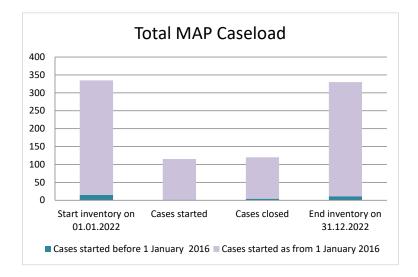
Mutual Agreement Procedure Statistics per jurisdiction

# Sweden

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



#### Sweden



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	13	0	4	9
Other cases	2	0	0	2

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	182	34	83	133
Other cases	138	81	33	186

#### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	97.55
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	25.50	1.17	13.03	18.28
Other cases	14.32	1.59	5.33	12.50

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

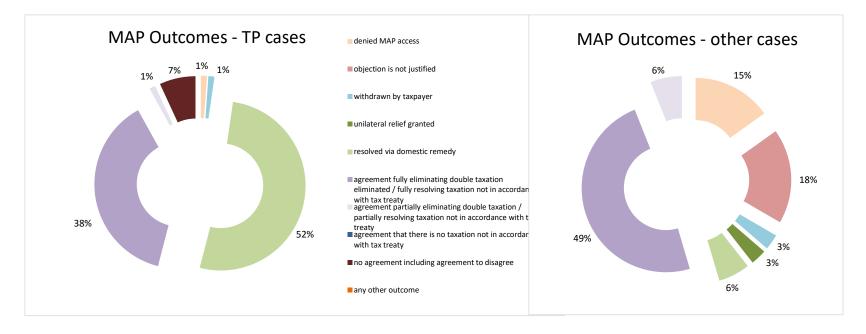
#### **Overview of MAP partners (only for cases started as from 1 January 2016)**

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	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / 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)	1	0	1	0	45	33	1	0	6	0	87
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	1	0	4
Cases started as from 1 January 2016	1	0	1	0	45	30	1	0	5	0	83
Other cases (all)	5	6	1	1	2	16	2	0	0	0	33
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	5	6	1	1	2	16	2	0	0	0	33
All cases	6	6	2	1	47	49	3	0	6	0	120

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	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	13	0	0	0	0	0	3	0	0	1	0	9	97.55
Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Total	15	0	0	0	0	0	3	0	0	1	0	11	97.55
Notes: Definition of a N and counting of Category of cas	MAP cases ses	Sweden use Attribution/A	es the same o Ilocation cas	on contained ir lefinition for pr es: Article 7 ar ticles of the tay	e-2016 case nd Article 9 M	s and post-201	ing Framework. 5 cases.						
Potential misma 2018 start inver end inventory		An additiona	I case has b	een added and	l our records	have been up	dated.						
Notes on the co average time	omputation of	(i) start date	the date of	registration of	the MAP req	uest; and	y applying the foll es the decision to	owing rules:	agreement				

						Attribution / A			s closed during the	reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022		denied MAP access	objection is not justified	withdrawn by taxpayer		resolved via domestic remedy	agreement fully eliminating double taxation	agreement partially eliminating double taxation / partially resolving taxation not	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 202
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 1	Austria	4	2	0	0	0	0	2	0	0	0	0	0	4
	Germany	10	0	0	0	0	0	7	0	0	0	0	0	3
	Denmark	26	6	1	0	0	0	7	12	0	0	0	0	12
	Spain	15	2	0	0	0	0	0	3	0	0	5	0	9
	Finland	21	1	0	0	0	0	13	0	0	0	0	0	9
	France	14	4	0	0	0	0	0	0	0	0	0	0	18
	India	27	1	0	0	0	0	0	6	0	0	0	0	22
	Italy	16	9	0	0	1	0	0	3	0	0	0	0	21
	Netherlands	5	1	0	0	0	0	1	5	0	0	0	0	0
	Norway	14	3	0	0	0	0	14	0	0	0	0	0	3
	United States	4	1	0	0	0	0	0	0	0	0	0	0	5
v 2	Treaty Partners (de minimis rule applies)	24	4	0	0	0	0	1	0	1	0	0	0	26
м З	Treaty Partners (Others)	2	0	0	0	0	0	0	1	0	0	0	0	1
	Total	182	34	1	0	1	0	45	30	1	0	5	0	133

