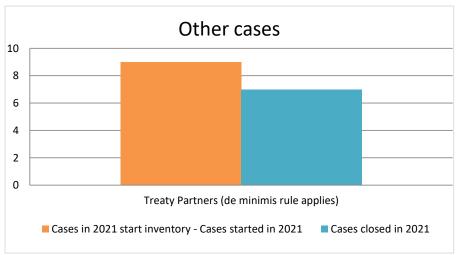
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Iceland.xlsx Page 1/9

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

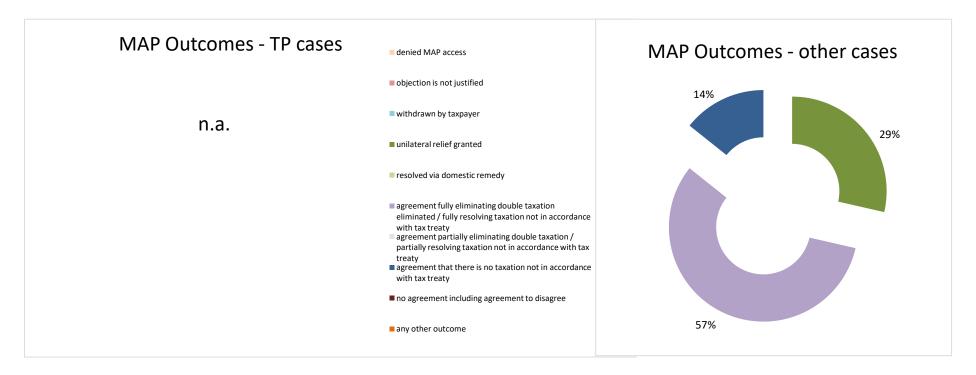
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is 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 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	2	0	4	0	1	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	2	0	4	0	1	0	0	7
All cases	0	0	0	2	0	4	0	1	0	0	7

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Annex A

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

				numbe	er of pre-201	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

Page 4/9 2021 MAP Statistics - Iceland.xlsx

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

					n	umber of pos	t-2015 cases	closed during the	renewing period by a								
							. 2010 0030	s closed during the	reporting period by o	number of post-2015 cases closed during the reporting period by outcome:							
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	resolving taxation not in	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	taxation not in	moraamg	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021				
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14				
Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1				
Total	1	0	0	0	0	0	0	0	0	0	0	0	1				
	Column 1 Treaty Partners (de minimis rule applies)	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Treaty Partners (de minimis rule applies) 1	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Treaty Partners (de minimis rule applies) 1 0	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Treaty Partners (de minimis rule applies) MAP inventory of started during the reporting period Column 3 Column 4 0 0	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Treaty Partners (de minimis rule applies) MAP inventory on 1 January 2021 Started during the reporting period MAP access is not justified Column 3 Column 4 Column 5	Treaty Partner MAP inventory on 1 January 2021 MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 5 Column 6 Treaty Partners (de minimis rule applies)	Treaty Partner MAP inventory on 1 January 2021 MAP eporting period Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 5 Column 6 Column 7 Treaty Partners (de minimis rule applies) MAP denied denied denied during the reporting period Sacress period Scolumn 4 Column 5 Column 6 Column 7 Column 7	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 5 Column 5 Column 6 Column 7 Column 8 Treaty Partners (de minimis rule applies) MAP inventory on 1 January 2021 Withdrawn by taxpayer withdrawn by is not justified withdrawn by taxpayer with applied via domestic remedy Via domestic remedy Tolumn 5 Column 5 Column 6 Column 7 Column 8 Treaty Partners (de minimis rule applies)	Treaty Partner MAP inventory on 1 January 2021 MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 6 Column 7 Column 7 Column 7 Column 8 Column 9 Treaty Partners (de minimis rule applies)	column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 9 Column 1 Treaty Partners (de minimis rule applies) 1 MAP access justified is not justified is	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 7 Column 7 Column 8 Column 8 Column 8 Column 9 Column 10 Column 11 Column 10 Column 10 Column 11 Column 10 Column 10 Column 11 Column 11 Column 10 Column 11 Column 10 Column 11 Column 11 Column 10 Column 11 Column 10 Column 11 Column 11 Column 10 Column 11	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 6 Column 7 Column 7 Column 7 Column 7 Column 7 Column 7 Column 8 Column 9 Column 1 Column 1 Column 1 Column 1 Column 2 Column 3 Column 3 Column 4 Column 5 Column 6 Column 7 Column 7 Column 7 Column 7 Column 8 Column 9 Column 9 Column 10 Column 11 Column 12 Column 10 Column 10 Column 10 Column 11 Column 12	Treaty Partner MAP inventory on 1 January 2021 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 6 Column 7 Column 7 Column 7 Column 8 Column 9 Column 9 Column 10 Column 11 Column 10 Column 10 Column 11 Column 10 Column 10 Column 11 Column 12 Column 13 Column 13 Column 10 Column 10 Column 11 Column 12 Column 13 Column 10 Column 10 Column 11 Column 12 Column 13				

