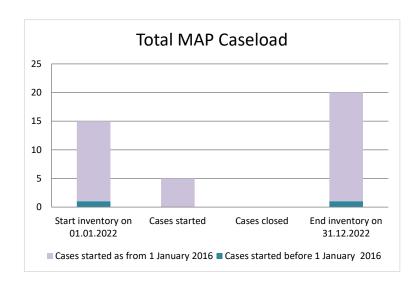
Mutual Agreement Procedure Statistics per jurisdiction

Malta

2016-2022 (post-MAP Statistics Reporting Framework)



Malta



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	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	13	5	0	18
Other cases	1	0	0	1

Average time needed to close MAP cases

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

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

2022 MAP Statistics - Malta.xlsx Page 1/10

2022 MAP Statistics - Malta.xlsx Page 2/10

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.

2022 MAP Statistics - Malta.xlsx Page 3/10

MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases

n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

				number of pre-2016 cases closed during the reporting period by outcome:												
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation	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 2022	months) for closing pre- 2016 cases during the reporting period		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.		
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.		
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.		
		f a MAP case of MAP cases	accordance	with the trea	ity.		•	hority where the ta	. ,	ne actions of a co	ntracting state	to result or wi	will result in taxation not in			
	Categor	y of cases	Attribution/A	Allocation cas	es refer to tran	sfer pricing o	ases while oth	er cases include al	l other cases not cl	assified as attribu	ıtion/allocatior	١.				
	2022 start inve	natches between entory and 2021 eventory	There are n	o deviations	from the numb	er of pre-201	6 cases remair	ning in MAP invento	ory on 31st Decemi	ber 2021 compan	ed to the repo	rted opening 2	022 start invent	ory.		
	1	computation of ige time	The start da	ite for the per	nding pre-2016	MAP case v	vas in accordar	nce with the OECD	MAP statistics rep	orting framework.						

					Table 1:	Attribution / A	Ilocation MA	P Cases						
Ī							number of po	st-2015 case	s closed during the	reporting period by ou	ıtcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	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	I in accordance with	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 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
	Austria	5	4	0	0	0	0	0	0	0	0	0	0	9
	Italy	4	1	0	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	4	0	0	0	0	0	0	0	0	0	0	0	4
	Total	13	5	0	0	0	0	0	0	0	0	0	0	18

			Table 2: Other MAP Cases											
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	MAD	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	taxation / partially resolving taxation not in accordance with	agreement that there is no taxation not in accordance with tax treaty	including	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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 - Malta.xlsx Page 7/10

		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:														

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

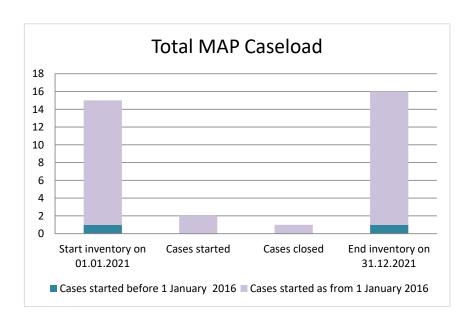
Row 1

2022 MAP Statistics - Malta.xlsx Page 9/10

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

2022 MAP Statistics - Malta.xlsx Page 10/10

Malta



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	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	13	2	1	14
Other cases	1	0	0	1

Average time needed to close MAP cases

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

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.

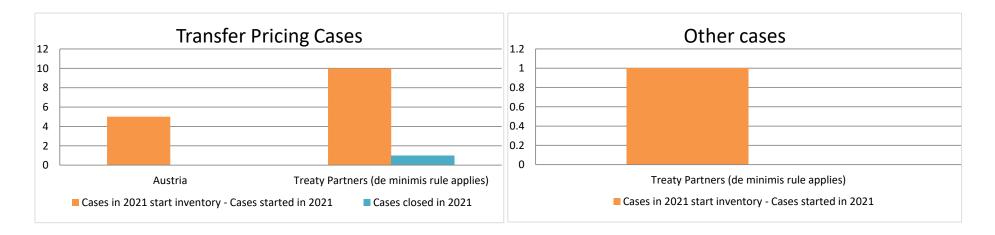
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.99	0.03	2.63	19.36
Other cases	n.a.	n.a.	n.a.	n.a.

