

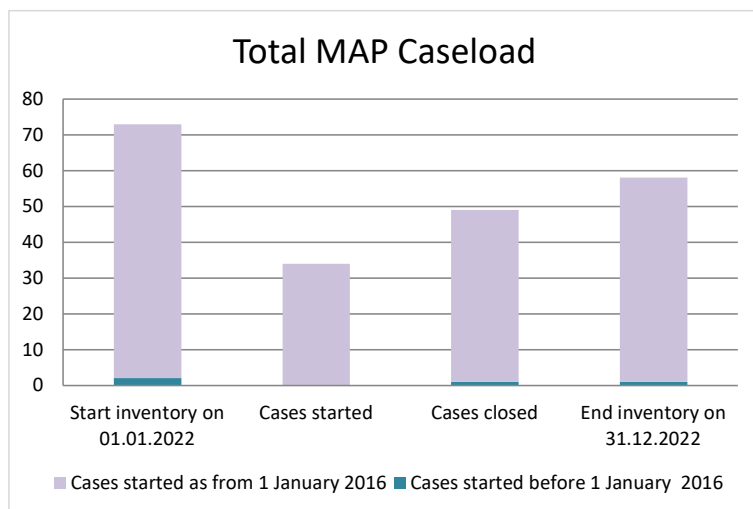
Mutual Agreement Procedure Statistics per jurisdiction

Norway

2006-2007, 2009-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



Norway



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	2	0	1	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	28	8	26	10
Other cases	43	26	22	47

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	85.25

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

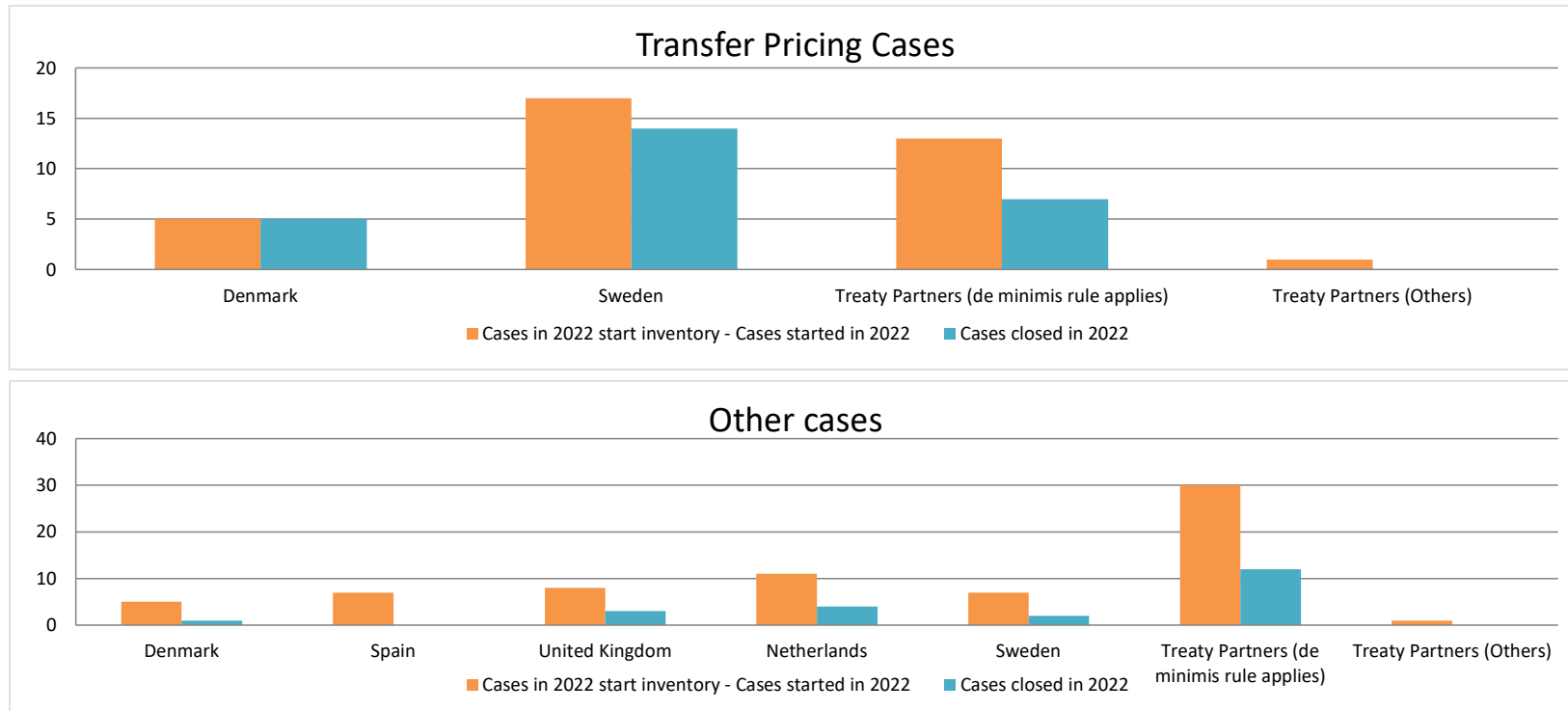
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.19	2.81	9.01	9.32
Other cases	11.97	2.94	4.95	9.91

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	14	11	1	0	0	0	26
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	14	11	1	0	0	0	26
Other cases (all)	2	2	1	1	4	12	0	0	1	0	23
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	2	1	1	1	4	12	0	0	1	0	22
All cases	2	2	1	1	18	23	1	0	1	0	49

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	2	0	1	0	0	0	0	0	0	0	0	1	85.25
Row 3	Total	2	0	1	0	0	0	0	0	0	0	0	1	85.25
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases Same definition and counting as previous years</p> <p>Category of cases Same definition as previous years</p> <p>Notes on the computation of average time Same computation as previous years</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:									no. of post-2015 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		any other outcome
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Denmark	3	2	0	0	0	0	5	0	0	0	0	0
	Sweden	14	3	0	0	0	0	14	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	10	3	0	0	0	0	6	1	0	0	0	6
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	28	8	0	0	0	0	14	1	0	0	0	10
Notes:													

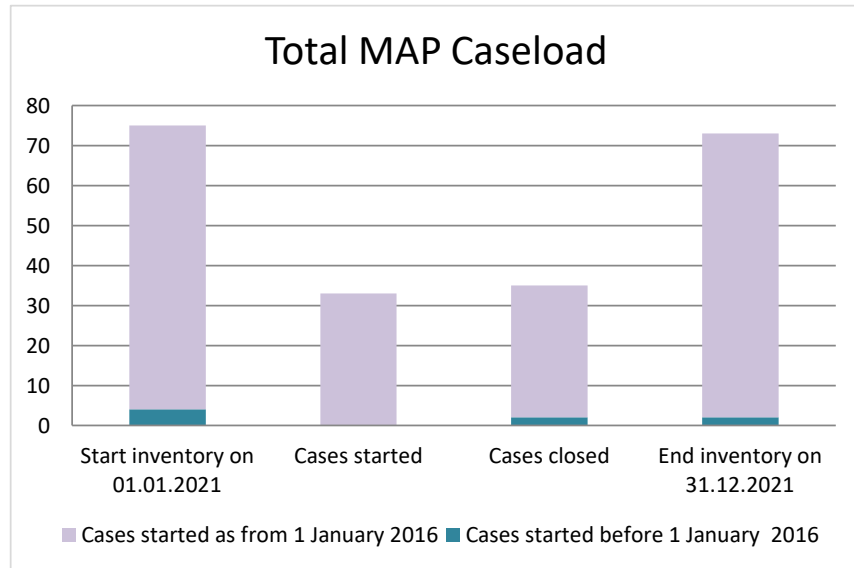
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Denmark	3	2	0	0	0	0	0	1	0	0	0	0	4
Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
United Kingdom	4	4	1	0	0	0	0	2	0	0	0	0	5
Netherlands	6	5	0	0	0	0	2	2	0	0	0	0	7
Sweden	2	5	0	1	0	0	1	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	21	9	1	0	1	1	1	7	0	0	1	0	18
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	43	26	2	1	1	1	4	12	0	0	1	0	47
Notes:													

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1 Denmark	7.83	4.83	5.55	4.07	
Sweden	23.05	1.15	n.a.	n.a.	
Row 2 Treaty Partners (de minimis rule applies)	23.30	4.70	10.99	12.31	
Total	20.19	2.81	9.01	9.32	
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Denmark	15.39	1.87	4.60	10.78
	United Kingdom	12.62	5.59	4.21	6.67
	Netherlands	7.36	2.06	3.42	5.96
	Sweden	2.96	1.17	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	14.55	2.96	5.60	11.66
	Total	11.97	2.94	4.95	9.91
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	16.42	2.87	6.61	9.67
<u>Notes:</u>					

Norway



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	0	2	0
Other cases	2	0	0	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	32	8	12	28
Other cases	39	25	21	43

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	85.45
Other cases	n.a.