2021 MAP Statistics - Iceland.xlsx

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

2021 MAP Statistics - Iceland.xlsx

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

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

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

Table 2: Other MAP Cases										
	ths) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	11.49	1.19	4.60	10.12						
Total	11.49	1.19	4.60	10.12						

Row 1

Notes:

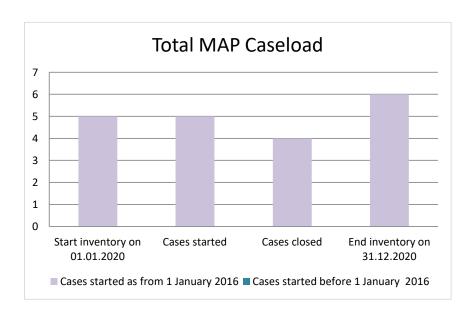
2021 MAP Statistics - Iceland.xlsx Page 8/9

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-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						
1 Total Average	ge Time	11.49	1.19	4.60	10.12						
Notes:			-								

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Iceland



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	1	0	1
Other cases	5	4	4	5

Average time needed to close MAP cases

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

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.

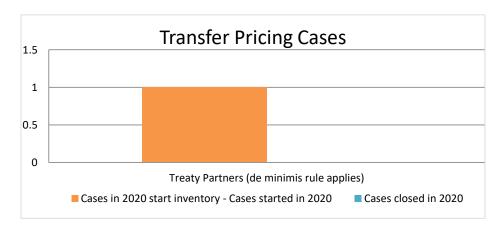
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.	
Other cases	11.08	1.15	3.36	7.72	

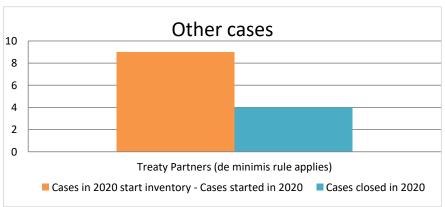
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2020 MAP Statistics - Iceland.xlsx Page 1/9

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

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

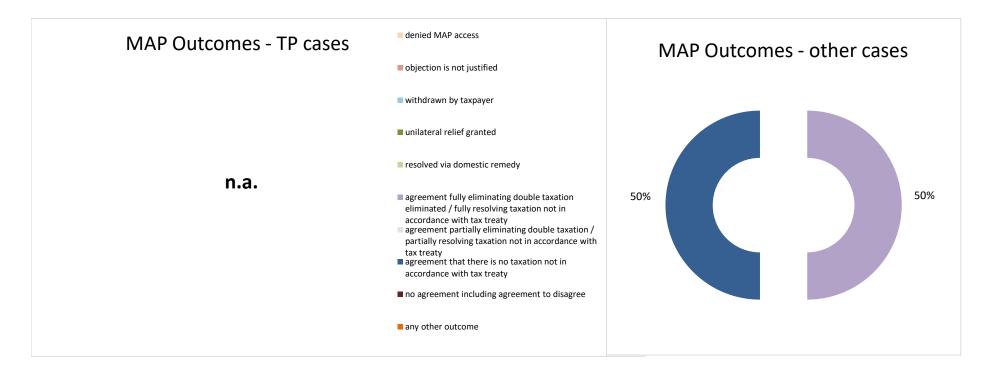




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	taxation / partially	agreement that	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	2	0	2	0	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	2	0	0	4
All cases	0	0	0	0	0	2	0	2	0	0	4