		Table 2: Other MAP Cases												
			number of post-2015 cases closed during the reporting period by outcome											
	Treaty Partner	on 1 January 2022	no. of post- 2015 cases started during the reporting period	MAP access	objection is not justified	withdrawn by taxpayer	granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not in accordance with tax treaty	accordance with tax treaty	including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2			Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	4	2	0	0	0	0	0	0	0	0	0	0	6
	Germany	4	1	0	2	0	0	0	0	0	0	0	0	3
	Spain	45	24	0	0	0	0	0	1	0	0	0	0	68
	United Kingdom	10	11	0	0	0	0	0	2	0	0	0	0	19
	India	7	0	0	0	0	0	0	0	0	0	0	0	7
	Italy	5	6	0	0	0	0	0	1	0	0	0	0	10
	Korea	5	1	0	0	0	0	0	0	0	0	0	0	6
	Norway	2	5	0	1	0	0	1	0	0	0	0	0	5
	Poland	9	1	0	0	0	0	0	0	0	0	0	0	10
	Portugal	5	9	5	2	0	0	0	0	0	0	0	0	7
	United States	7	3	0	0	0	0	0	4	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	29	18	0	1	1	1	1	8	2	0	0	0	33
Row 3	Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Total	138	81	5	6	1	1	2	16	2	0	0	0	186
	Notes:													

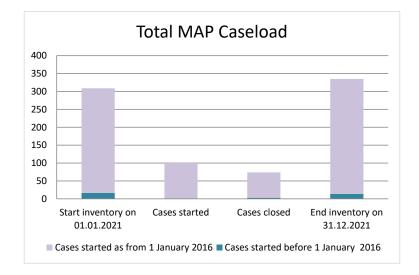
		Table 1: Attribution	Allocation MAP Cases								
		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Austria	23.05	1.15	n.a.	n.a.						
	Germany	23.05	1.15	n.a.	n.a.						
	Denmark	17.76	1.16	9.64	5.95						
	Spain	40.82	0.50	11.28	29.53						
	Finland	23.05	1.15	n.a.	n.a.						
	India	32.04	0.59	13.18	18.86						
	Italy	24.77	1.07	16.78	2.30						
	Netherlands	23.61	3.01	9.09	29.65						
	Norway	23.05	1.15	n.a.	n.a.						
Row 2	Treaty Partners (de minimis rule applies)	46.83	1.15	46.09	24.53						
Row 3	Treaty Partners (Others)	78.51	0.00	20.98	57.53						
	Total	25.50	1.17	13.03	18.28						
	Netherlands Norway Treaty Partners (de minimis rule applies) Treaty Partners (Others)	23.61 23.05 46.83 78.51	3.01 1.15 1.15 0.00	9.09 n.a. 46.09 20.98	29.65 n.a. 24.53 57.53						

Notes:

		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							
Germany	18.87	2.14	16.50	2.37							
Spain	34.32	8.55	2.60	31.73							
United Kingdom	9.67	2.17	1.96	7.71							
Italy	13.35	1.15	4.67	8.68							
Norway	2.96	1.17	n.a.	n.a.							
Portugal	3.10	0.88	0.00	5.33							
United States	10.02	1.81	2.24	7.78							
Treaty Partners (de minimis rule applies)	21.44	1.31	6.42	17.27							
Total	14.32	1.59	5.33	12.50							

		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	22.32	1.29	9.43	15.57								
	Notes:												

### Sweden



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	14	0	2	12
Other cases	3	0	1	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	174	36	29	181
Other cases	118	64	42	140

#### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.18
Other cases	64.70

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	22.99	2.56	13.11	13.91
Other cases	16.80	1.30	4.18	13.05