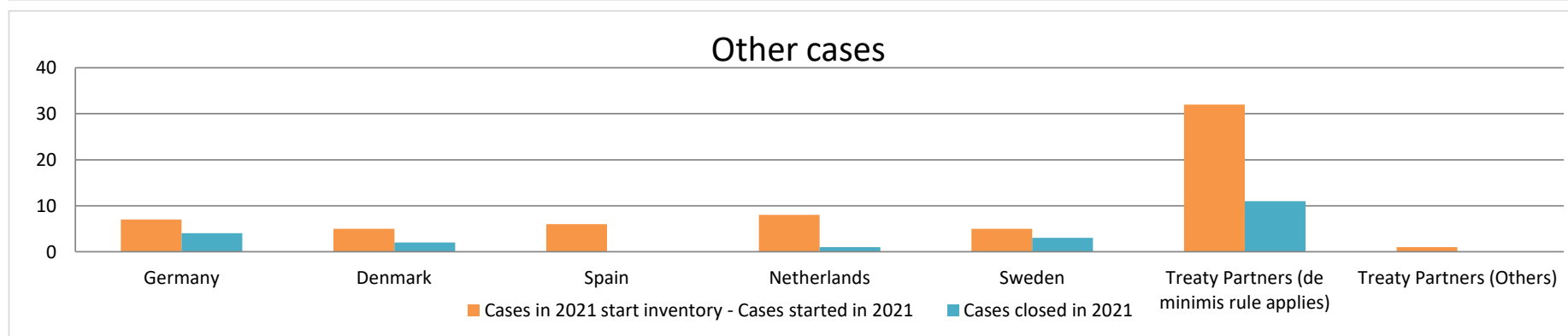
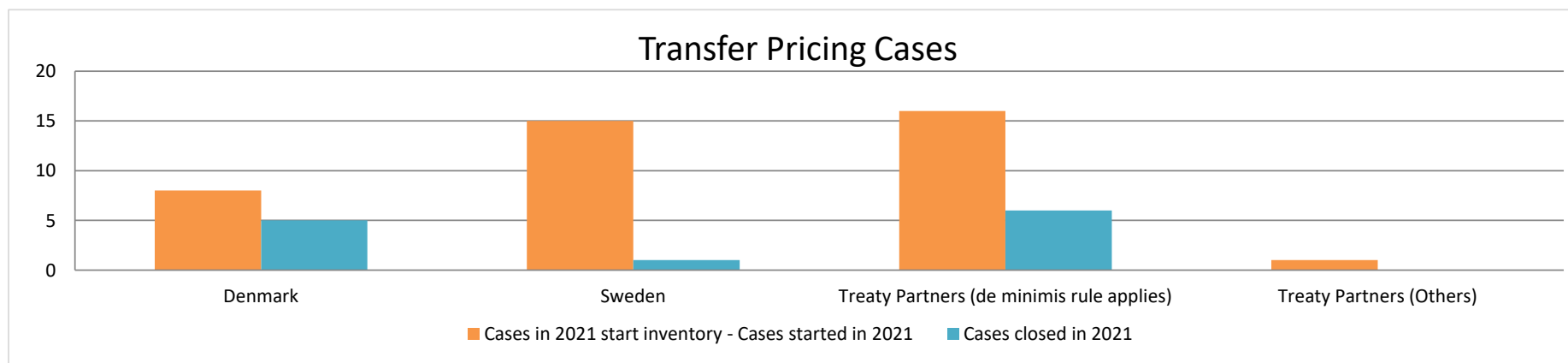
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	15.32	1.89	3.84	12.37
Other cases	18.69	1.09	6.84	15.54

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

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

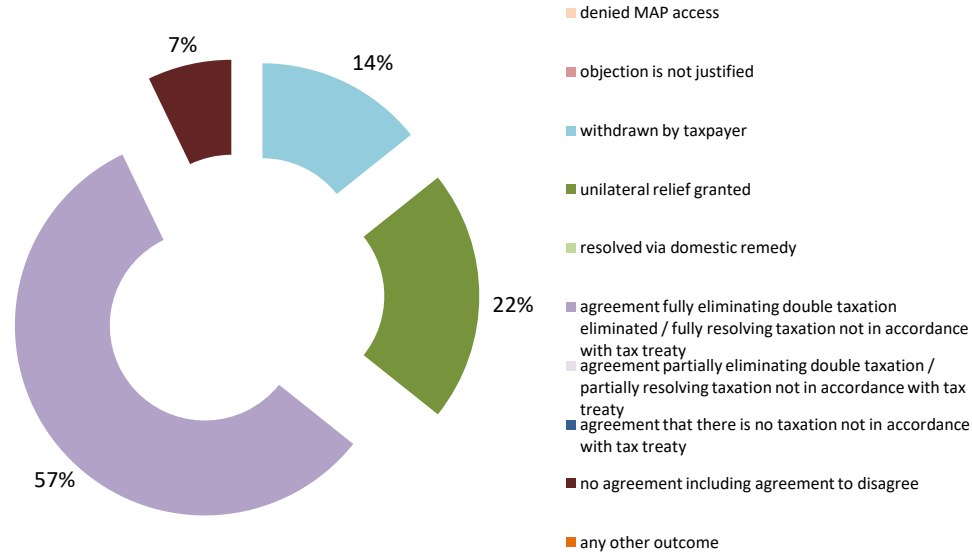
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



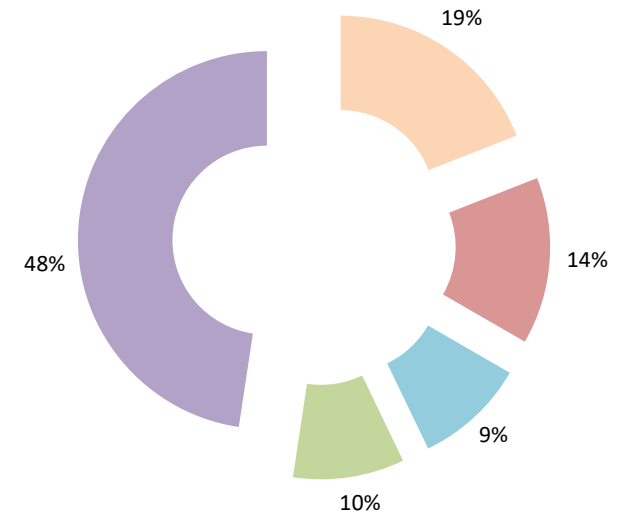
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	3	0	8	0	0	1	0	14
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	1	0	2
Cases started as from 1 January 2016	0	0	2	3	0	7	0	0	0	0	12
Other cases (all)	4	3	2	0	2	10	0	0	0	0	21
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	4	3	2	0	2	10	0	0	0	0	21
All cases	4	3	4	3	2	18	0	0	1	0	35