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Annex A

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

					number of p	re-2016 case	s closed during the r	eporting period by ou	tcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	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- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:													

2020 MAP Statistics - Iceland.xlsx

Row 2

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												
				Table 1	: Attribution /	/ Allocation	MAP Cases						
						number of	post-2015 cas	ses closed during the repo	orting period by outcon	ne:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 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
Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	0	1	0	0	0	0	0	0	0	0	0	0	1

Notes:

Row 1

2020 MAP Statistics - Iceland.xlsx

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

Table 2: Other MAP Cases													
			number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access			unilateral relief granted	domestic		taxation / partially resolving taxation not	there is no taxation not in accordance	including	any other	no. of post-2015 in 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
Treaty Partners (de minimis rule applies)	5	4	0	0	0	0	0	2	0	2	0	0	5
Total	5	4	0	0	0	0	0	2	0	2	0	0	5
	Column 1 Treaty Partners (de minimis rule applies)	Treaty Partner Treaty Partner MAP inventory on 1 January 2020 Column 1 Column 2 Treaty Partners (de minimis rule applies) 5	Treaty Partner Treaty Partner Treaty Partner Treaty Partner Column 1 Column 2 Column 3 Treaty Partners (de minimis rule applies)	Treaty Partner Treaty Partner Treaty Partner Treaty Partner Treaty Partner Column 1 Column 2 Column 3 Column 4 Treaty Partners (de minimis rule applies) To post- 2015 cases started during the reporting period Column 3 Column 4 O Column 3	Treaty Partner Treaty Partner Treaty Partner Treaty Partner Column 1 Column 2 Column 3 Column 4 Column 5 Treaty Partners (de minimis rule applies) Treaty Partners (de minimis rule applies)	no. of post- 2015 cases in MAP inventory on 1 January 2020 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Treaty Partners (de minimis rule applies)	Treaty Partner no. of post-2015 cases in MAP inventory on 1 January 2020 Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 6 Column 7 Treaty Partners (de minimis rule applies) Treaty Partners (de minimis rule applies)	Treaty Partner No. of post-2015 cases in MAP inventory on 1 January 2020 Column 2 Column 4 Column 5 Column 6 Column 7 Column 8 Treaty Partners (de minimis rule applies) 5 4 0 0 0 0 0 0 0 0 0	Treaty Partner no. of post-2015 cases in MAP inventory on 1 January 2020 Column 1 Column 2 Column 2 Column 3 Column 4 Column 5 Column 5 Column 6 Column 7 Column 7 Column 7 Column 7 Column 8 Column 8 Column 8 Column 8 Column 8 Column 9 Treaty Partners (de minimis rule applies) To apread on post-2015 cases closed during the reporting agreement fully eliminating double liminating double taxpoyer on in accordance with tax treaty agreement fully eliminating double liminating double taxpoyer on in accordance with tax treaty Treaty Partners (de minimis rule applies) 5 4 Column 4 Column 5 Column 6 Column 7 Column 8 Column 9 Column 9 Column 9	no. of post-2015 cases closed during the reporting period by outco number of post-2015 cases closed during the reporting period by outco denied during the reporting the reporting the reporting period objection is not justified objection is not justified in access of access of a company of post-2015 cases closed during the reporting period by outco agreement fully eliminating double taxation / partially eliminating eliminating double taxation / partially eliminating eliminat	Treaty Partner No. of post-2015 cases 2015 cases 2	Treaty Partner Treaty Partner Column 1 Column 2 Column 2 Column 4 Column 5 Column 6 Column 7 Column 7 Column 8 Column 9 Column 10 Column 10 Column 11 Column 12 Column 14 Column 15 Column 16 Column 17 Column 17 Column 18 Column 19 Column 10 Column 10 Column 11 Column 12 Column 10 Column 11 Column 12 Column 10 Column 11 Column 12 Column 10 Column 10 Column 10 Column 11 Column 12 Column 10 Column 10 Column 11 Column 12 Column 12 Column 12 Column 12 Column 10 Column 11 Column 12 Column 12 Column 12 Column 14 Column 15 Column 15 Column 16 Column 17 Column 17 Column 18 Column 19 Column 10 Column 12 Column 10 Column 12 Column 14 Column 15 Column 16 Column 16 Column 17 Column 17 Column 18 Column 18 Column 19 Column 19 Column 19 Column 19 Column 10 Colum	Treaty Partner Treaty Partner Column 1 Column 2 Column 2 Column 3 Column 4 Column 5 Column 4 Column 5 Column 6 Column 7 Column 6 Column 7 Column 7 Column 7 Column 7 Column 8 Column 9 Column 10 Column 10 Column 10 Column 10 Column 10 Column 10 Column 11 Column 12 Column 12 Column 12 Column 12 Column 12 Column 12 Column 13 Column 14 Column 15 Column 16 Column 17 Column 18 Column 19 Column 19 Column 10 Column 11 Column 12 Column 12 Column 12 Column 12 Column 13 Column 12 Column 12 Column 13 Column 12 Column 13 Column 12 Column 13 Column 13 Column 14 Column 15 Column 15 Column 16 Column 17 Column 18 Column 19 Column 10 Column 11 Column 12 Column 12 Column 13 Column 13 Column 13 Column 14 Column 15 Column 15 Column 16 Column 17 Column 17 Column 18 Column 19 Column 10 Column 11 Column 12 Column 12 Column 13 Column 13 Column 14 Column 15 Column 16 Column 17 Column 18 Column 19 Column 10 Column 11 Column 12 Column 13 Column 13 Column 14 Column 15 Column 15 Column 16 Column 17 Column 18 Column