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

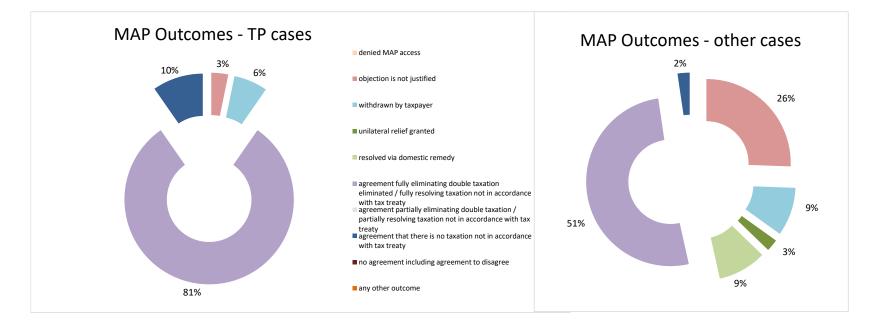
### Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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

						number of	f pre-2016 cas	es closed during the r	eporting period by outco	me:				
	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	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 2021	closing pre-
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	14	0	0	0	0	0	2	0	0	0	0	12	65.18
Row 2	Others	3	0	0	0	0	1	0	0	0	0	0	2	64.70
Row 3	Total	17	0	0	0	0	1	2	0	0	0	0	14	65.02
	Notes:       Potential mismatches between         2021 start inventory and 2020 end inventory       There was an adjustment in the number of cases in our internal system         Notes on the computation of average time       The average time taken to close pre-2016 cases was computed by applying the following rules:         (i) start date: the date of registration of the MAP request; and         (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement													