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	2	0	0	0	0	0	1	0	0	1	0	0	85.45
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	4	0	0	0	0	0	1	0	0	1	0	2	85.45
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases Same definition and counting as previous years</p> <p>Category of cases Same definition as previous years</p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory There is no mismatch</p> <p>Notes on the computation of average time Same computation as previous years</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Denmark	4	4	0	0	0	1	0	4	0	0	0	3
	Sweden	15	0	0	0	0	0	1	0	0	0	0	14
Row 2	Treaty Partners (de minimis rule applies)	12	4	0	0	2	2	0	2	0	0	0	10
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	32	8	0	0	2	3	0	7	0	0	0	28
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	6	1	1	2	0	0	1	0	0	0	0	0	3
Denmark	4	1	0	0	0	0	0	2	0	0	0	0	3
Spain	4	2	0	0	0	0	0	0	0	0	0	0	6
Netherlands	2	6	0	0	1	0	0	0	0	0	0	0	7
Sweden	2	3	0	1	0	0	0	2	0	0	0	0	2
Treaty Partners (de minimis rule applies)	20	12	3	0	1	0	1	6	0	0	0	0	21
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	39	25	4	3	2	0	2	10	0	0	0	0	43
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1 Denmark	13.85	1.51	3.44	17.16	
Sweden	8.42	1.15	2.53	5.88	
Row 2 Treaty Partners (de minimis rule applies)	17.69	2.33	5.95	9.27	
Total	15.32	1.89	3.84	12.37	
Notes:					

Annex B

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

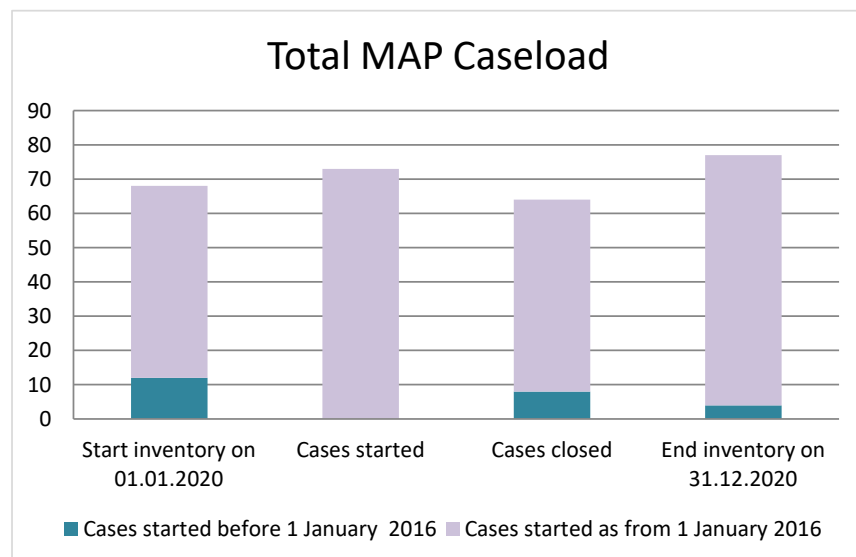
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	25.13	0.45	n.a.	n.a.	
Denmark	25.04	1.17	5.54	19.50	
Netherlands	6.21	1.15	n.a.	n.a.	
Sweden	15.69	1.15	11.33	11.72	
Treaty Partners (de minimis rule applies)	17.15	1.29	5.93	15.50	
Total	18.69	1.09	6.84	15.54	
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	17.46	1.38	6.04	14.70
<u>Notes:</u>					

Norway



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	5	0	3	2
Other cases	7	0	5	2

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	14	33	14	33
Other cases	42	40	42	40

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.85
Other cases	88.42

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

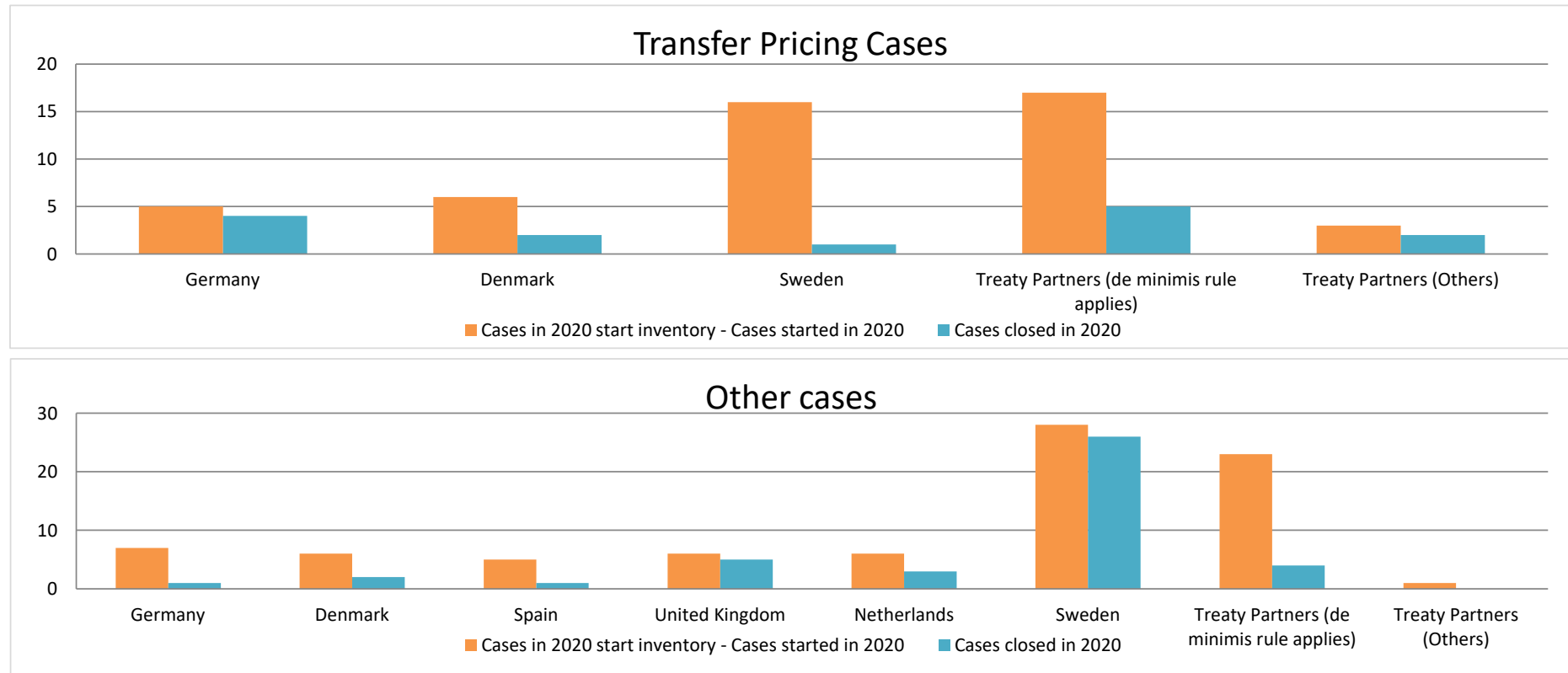
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.49	1.14	13.17	12.55
Other cases	9.63	2.28	0.90	9.65