2020 MAP Statistics - Iceland.xlsx

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

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

2020 MAP Statistics - Iceland.xlsx Page 7/9

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

	Table 2: Other MAP Cases									
ſ		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
	Treaty Partners (de minimis rule applies)	11.08	1.15	3.36	7.72					
	Total	11.08	1.15	3.36	7.72					

Row 1

Notes:

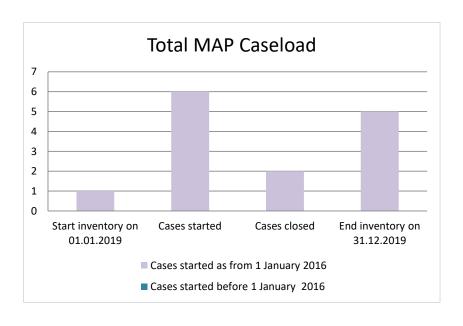
2020 MAP Statistics - Iceland.xlsx

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) fo	r post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
w 1	Total Average Time	11.08	1.15	3.36	7.72
	Notes:				

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Iceland



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

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	6	2	5

Average time needed to close MAP cases

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

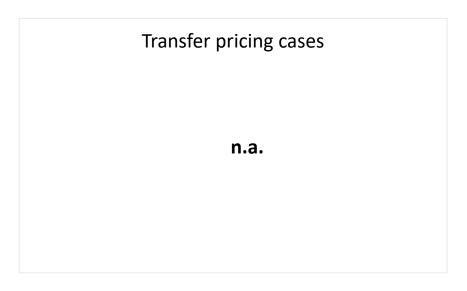
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	9.12	2.15	0.26	8.86