Annex B

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

				1		number of pos	st-2015 case	s closed during the	reporting period by ou	itcome:				
					number of post-2015 cases closed during the reporting period by outcome:									
Treaty Partner			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		resolving taxation	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021	
Column 1	Column 2		Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
	6	0	0	0	0	0	0	2	0	0	0	0	4	
Germany	15	2	0	0	0	0	0	5	0	2	0	0	10	
Denmark	20	10	0	0	0	0	0	4	0	0	0	0	26	
Spain	18	2	0	0	0	0	0	5	0	0	0	0	15	
Finland	17	7	0	0	0	0	0	2	0	1	0	0	21	
France	12	2	0	0	0	0	0	0	0	0	0	0	14	
India	26	0	0	0	0	0	0	0	0	0	0	0	26	
Italy	15	5	0	0	1	0	0	3	0	0	0	0	16	
Netherlands	3	2	0	0	0	0	0	0	0	0	0	0	5	
Norway	15	0	0	0	0	0	0	1	0	0	0	0	14	
Treaty Partners (de minimis rule applies)	25	6	0	1	1	0	0	1	0	0	0	0	28	
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
Total	174	36	0	1	2	0	0	23	0	3	0	0	184	
	Column 1 Austria Germany Denmark Spain Finland France India Italy Netherlands Norway Treaty Partners (de minimis rule applies) Treaty Partners (Others)	Treaty Partner2015 cases in MAP inventory on 1 January 2021Column 1Column 2Austria6Germany15Denmark20Spain18Finland17France12India26Italy15Netherlands3Norway15Treaty Partners (de minimis rule applies)25Treaty Partners (Others)2	Column 1Column 2Other seasesColumn 1Column 2Column 3Austria60Germany152Denmark2010Spain182Finland177France122India260Italy155Column 3182Column 42010Spain182Strance122India260Italy155Netherlands32Norway150Treaty Partners (Others)256	Treaty Partner2015 cases in MAP inventory on 1 January 20212015 cases started during the reporting perioddenied MAP inventory accessColumn 1Column 2Column 3Column 4Austria600Germany1520Denmark20100Spain1820Finland1770France1220India2600Italy1550Netherlands320Netherlands320Treaty Partners (Others)200	Zolfs cases in MAP inventory 2021Zolfs cases started during merioddenied mot not accessobjection is not accessColumn 1Column 2Column 3Column 4Column 5Austria6000Germany15200Denmark2011000Spain18200Finland17700France122200Italy15500Netherlands3200Netherlands3200Treaty Partners (Others)200	Treaty Partner2015 cases MAP inventory on 1 January 20212015 cases started during perioddenied MAP accessobjection is not accesswithdrawn by taxpayerColumn 1Column 2Column 3Column 4Column 5Column 6Austria60000Germany152000Denmark20110000Spain182000Finland177000Finland1222000Italy155001Netherlands32000Netherlands356011Treaty Partners (Others)256000	Treaty Partner2015 cases MAP inventory of MAP inventory of Started dupring perioddenied MAP accessobjection is not anotary periodwithdrawn by taxpayerunilateral relief granted20212021Started dupring periodColumn 5Column 5Column 7Column 7Column 7Austria60000000Germany15200000Denmark2011000000Spain18200000Finland17700000Finland122200000Italy155001000Netherlands3200000Treaty Partners (Others)25600000	Treaty Partner2015 cases MAP inventory on January 20212015 cases started during MAP inventory perioddenied MAP inventory started during MAP inventory grant 2021unilateral relief via domestic relief grantedresolved via domestic relief grantedrelief gra	Image: Description of the section o	Treaty Partner2015 cases in MAP inventory D January 20212015 cases istarted during the reporting perioddenied MAP accessobjection is not justifiedunilateral relief taxpayerresolved vial unilateral relief grantedeliminating duble taxation remedyeliminating duble taxation taxation / partially resolving taxation tax treatyColumn 1Column 2Column 3Column 4Column 5Column 6Column 7Column 8Column 9Column 10Austria6000000020Germany15200000050Denmark201000000400Spain1820000000000Finance122200000000000India260000000000000India3220000000000000India320000000000000000000000000000000 <th>Treaty Partner2015 cases MAP inventory 20212015 cases started during perioddenied MAP accessobjection is not accesswithdrawn by inter pot started during periodwithdrawn by inter started during periodwithdrawn by inter started during periodwithdrawn by inter started during periodeleminating outperioddeliminating double tarted during there is no tarcordance with tart reatyeleminating during tarted during tarted during tarte</th> <th>Treaty Partner2015 cases in MAP inventory 20212015 cases is started during perioddenied mAP accessbipetion in typewithdrawn by txperiodresolved via diminating resolved grantedeliminating via double taxition remodyagreement thating double taxition / partially taxition / partially ta</th> <th>Treaty Partner2015 cases in MAP inventory on 1 anum 20212015 cases is MAP inventory started during the report perioddenied not int accesswithdrawn by taxpayrresolved via grantedesolved via via dreimination teremedyesolved via dimination during double taxation taxtoin partially remedyand agreement that teremedyno agreement that teres no including accordance with tax treatyand other teremedyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyColumn 1Column 2Column 3Column 4Column 6Column 6Column 6Column 6Austria6000002000Germany1520000020000Optimized Spain182000004000000Column 2100</th>	Treaty Partner2015 cases MAP inventory 20212015 cases started during perioddenied MAP accessobjection is not accesswithdrawn by inter pot started during periodwithdrawn by inter started during periodwithdrawn by inter started during periodwithdrawn by inter started during periodeleminating outperioddeliminating double tarted during there is no tarcordance with tart reatyeleminating during tarted during tarted during tarte	Treaty Partner2015 cases in MAP inventory 20212015 cases is started during perioddenied mAP accessbipetion in typewithdrawn by txperiodresolved via diminating resolved grantedeliminating via double taxition remodyagreement thating double taxition / partially taxition / partially ta	Treaty Partner2015 cases in MAP inventory on 1 anum 20212015 cases is MAP inventory started during the report perioddenied not int accesswithdrawn by taxpayrresolved via grantedesolved via via dreimination teremedyesolved via dimination during double taxation taxtoin partially remedyand agreement that teremedyno agreement that teres no including accordance with tax treatyand other teremedyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyno agreement that the resolved taxtoin not in accordance with tax treatyColumn 1Column 2Column 3Column 4Column 6Column 6Column 6Column 6Austria6000002000Germany1520000020000Optimized Spain182000004000000Column 2100	