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

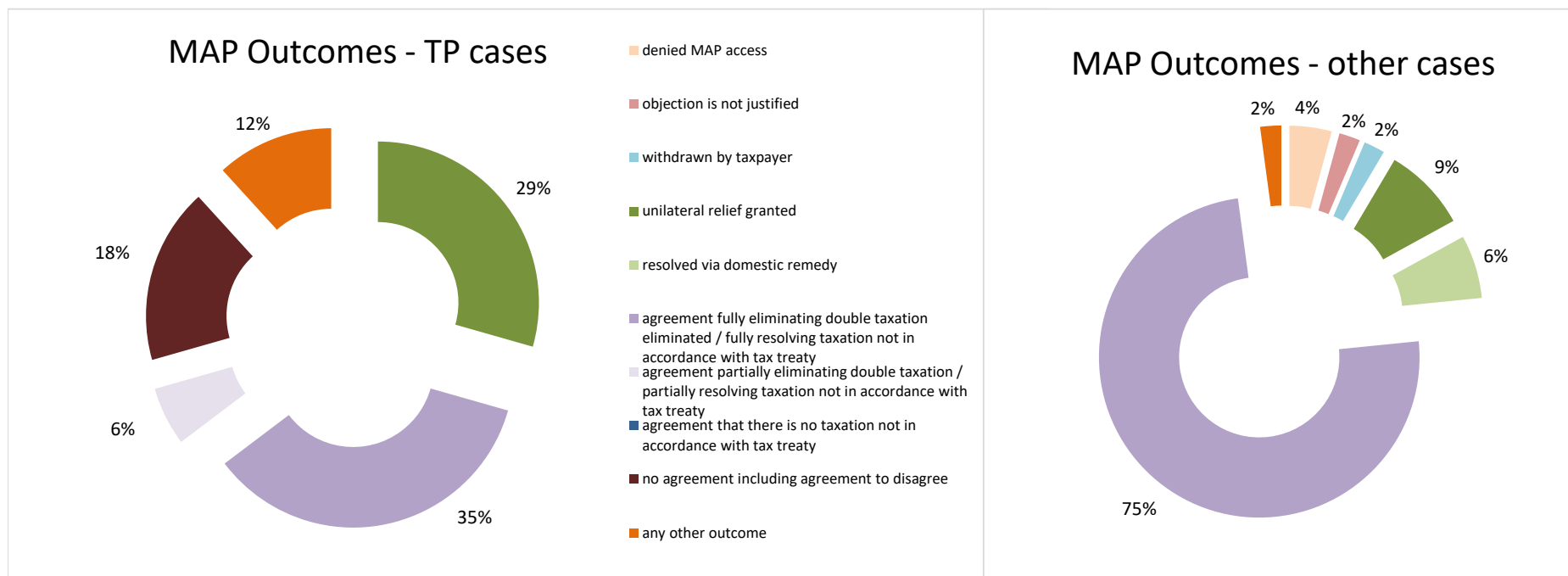
Overview of MAP partners (only for cases started as from 1 January 2016)

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	5	0	6	1	0	3	2	17
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	1	0	3
Cases started as from 1 January 2016	0	0	0	5	0	4	1	0	2	2	14
Other cases (all)	2	1	1	4	3	35	0	0	0	1	47
Cases started before 1 January 2016	0	0	0	2	0	2	0	0	0	1	5
Cases started as from 1 January 2016	2	1	1	2	3	33	0	0	0	0	42
All cases	2	1	1	9	3	41	1	0	3	3	64

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	5	0	0	0	0	0	2	0	0	1	0	2	79.85
Row 2 Others	7	0	0	0	2	0	2	0	0	0	1	2	88.42
Row 3 Total	12	0	0	0	2	0	4	0	0	1	1	4	85.21
Notes:													
Notes on the computation of average time		(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.											
Notes on outcomes		The pre-2016 cases includes a case that was closed back in 2015. It has remained open due to an error/misunderstanding.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	3	2	0	0	0	1	0	1	0	0	0	1
	Denmark	3	3	0	0	0	1	0	1	0	0	0	4
	Sweden	1	15	0	0	0	0	0	0	0	0	1	15
Row 2	Treaty Partners (de minimis rule applies)	5	12	0	0	0	3	0	2	0	0	0	12
Row 3	Treaty Partners (Others)	2	1	0	0	0	0	0	0	1	0	1	1
	Total	14	33	0	0	0	5	0	4	1	0	2	33
Notes: A MAP case under the 'Treaty Partner (Others)' category was closed with 'any other outcome' owing to bankruptcy (liquidation or dissolution) of the taxpayer;													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	6	1	0	1	0	0	0	0	0	0	0	0	6
Denmark	4	2	0	0	0	0	0	2	0	0	0	0	4
Spain	3	2	0	0	0	0	0	1	0	0	0	0	4
United Kingdom	4	2	2	0	1	0	1	1	0	0	0	0	1
Netherlands	3	3	0	0	0	2	0	1	0	0	0	0	3
Sweden	6	22	0	0	0	0	0	26	0	0	0	0	2
Treaty Partners (de minimis rule applies)	15	8	0	0	0	0	2	2	0	0	0	0	19
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	42	40	2	1	1	2	3	33	0	0	0	0	40
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	13.55	0.85	9.06	12.74	
Denmark	16.93	1.58	21.40	12.16	
Sweden	3.12	1.15	n.a.	n.a.	
Treaty Partners (de minimis rule applies)	11.16	1.15	n.a.	n.a.	
Treaty Partners (Others)	27.95	1.27	n.a.	n.a.	
Total	14.49	1.14	13.17	12.55	
Notes:					

Annex B

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

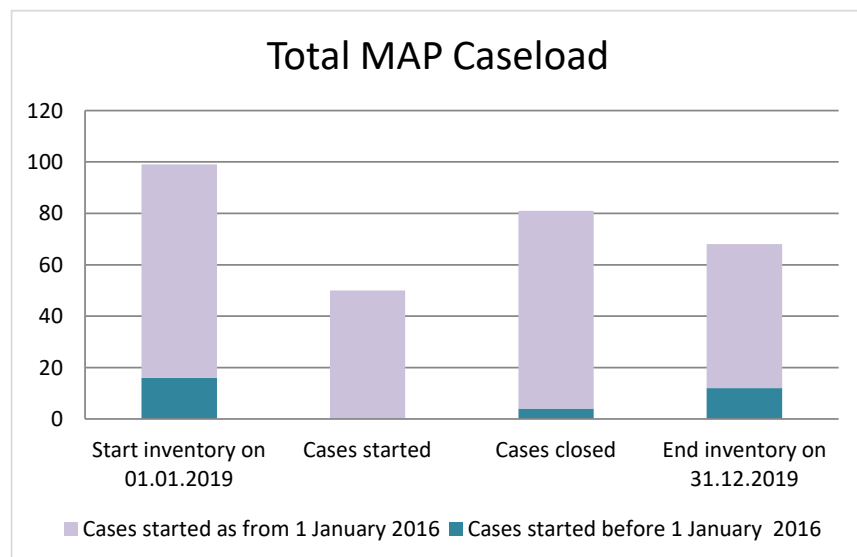
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	2.53	0.95	n.a.	n.a.	
Denmark	18.54	1.15	5.82	12.72	
Spain	43.99	1.15	0.56	43.43	
United Kingdom	17.71	9.50	3.06	19.08	
Netherlands	9.13	3.32	0.23	13.08	
Sweden	5.73	1.17	0.05	5.68	
Treaty Partners (de minimis rule applies)	13.98	0.86	2.61	15.93	
Total	9.63	2.28	0.90	9.65	
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	10.85	2.00	1.79	9.86
<u>Notes:</u>					

Norway



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	6	0	1	5
Other cases	10	0	3	7

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	17	12	15	14
Other cases	66	38	62	42