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

2021 MAP Statistics - Malta.xlsx Page 1/9

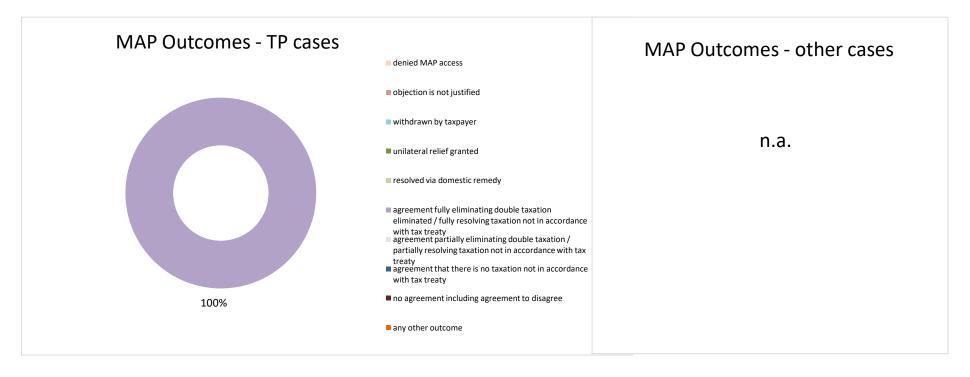
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

2021 MAP Statistics - Malta.xlsx Page 2/9



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

2021 MAP Statistics - Malta.xlsx Page 3/9

Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period 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	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially		no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Notes:	•								•			•	

Row 1 Row 2 Row 3

Category of cases

Attribution/Allocation cases refer to transfer pricing cases while other cases include all other cases not classified as attribution/allocation.

Potential mismatches between 2021 start inventory and 2020 end inventory

There are no deviations There are no deviations

Notes on the computation of average time

The start date for the pending pre-2016 MAP case was in accordance with the OECD MAP statistics reporting framework.

2021 MAP Statistics - Malta.xlsx Page 4/9

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

					Table 1:	Attribution / A	llocation MA	AP Cases						
			number of post-2015 cases closed during the reporting period by outcome:									•		
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	no agreement	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	Austria	5	0	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	8	2	0	0	0	0	0	1	0	0	0	0	9
	Total	13	2	0	0	0	0	0	1	0	0	0	0	14

Notes:

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

L		Table 2: Other MAP Cases												
							number of po	st-2015 case	es 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	fully resolving	eliminating double		no agreement	any other outcome	no. of post-2015 cases remaining ir 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)	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

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

		Table 1: Attribution	n / Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
<i>i</i> 1	Treaty Partners (de minimis rule applies)	21.99	0.03	2.63	19.36
	Total	21.99	0.03	2.63	19.36
	Notes:	•			

2021 MAP Statistics - Malta.xlsx Page 7/9

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

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

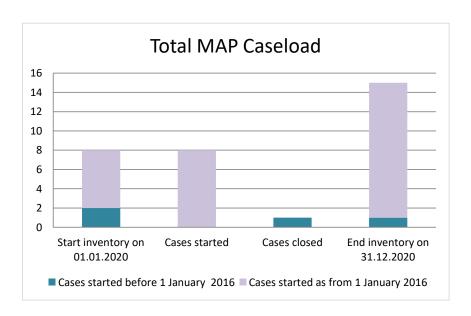
2021 MAP Statistics - Malta.xlsx Page 8/9

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							
ow 1	Total Average Time	21.99	0.03	2.63	19.36							
	Notes:	•	•									

2021 MAP Statistics - Malta.xlsx Page 9/9

Malta



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	2	0	1	1

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	5	8	0	13
Other cases	1	0	0	1