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

						Table 2: Of	her MAP Ca	ses						
							number of po	ost-2015 case	es closed during the	e reporting period by ou	itcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining i MAP 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
1	Belgium	4	3	0	0	0	1	0	2	0	0	0	0	4
	Germany	3	5	0	3	0	0	0	0	0	1	0	0	4
	Spain	32	18	0	0	3	0	1	0	0	0	0	0	46
	Finland	6	0	0	3	0	0	0	0	0	0	0	0	3
	United Kingdom	6	7	0	0	0	0	0	3	0	0	0	0	10
	India	6	1	0	0	0	0	0	0	0	0	0	0	7
	Italy	6	5	0	0	0	0	0	5	0	0	0	0	6
	Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
	Norway	2	3	0	1	0	0	0	2	0	0	0	0	2
	Poland	8	3	0	0	0	0	0	2	0	0	0	0	9
	Portugal	2	3	0	0	0	0	0	0	0	0	0	0	5
	United States	6	5	0	0	0	0	1	3	0	0	0	0	7
				0	4	1	0	1	5	0	0	0	0	26
2	Treaty Partners (de minimis rule applies)	27	10	0	7									
	Treaty Partners (de minimis rule applies) Treaty Partners (Others) Total	27 5 118	10 1 64	0	0	0	0	0	0 22	0	0	0	0	6 140

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) 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				
Austria	10.68	1.12	n.a.	n.a.				
Germany	30.19	2.76	23.15	26.19				
Denmark	17.12	1.02	11.70	2.35				
Spain	33.54	0.87	12.04	21.50				
Finland	17.23	1.19	1.30	10.08				
Italy	25.70	1.01	20.14	4.96				
Norway	8.42	1.15	2.53	5.88				
Treaty Partners (de minimis rule applies)	11.62	11.80	4.27	4.83				
Total	22.99	2.56	13.11	13.91				

Annex B

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

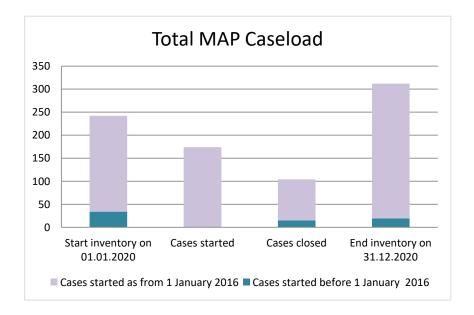
	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'					
Column 1	Column 2	Column 3	Column 4	Column 5					
Belgium	30.10	0.90	1.50	41.13					
Germany	7.13	1.12	0.16	2.70					
Spain	14.00	0.87	0.00	10.85					
Finland	20.15	2.27	7.66	5.49					
United Kingdom	34.60	1.16	2.26	32.34					
Italy	12.89	1.03	1.76	11.13					
Norway	15.69	1.15	11.33	11.72					
Poland	30.21	3.21	24.53	5.69					
United States	13.65	1.15	1.45	12.21					
Treaty Partners (de minimis rule applies)	12.73	1.26	2.18	4.20					
Total	16.80	1.30	4.18	13.05					

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	19.33	1.81	7.56	13.38							
	Notes:											

### Sweden



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	24	0	9	15
Other cases	10	0	6	4

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	97	93	15	175
Other cases	111	81	74	118