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	43.86
Other cases	46.22

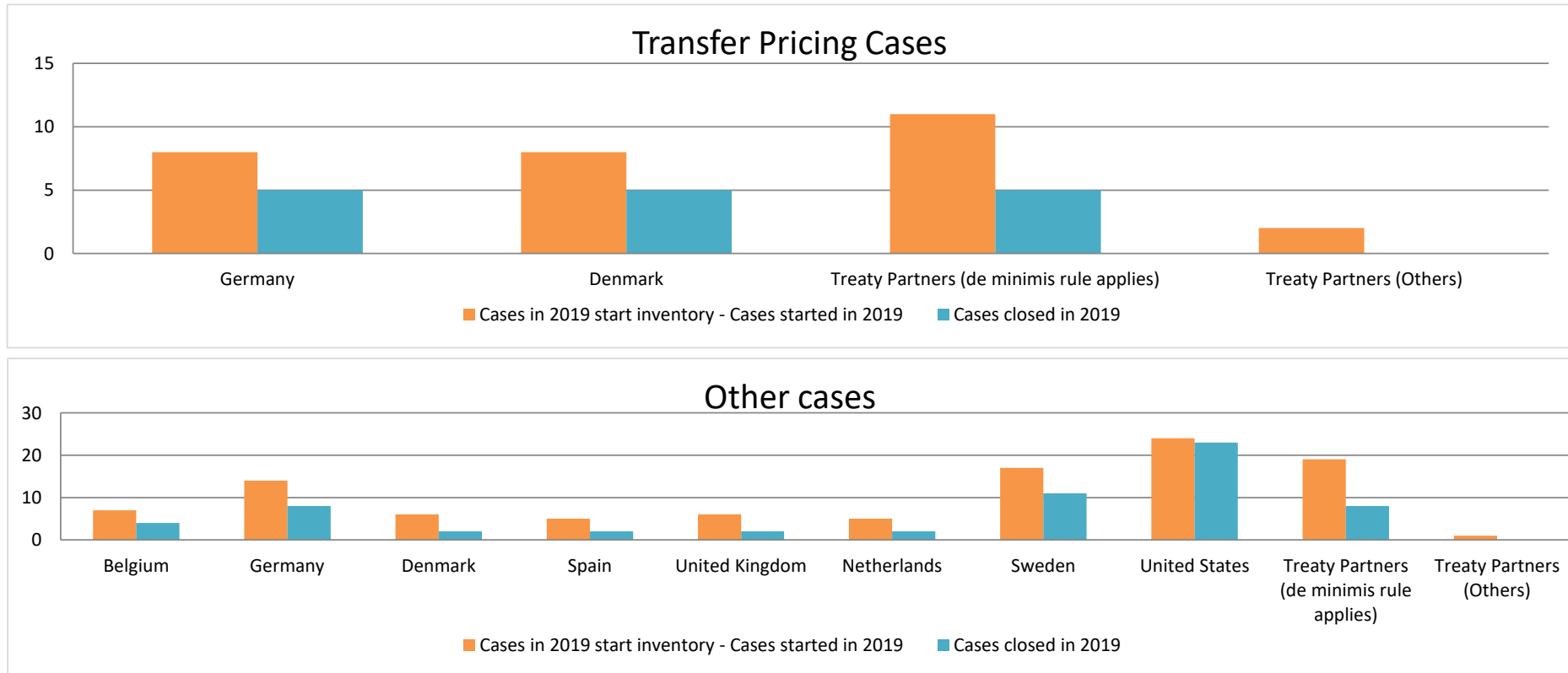
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	14.57	3.66	9.56	8.97
Other cases	9.52	1.55	4.56	6.53

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

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

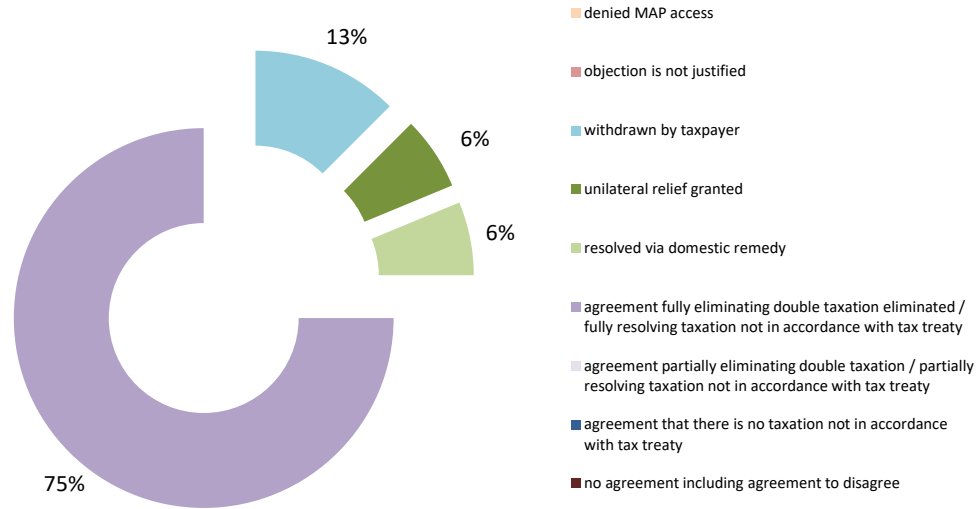
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



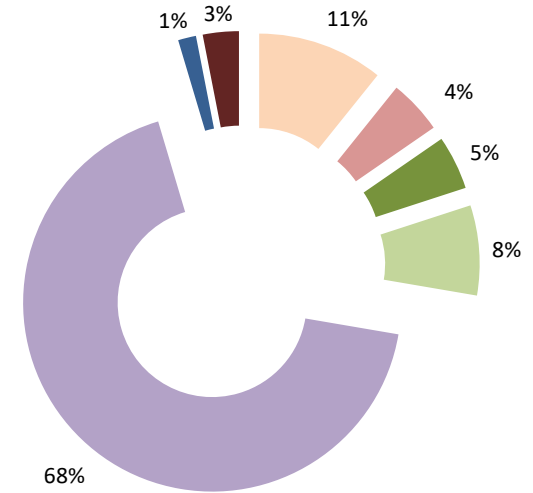
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	1	1	12	0	0	0	0	16
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	2	1	1	11	0	0	0	0	15
Other cases (all)	7	3	0	3	5	44	0	1	2	0	65
Cases started before 1 January 2016	1	0	0	0	0	1	0	1	0	0	3
Cases started as from 1 January 2016	6	3	0	3	5	43	0	0	2	0	62
All cases	7	3	2	4	6	56	0	1	2	0	81

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	6	0	0	0	0	0	1	0	0	0	0	5	43.86
Row 2 Others	10	1	0	0	0	0	1	0	1	0	0	7	46.22
Row 3 Total	16	1	0	0	0	0	2	0	1	0	0	12	45.63
<p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and</p> <p>(ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	4	4	0	0	0	0	0	5	0	0	0	0	3
Denmark	3	5	0	0	0	1	1	3	0	0	0	0	3
Treaty Partners (de minimis rule applies)	9	2	0	0	2	0	0	3	0	0	0	0	6
Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
Total	17	12	0	0	2	1	1	11	0	0	0	0	14
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	4	3	1	1	0	0	0	2	0	0	0	0	3
	Belgium												
	Germany	11	3	1	1	0	0	6	0	0	0	0	6
	Denmark	1	5	1	0	0	0	1	0	0	0	0	4
	Spain	4	1	1	0	0	0	0	0	0	0	0	3
	United Kingdom	2	4	1	0	0	0	1	0	0	0	0	4
	Netherlands	3	2	0	0	0	2	0	0	0	0	0	3
	Sweden	8	9	0	0	0	0	2	8	0	1	0	6
	United States	24	0	0	0	0	0	23	0	0	0	0	1
Row 2	Treaty Partners (de minimis rule applies)	8	11	1	1	0	1	2	2	0	0	1	11
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	66	38	6	3	0	3	5	43	0	0	2	42
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	12.06	2.72	12.24	4.93
Denmark	13.89	6.57	13.12	16.37
Treaty Partners (de minimis rule applies)	17.75	1.68	5.77	8.30
Total	14.57	3.66	9.56	8.97
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	9.03	1.11	1.36	14.10
	Germany	12.18	0.70	7.05	8.10
	Denmark	4.41	0.92	0.00	6.64
	Spain	16.08	1.15	3.45	24.43
	United Kingdom	2.32	2.17	0.00	0.00
	Netherlands	11.38	6.97	7.79	11.67
	Sweden	6.48	0.97	1.20	5.29
	United States	10.55	1.15	6.64	3.91
Row 2	Treaty Partners (de minimis rule applies)	9.31	3.32	2.03	13.03
	Total	9.52	1.55	4.56	6.53
Notes:					