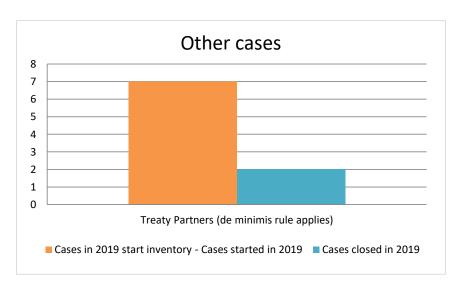
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2019 MAP Statistics - Iceland.xlsx Page 1/9

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

Note: the MAP cases started before 1 January 2016 and closed in 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 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	1	1	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	1	1	0	0	0	0	2
All cases	0	0	0	0	1	1	0	0	0	0	2

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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	denied MAP access	objection is not justified		unilateral	resolved via domestic remedy	taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in	partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Netec													

Row 1 Row 2 Row 3

Notes:

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

	Table 1: Attribution / Allocation MAP Cases													
ĺ						n	umber of pos	t-2015 cases	closed during the	reporting period by or	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:

2019 MAP Statistics - Iceland.xlsx

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

	Table 2: Other MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	there is no	including agreement to	any other	no. of post-201 cases remaining MAP inventory of 31 December 20
			Caluma 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Column 1	Column 2	Column 3	Column 4	Columnia	Column	Column 1							
ow 1	Column 1 Treaty Partners (de minimis rule applies)	Column 2 1	6	0	0	0	0	1	1	0	0	0	0	5

2019 MAP Statistics - Iceland.xlsx

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

,												
	Table 1: Attribution / Allocation MAP Cases											
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	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 months) for post-2015 cases from:											
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
Column 1	Column 2	Column 3	Column 4	Column 5								
Treaty Partners (de minimis rule applies)	9.12	2.15	0.26	8.86								
Total	9.12	2.15	0.26	8.86								
	Column 1 Treaty Partners (de minimis rule applies)	Treaty Partner "Start" to "End" Column 1 Column 2 Treaty Partners (de minimis rule applies) 9.12	Treaty Partner "Start" to "End" Column 1 Column 2 Treaty Partners (de minimis rule applies) Receipt of taxpayer's MAP request to "Start" Column 2 Column 3 9.12 2.15	Treaty Partner "Start" to "End" Column 1 Column 2 Column 3 Treaty Partners (de minimis rule applies) Average time taken (in months) for post-2015 cases from: Receipt of taxpayer's MAP request to "Start" Column 3 Column 4 7. Column 4 9.12 2.15 0.26								

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-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
1	Total Average Time	9.12	2.15	0.26	8.86
	Notes:	•	•	-	

2019 MAP Statistics - Iceland.xlsx Page 9/9

Iceland

Total MAP Caseload





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

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

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

Average time needed to close MAP cases

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

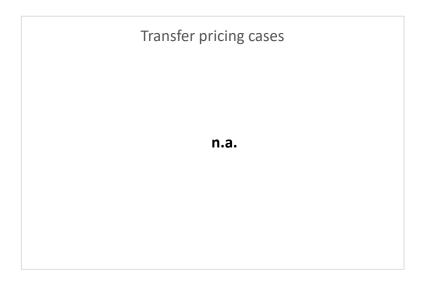
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	14.50	0.56	n.a.	14.73

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

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

Note: the MAP cases started before 1 January 2016 and closed in 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.

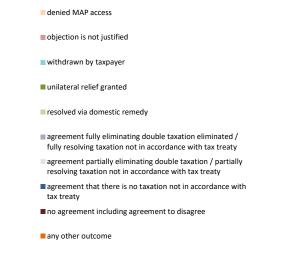
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

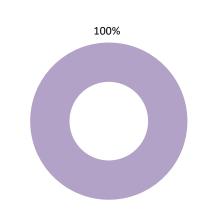
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MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases





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

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Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

Notes:

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

						nı	umber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
Treaty Partne	r	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post 2015 cases remaining i MAP invento on 31 December 20
Column 1		Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
2 Treaty Partners (de minimis rule	applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Treaty Partners (Others)		0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

MAP Statistics 2018 Iceland.xlsx

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

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

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

	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	14.50	0.56	n.a.	14.73					
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.					
Total Average Time	14.50	0.56	n.a.	14.73					

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) f	or 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					
1 Total	I Average Time	14.50	0.56	n.a.	14.73					
Notes	<u>s:</u>									

Iceland

Total MAP Caseload



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

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

Average time needed to close MAP cases (in months)

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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	4.85	1.19	n.a.	n.a.