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	84.57
Other cases	81.38

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

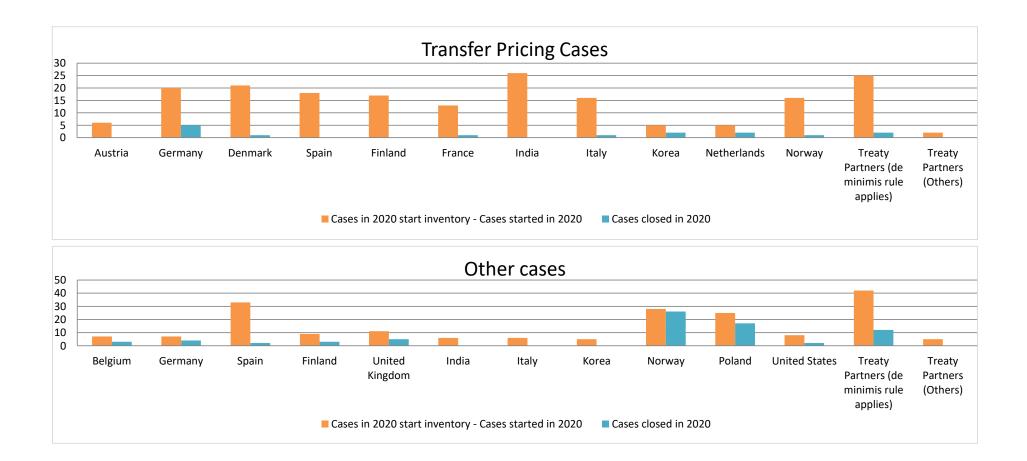
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.56	1.58	15.13	15.55
Other cases	13.26	1.55	1.48	13.12

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

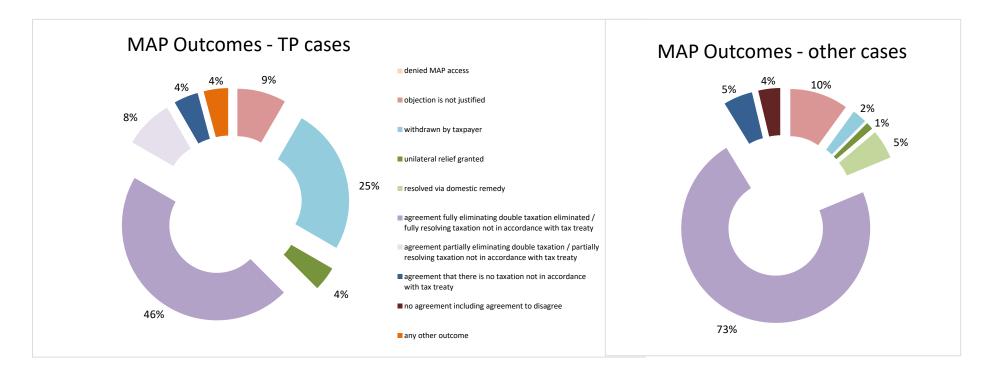
### Overview of MAP partners (only for cases started as from 1 January 2016)

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	eliminated / fully resolving taxation not in accordance with	partially eliminating double taxation / partially resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	2	6	1	0	11	2	1	0	1	24
Cases started before 1 January 2016	0	0	3	0	0	5	1	0	0	0	9
Cases started as from 1 January 2016	0	2	3	1	0	6	1	1	0	1	15
Other cases (all)	0	8	2	1	4	58	0	4	3	0	80
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	2	0	6
Cases started as from 1 January 2016	0	8	2	1	4	54	0	4	1	0	74
All cases	0	10	8	2	4	69	2	5	3	1	104

Annex A

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

				numbe	er of pre-201	l 6 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 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	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	16 casestaken (in months) for closing pre- 2016 cases312016 cases during the reporting2020period
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	24	0	0	3	0	0	5	1	0	0	0	15	84.57
Others	10	0	0	0	0	0	4	0	0	2	0	4	81.38
Total	34	0	0	3	0	0	9	1	0	2	0	19	83.29
Notes: Notes on the co average time	omputation of	(i) start dat	e: the date o	f registration of	of the MAP re	equest; and	by applying the f	ollowing rules:	MAP agreement				