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	50.04

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

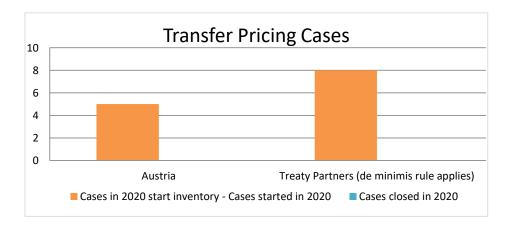
2020 MAP Statistics - Malta.xlsx Page 1/10

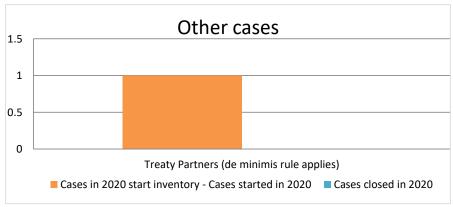
Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

2020 MAP Statistics - Malta.xlsx Page 2/10

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

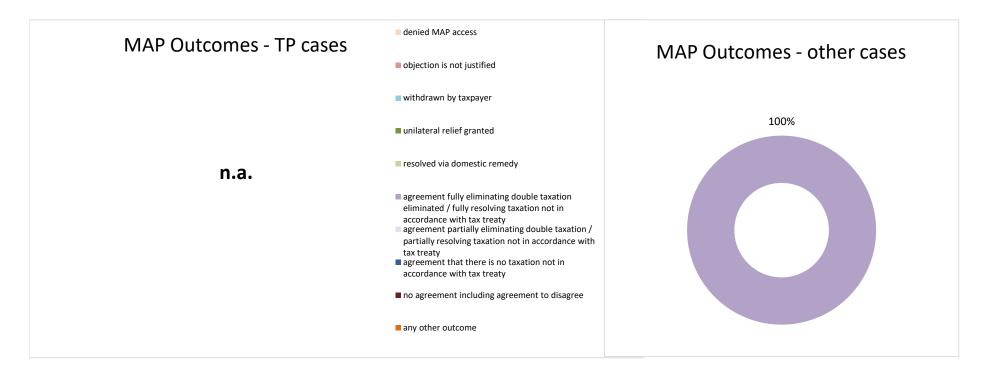




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

2020 MAP Statistics - Malta.xlsx Page 3/10



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	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	1	0	0	0	0	1
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	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	1	0	0	0	0	1

2020 MAP Statistics - Malta.xlsx Page 4/10

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	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	I during the
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	2	0	0	0	0	0	1	0	0	0	0	1	50.04
Total	2	0	0	0	0	0	1	0	0	0	0	1	50.04
Category of cas	For pre – 2016 and post-2015 Malta follows the MAP Statistics Reporting Framework for determining whether a case is considered an attribution/allocation MAP case. Annex D of the MAP Statistics Reporting Framework provides that "an attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 9 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case".										(see e.g. Article		
Notes on avera	ge time	The average	e time taken for	case one amounted	d to 50.038356	16 from start of	date to end date.						

Row 1

number of pre-2016 cases closed during the reporting period by outcome:

2020 MAP Statistics - Malta.xlsx
Page 5/10

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												
						number of	post-2015 cas	ses closed during the repo	rting 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	eliminating double taxation / partially	there is no	including agreement to	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
Austria	1	4	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	4	4	0	0	0	0	0	0	0	0	0	0	8
Total	5	8	0	0	0	0	0	0	0	0	0	0	13

Notes:

Notes on average time

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 cas	es closed during the rep	orting period by outco	me			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation not in accordance with	there is no	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
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

Row 1

Notes: Not Applicable.

Notes on average time

2020 MAP Statistics - Malta.xlsx Page 7/10

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

from: e 1 Milestone 1 to "End"
e 1 Milestone 1 to "End"
Column 5
n.a.