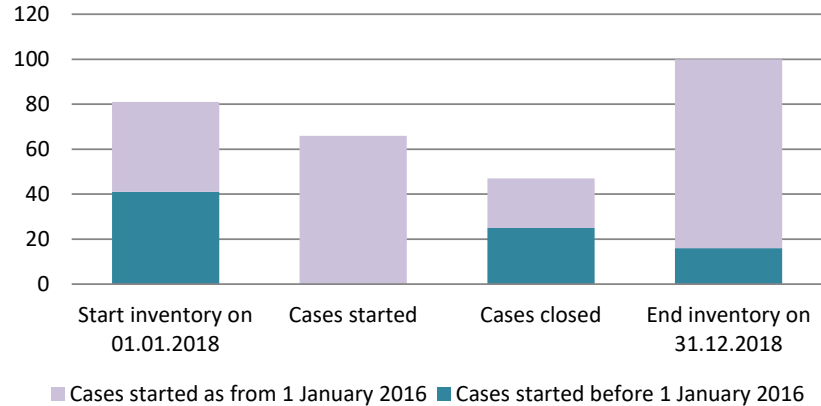
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	10.50	1.96	5.31	6.89
<u>Notes:</u>					

Norway

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	18	0	12	6
Other cases	23	0	13	10

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	14	13	9	18
Other cases	26	53	13	66

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	42.69
Other cases	47.59

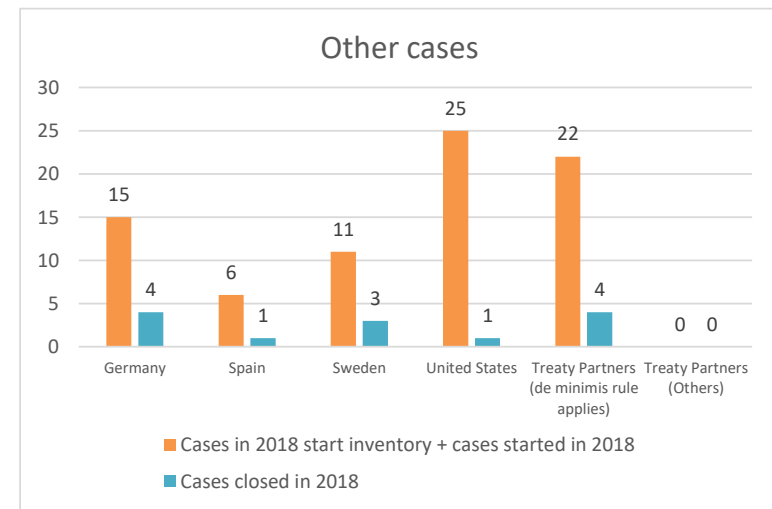
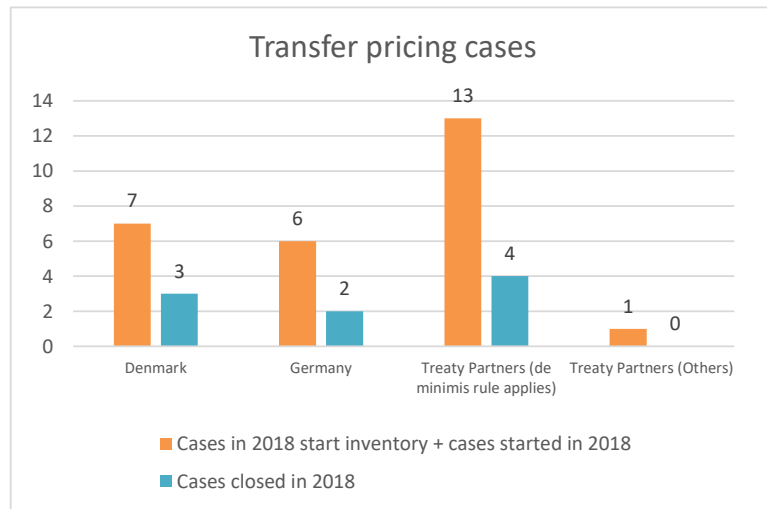
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and
 (ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.88	1.52	10.17	8.19
Other cases	10.81	1.39	5.61	7.10

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

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

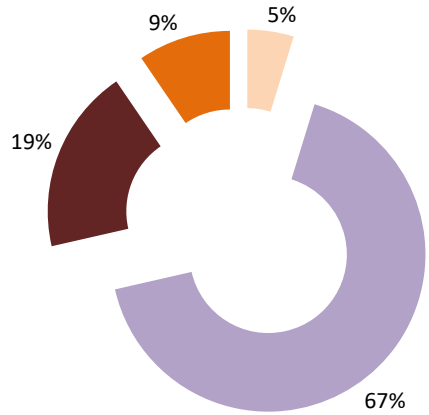
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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

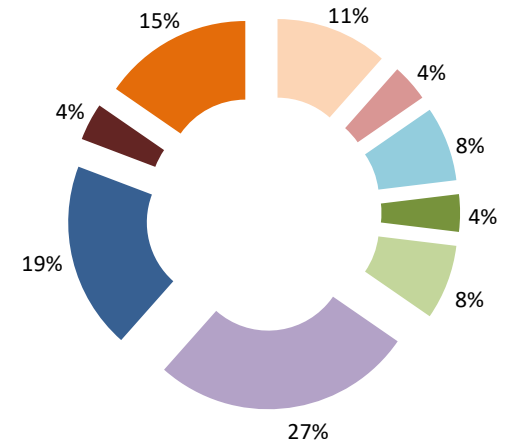
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	0	0	0	14	0	0	4	2	21
Cases started before 1 January 2016	0	0	0	0	0	6	0	0	4	2	12
Cases started as from 1 January 2016	1	0	0	0	0	8	0	0	0	0	9
Other cases (all)	3	1	2	1	2	7	0	5	1	4	26
Cases started before 1 January 2016	0	1	1	0	0	1	0	5	1	4	13
Cases started as from 1 January 2016	3	0	1	1	2	6	0	0	0	0	13
All cases	4	1	2	1	2	21	0	5	5	6	47

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	18	0	0	0	0	0	6	0	0	4	2	6	42.69
Row 2 Others	23	0	1	1	0	0	1	0	5	1	4	10	47.59
Row 3 Total	41	0	1	1	0	0	7	0	5	5	6	16	45.24

Notes:

The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and
- (ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Denmark	5	2	0	0	0	0	0	3	0	0	0	0	4
	Germany	2	4	0	0	0	0	0	2	0	0	0	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	7	1	0	0	0	0	3	0	0	0	0	9
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	14	13	1	0	0	0	0	8	0	0	0	0	18
Notes														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	5	10	2	0	1	0	0	1	0	0	0	0	11
	Spain	4	2	1	0	0	0	0	0	0	0	0	0	5
	Sweden	4	7	0	0	0	0	1	2	0	0	0	0	8
	United States	1	24	0	0	0	0	0	1	0	0	0	0	24
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12	10	0	0	0	1	1	2	0	0	0	0	18
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	26	53	3	0	1	1	2	6	0	0	0	0	66
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Denmark	18.97	0.96	16.34	2.63
	Germany	1.59	1.96	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	13.97	1.72	4.00	13.75
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	12.88	1.52	10.17	8.19
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	13.22	0.62	12.1	1.55
	Spain	4.27	1.15	n.a.	n.a.
	Sweden	2.26	0.85	1.07	0.82
	United States	13.71	0.56	5.13	8.58
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	15.71	2.84	6.63	12.63
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	10.81	1.39	5.61	7.10
<u>Notes:</u>					