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

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

Note: the MAP cases started before 1 January 2016 and closed in 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.

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MAP Outcomes



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

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Annex A

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

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

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

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

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

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

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

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

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

Table 2: Other MAP Cases										
	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	4.85	1.19								
Treaty Partners (Others)										
Total Average Time	4.85	1.19	n.a.	n.a.						
Total Average Time Notes:	4.85	1.19	n.a.	n.a						

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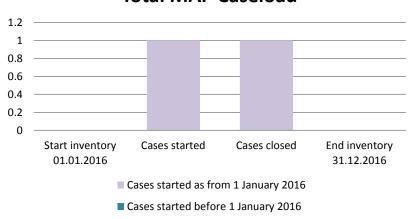
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 3: All MAP Cases									
		average time taken (in months) for post-2015 cases from:								
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4						
Row 1 Total Average Time	4.85	1.19	n.a.	n.a.						
Notes:										

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Iceland





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

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

Average time needed to close MAP cases

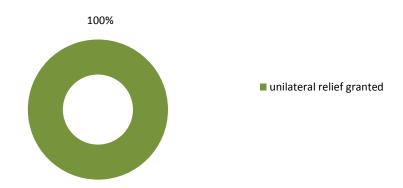
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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	-	1.15	n.a.	n.a.

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

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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
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
All cases	0	0	0	1	0	0	0	0	0	0	1

Iceland received a letter from one jurisdiction that the taxpayer had sought MAP relief and that the issue was unilaterally resolved in that jurisdiction.

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

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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 Framework⁶⁰) 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).

⁶⁰ https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning tory on Day of orting riod	Repo	l During orting riod	Dur Repo	pleted ring orting riod	Invent Last I Repo	ling ory on Day of orting riod	Withdra Double	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior												
2010												
2011												
2012												
2013												
2014	1	0			1		0				2	
2015			1	0	1	0	0	0			1,5	
Total	1	0	1	0	2	0	0	0	0	0	1,7	

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning tory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2008 or prior												
2009												
2010												
2011												
2012	0				1		0					
2013	0				0		0					
2014			4	0	3		1				1.7	
Total	0	0	4	0	3	0	1	0		1	1.7	

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ding tory on Day of orting riod	Withdra Double	ed or awn with Faxation Reporting iod	Cases Comp or Withdra	cle Time for leted, Closed wn During Period (in iths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2007 or prior												
2008												
2009												
2010												
2011												
2012	1				1						2.5	
2013			1	0	1						4.5	
Total	1	0	1	0	2	0	0	0	0	0	3.5	

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ding tory on Day of orting riod	Withdra Double	ed or awn with Faxation Reporting riod	Cases Comp or Withdra	cle Time for leted, Closed awn During Period (in htths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011	1				1						11	
2012			2	0	1		1				2.1	
Total	1	0	2	0	2	0	1				6.55	

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ding tory on Day of orting riod	Withdra Double	ed or awn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in htths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2005 or prior												
2006												
2007												
2008												
2009												
2010												
2011			1	0			1	0				
Total	0	0	1	0			1	0				

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Iceland/Islande

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

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Iceland/Islande

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling fory on Day of orting riod	Withdra Double T During F	ed or nwn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2003 or prior											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008											n.a.	n.a.
2009											n.a.	n.a.
Total	0	0	0	0	0	0	0	0	0	0	n.a.	n.a.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Iceland/Islande

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

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: Iceland/Islande

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior						
2002						
2003						
2004						
2005						
2006	1			1		
2007		0				
Total	1	0	0	1	0	

MAP PROGRAM STATISTICS FOR 2006 YEAR

Country: Iceland/Islande

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