Notes on average time

2020 MAP Statistics - Malta.xlsx Page 8/10

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) 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					
ow 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

Notes on average time

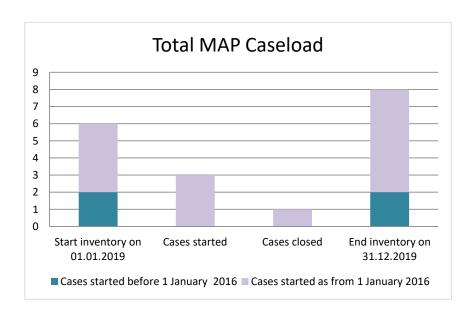
2020 MAP Statistics - Malta.xlsx Page 9/10

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

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

2020 MAP Statistics - Malta.xlsx Page 10/10

Malta



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	2	0	0	2

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	3	3	0	6
Other cases	1	0	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.

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.

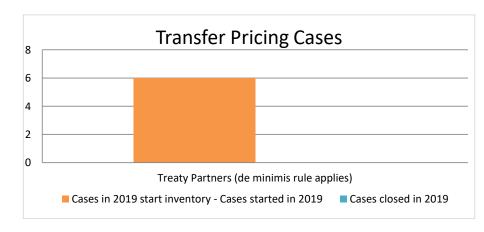
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.	
Other cases	8.00	1.00	n.a.	8.00	

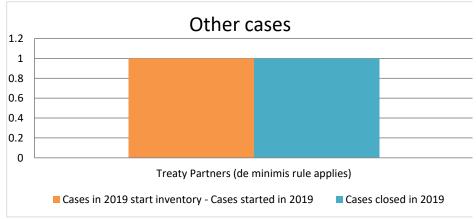
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2019 - Malta.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.

MAP Statistics 2019 - Malta.xlsx Page 2/9



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

MAP Statistics 2019 - Malta.xlsx Page 3/9

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	withdrawn by taxpayer		resolved via	taxation / fully resolving	agreement partially eliminating double	there is no taxation		any other	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	2016 cases
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.

Notes:

For pre – 2016 and post-2015 Malta follows the MAP Statistics Reporting Framework for determining whether a case is considered an attribution/allocation MAP case. Annex D of the MAP Statistics Reporting Framework provides that "an attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case".

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														
				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		unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double	there is no taxation not in accordance	no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	3	3	0	0	0	0	0	0	0	0	0	0	6	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	3	3	0	0	0	0	0	0	0	0	0	0	6	

Notes:

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

	Table 2: Other MAP Cases														
				number of post-2015 cases closed during the reporting period by outcome											
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	y started	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	there is no	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	1	0	0	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	1	0	0	0	0	0	0	0	0	0	1	0	0	

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

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

MAP Statistics 2019 - Malta.xlsx Page 7/9

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

	Table 2: C	Other MAP Cases		
		average time taken (in mon	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)	8.00	1.00	0.00	8.00
Total	8.00	1.00	0.00	8.00

Row 1

Notes:

MAP Statistics 2019 - Malta.xlsx

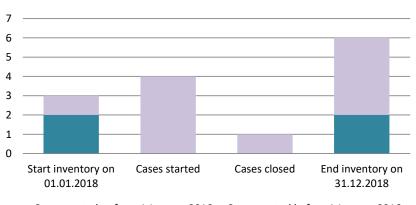
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

			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							
w 1	Total Average Time	8.00	1.00	0.00	8.00							
	Notes:											

MAP Statistics 2019 - Malta.xlsx Page 9/9

Malta

Total MAP Caseload



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

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	0	0	0
Other cases	2	0	0	2

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	1	2	0	3
Other cases	0	2	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	2.00	2.00	n.a.	n.a.