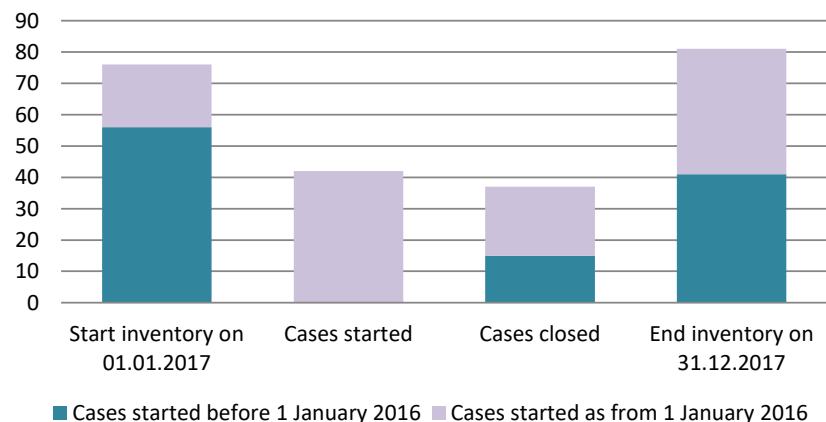
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	11.66	1.45	7.71	7.60
Notes:					

Norway

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	28	0	10	18
Other cases	28	0	5	23

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	6	14	6	14
Other cases	14	28	16	26

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.45
Other cases	24.99

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 of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and

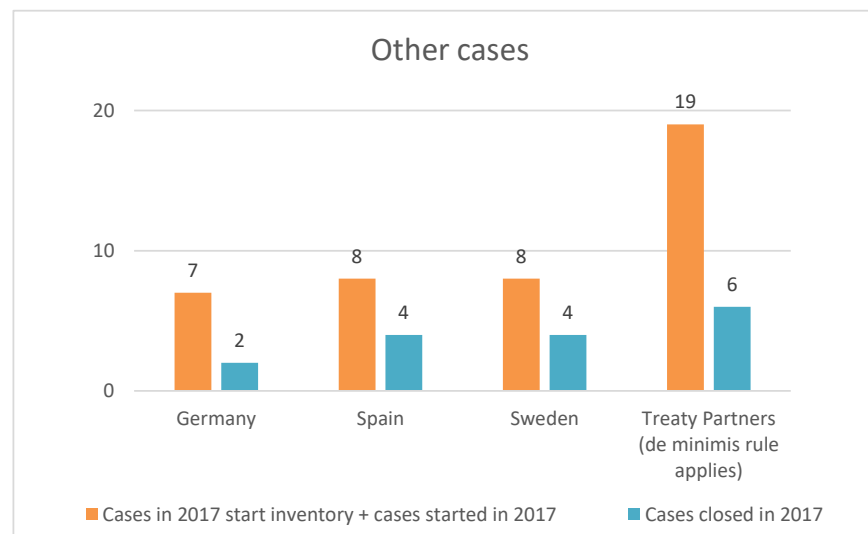
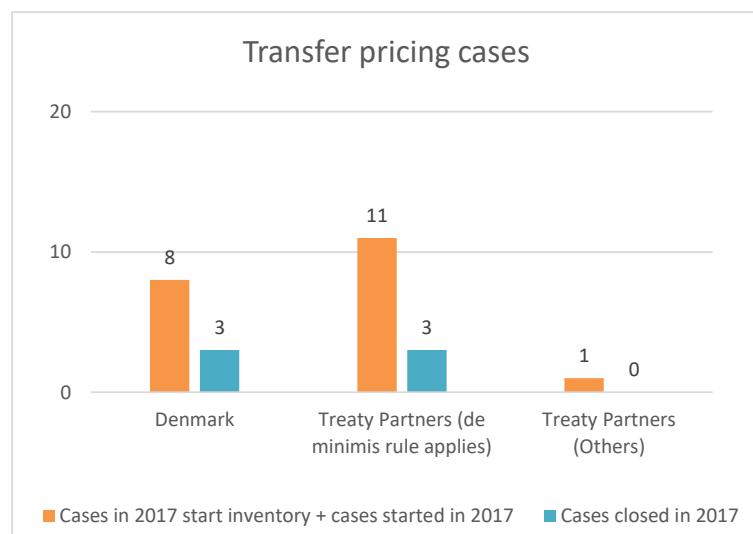
(ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.68	0.58	n.a.	n.a.
Other cases	6.08	3.59	4.84	3.86

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>

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

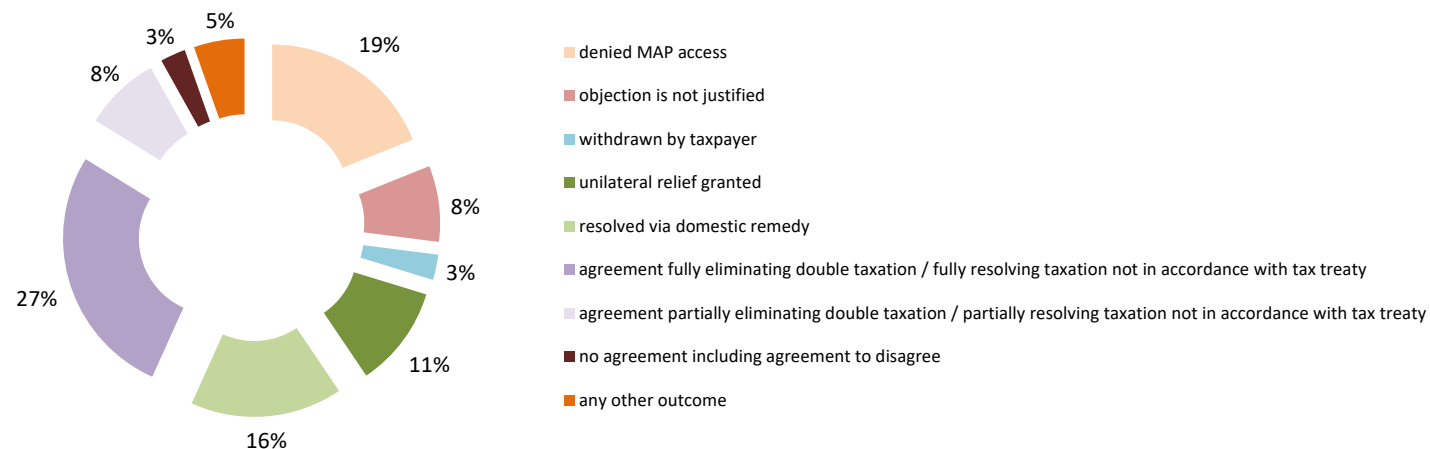
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	3	3	4	3	0	1	2	16
Cases started before 1 January 2016	0	0	0	0	2	2	3	0	1	2	10
Cases started as from 1 January 2016	0	0	0	3	1	2	0	0	0	0	6
Other cases (all)	7	3	1	1	3	6	0	0	0	0	21
Cases started before 1 January 2016	1	0	1	0	1	2	0	0	0	0	5
Cases started as from 1 January 2016	6	3	0	1	2	4	0	0	0	0	16
All cases	7	3	1	4	6	10	3	0	1	2	37

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	28	0	0	0	0	2	2	3	0	1	2	18	38.45
Row 2 Others	28	1	0	1	0	1	2	0	0	0	0	23	24.99
Row 3 Total	56	1	0	1	0	3	4	3	0	1	2	41	33.96

Notes:

1) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and

(ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

2) The number of pre-2016 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:

(i) - 1 attribution/allocation cases

One case was wrongly labeled a MAP in the 2016-reporting when it was, in fact, an APA.

(ii) + 1 attribution/allocation case

One case moved to pre-2016 due to a disagreement on whether a case was considered protective or not up until it was resolved by domestic remedy in the other jurisdiction as a result of a court ruling.