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

MAP Statistics 2018 Malta.xlsx Page 1/9

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

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





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

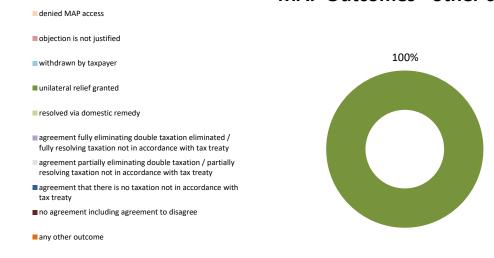
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Statistics 2018 Malta.xlsx Page 2/9

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	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

MAP Statistics 2018 Malta.xlsx Page 3/9

Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving	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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Total	2	0	0	0	0	0	0	0	0	0	0	2	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

					Table	1: Attribution	/ Allocation	MAP Case	s					
						n	umber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 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	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining in MAP inventor on 31 December 201
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
12	Treaty Partners (de minimis rule applies)	1	2	0	0	0	0	0	0	0	0	0	0	3
/ 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	2	0	0	0	0	0	0	0	0	0	0	3
	<u>Notes</u>													

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

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

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

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

	Table 2: Other MAP Cases										
		average time taken (in mon	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)	2.00	2.00	n.a.	n.a.							
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.							
Total Average Time	2.00	2.00	n.a.	n.a.							

Row 2 Row 3

Notes:

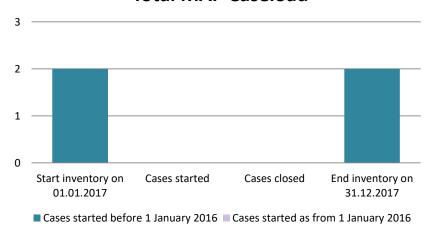
Receipt of taxpayer's MAP request': 21 November 2018; 'Start date, Position Paper & End date': 28 December 2018

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

			Table 3: All MAP Cases		
			average time taken (in months)	for post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	2.00	2.00	n.a.	n.a.
	Notes:				

Malta

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	2	0	0	2

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	0	0	0

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

Malta - 2017 MAP Statistics Page 1/8

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	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Malta - 2017 MAP Statistics
Page 2/8

Annex A

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

					numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
	category of	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	double taxation	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	2016 cases
	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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.

Notes:

- 1) Malta refers to the MAP guidelines to classify attribution/allocation cases and other cases for pre-2016 cases. Please refer to Mutual Agreement Procedure Guidelines issued under the provisions of Article 96(2) of the Income Tax Act., Version: MAP Guidelines 2.0. Under para. MAP: How does it work?, the guidelines list a no. of subjects where access to MAP is provided, namely:
- o transfer pricing adjustments;
- o attribution of profits of a permanent establishment;
- o dual residence of individuals and persons other than individuals;
- o withholding tax levied beyond what is permitted by the applicable Convention;
- o whether the conditions for the application of a treaty anti-abuse provision have been
- o met or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty; and
- o any other case in which a person considers that the taxation is not in accordance with the applicable Convention.
- 2) Malta reported in the published MAP statistics for 2016 two attribution/allocation cases. However, these MAP cases were incorrectly classified and are in fact two other cases.

Malta - 2017 MAP Statistics Page 3/8

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						
						nι	ımber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation 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	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 T	reaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
	reaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
v 3							^	_		0	0	0	0	0

Malta - 2017 MAP Statistics Page 4/8

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

						Table 2: Ot	ther MAP Ca	ses						
						ı	number 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 2017	no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	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	0	0	0	0	0	0	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
,	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

Malta - 2017 MAP Statistics Page 5/8

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.						

Malta - 2017 MAP Statistics Page 6/8

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)												
Treaty Partners (Others)												
Total Average Time	n.a.	n.a.	n.a.	n.a.								
Notes:												

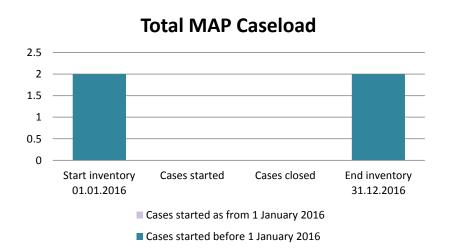
Malta - 2017 MAP Statistics Page 7/8

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

Malta - 2017 MAP Statistics
Page 8/8

Malta



Cases started before 1 January 2016	Start inventory	0.000		End inventory	
Transfer pricing cases	2	0	0	2	
Other cases	0	0	0	0	

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

2016 MAP Statistics Page 1/2

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

2016 MAP Statistics Page 2/2