(iii) +1 other case

A treaty partner failed to notify Norway of a pre-2016 case until this year.

Annex B

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

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

Annex B

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

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	2	5	0	0	0	0	0	2	0	0	0	0	5
Spain	4	4	1	1	0	0	2	0	0	0	0	0	4
Sweden	2	6	0	2	0	0	0	2	0	0	0	0	4
Treaty Partners (de minimis rule applies)	6	13	5	0	0	1	0	0	0	0	0	0	13
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	14	28	6	3	0	1	2	4	0	0	0	0	26
<i>Notes:</i>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Denmark	2.28	0.77		
Row 2 Treaty Partners (de minimis rule applies)	3.08	0.38		
Row 3 Treaty Partners (Others)				
Total Average Time	2.68	0.58	n.a.	n.a.
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	10.19	1.15	7.92	2.27
	Spain	8.22	1.08	2.97	5.76
	Sweden	4.92	1.39	4.55	2.61
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.07	7.54		
Row 3	Treaty Partners (Others)				
	Total Average Time	6.08	3.59	4.84	3.86
<u>Notes:</u>					

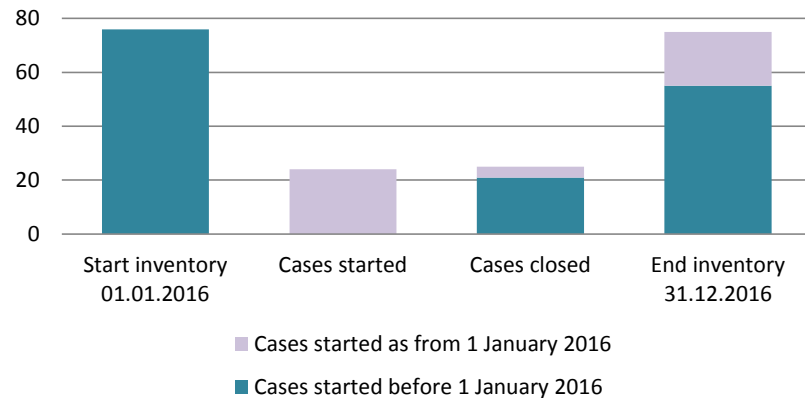
Annex B

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

Table 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	5.16	2.77	4.84	3.86
<u>Notes:</u>					

Norway

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	40	0	12	28
Other cases	36	0	9	27

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	6	0	6
Other cases	0	18	4	14

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	36.30
Other cases	32.71

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

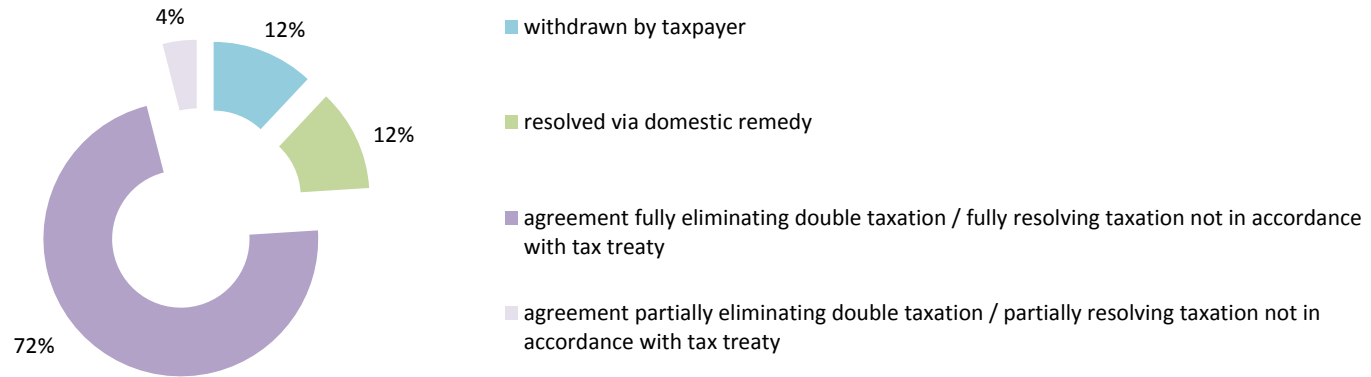
(i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and

(ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

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	4.17	0.90	0.26	5.88

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 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	1	10	1	0	0	0	12
Cases started before 1 January 2016	0	0	0	0	1	10	1	0	0	0	12
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	3	0	2	8	0	0	0	0	13
Cases started before 1 January 2016	0	0	3	0	0	6	0	0	0	0	9
Cases started as from 1 January 2016	0	0	0	0	2	2	0	0	0	0	4
All cases	0	0	3	0	3	18	1	0	0	0	25

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

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*⁹³) 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*).

⁹³ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Norway/Norvège

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	7	2			2		4	1	1	1	82	126
2010	3						3					
2011	1				1						38	
2012	4				1		3				32	
2013	15	2			2		13	2			30	
2014	14				1		11		2		15	
2015			33	0	1		31		1		5,5	
Total	44	4	33	0	8	0	65	3	4	1	36	126

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Norway/Norvège**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	6	1					5	1	1		70	
2009	5	1			2		2	1	1		59,67	
2010	5				2		3				38,5	
2011	1						1					
2012	6				1		4		1		24,5	
2013	20	2			5		15	2			9	
2014			18	0	4		14				5	
Total	43	4	18	0	14	0	44	4	3	0	25.88	

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Norway/Norvège

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	5	1			2	0	3	1			74.5	
2008	4	0			1	0	3	0			59	
2009	8	1			3	0	5	1			44.5	
2010	7	0			3	0	4	0			34	
2011	2	2			1	2	1	0			26	
2012	6	0			1	0	5	0			4	
2013			24	2	0	0	24	2			--	
Total	32	4	24	2	11	2	45	4	0	0	43	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Norway/Norvège

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	2	1			1	0	1	1	0	0	84	
2007	6	0			2	0	4	0	0	0	51	
2008	7	0			3	0	4	0	0	0	41	
2009	11	1			3	0	8	1	0	0	29	
2010	10	0			2	0	7	0	1	0	23	
2011	4	2			2	0	2	2	0	0	12	
2012			9	1	3	1	6	0	0	0	2.5	4
Total	40	4	9	1	16	1	32	4	1	0	29.21	4

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Norway/Norvège

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	3	1			1		2	1			55	
2007	6						6					
2008	13				6		7				33.5	
2009	14	1			3		11	1			28	
2010	15				5		10				12	
2011			5	2	1		4	2			4	
Total	51	2	5	2	16	0	40	4			25.25	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Norway/Norvège**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior	1	1			1			1			72	
2005	2				1		1				52	
2006	2						2					
2007	7				1		6				41	
2008	17	1			4	1	13				18	10
2009	18 ¹	2			5	1	13	1			33	26
2010			16		1		15				7	
Total	47	4	16		13	2	50	2			37,2	18

¹ One of these cases was reported as a non-OECD case in Norway's statistics for the 2009 reporting period.

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Norway/Norvège**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior												
2004	2	1			2			1			71	
2005	4				2		2				40.5	
2006	2						2					
2007	10	1			3	1	7				24.5	31
2008	21	1			3		18	1			9	
2009			19	2	1		18	2			3	
Total	39	3	19	2	11	1	47	4			29.68	31

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Norway/Norvège**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting 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	3	---	1	2		54
2003	1	---		1		
2004	4	---	1	3		38
2005	6	---	2	4		22,5
2006	11	---	7	3	1	10
2007	---	21	2	19		2
Total	25	21	13	32	1	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Norway/Norvège**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting 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)
2000 or prior		---				
2001	1	---	1			50
2002	4	---	1	3		46
2003	1	---		1		
2004	5	---	1	4		20
2005	9	---	3	6		8
2006	--	15	4	11		6,5
Total	20	15	10	25		---