Row 1 Row 2 Row 3

Annex B

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

					Table 1: /	Attribution / Al	location MA	P Cases						
					-	r	umber of pos	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 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement 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	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	0	6	0	0	0	0	0	0	0	0	0	0	6
	Germany	9	11	0	0	1	0	0	3	0	1	0	0	15
	Denmark	9	12	0	0	0	0	0	1	0	0	0	0	20
	Spain	12	6	0	0	0	0	0	0	0	0	0	0	18
	Finland	3	14	0	0	0	0	0	0	0	0	0	0	17
	France	7	6	0	0	0	1	0	0	0	0	0	0	12
	India	22	4	0	0	0	0	0	0	0	0	0	0	26
	Italy	8	8	0	0	1	0	0	0	0	0	0	0	15
	Korea	5	0	0	0	0	0	0	2	0	0	0	0	3
	Netherlands	3	2	0	2	0	0	0	0	0	0	0	0	3
	Norway	1	15	0	0	0	0	0	0	0	0	0	1	15
Row 2	Treaty Partners (de minimis rule applies)	16	9	0	0	1	0	0	0	1	0	0	0	23
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	97	93	0	2	3	1	0	6	1	1	0	1	175

Annex B

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

						Table 2: Ot	her MAP Ca	ses						
					1		number of po	st-2015 case	es closed during the	e reporting period by o	utcome			ļ
	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	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 agreement to	any other outcome	no. of post-2015 cases remaining i MAP inventory or 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
v 1	Belgium	4	3	0	0	0	0	1	2	0	0	0	0	4
	Germany	1	6	0	0	1	0	0	3	0	0	0	0	3
	Spain	23	10	0	1	0	0	1	0	0	0	0	0	31
	Finland	3	6	0	1	0	0	0	2	0	0	0	0	6
	United Kingdom	7	4	0	2	0	0	0	3	0	0	0	0	6
	India	4	2	0	0	0	0	0	0	0	0	0	0	6
	Italy	1	5	0	0	0	0	0	0	0	0	0	0	6
	Korea	4	1	0	0	0	0	0	0	0	0	0	0	5
	Norway	6	22	0	0	0	0	0	26	0	0	0	0	2
					-				40	0	0	0	0	8
	Poland	24	1	0	3	0	0	1	13	0	0	0	0	-
	Poland United States	24 2	1 6	0	3	0	0	1	13	0	0	0	0	6
2			1 6 15	-	3 1 0	-	-	1 0 1		•	÷	÷	-	-
2 3	United States	2	-	0	1	-	-	1 0 1 0	1	0	0	÷	0	6

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) 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						
1	Germany	21.19	1.46	8.58	19.17						
	Denmark	23.24	1.15	4.60	18.64						
	France	0.62	1.15	n.a.	n.a.						
	Italy	40.93	0.95	n.a.	n.a.						
	Korea	35.01	3.86	15.47	19.55						
	Netherlands	36.13	1.02	31.30	4.83						
	Norway	3.12	1.15	n.a.	n.a.						
	Treaty Partners (de minimis rule applies)	18.61	1.12	5.72	18.64						
	Total	23.56	1.58	15.13	15.55						

Annex B

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

		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'					
	Column 1	Column 2	Column 3	Column 4	Column 5					
	Belgium	12.71	1.14	2.90	9.81					
	Germany	6.67	1.92	10.80	0.13					
	Spain	14.33	1.15	3.09	20.12					
	Finland	5.87	0.95	1.74	6.79					
	United Kingdom	12.45	1.05	7.33	8.24					
	Norway	5.73	1.17	0.05	5.68					
	Poland	30.57	1.41	0.44	30.13					
	United States	13.13	2.27	n.a.	n.a.					
Trea	aty Partners (de minimis rule applies)	9.42	2.87	2.26	8.77					
	Total	13.26	1.55	1.48	13.12					

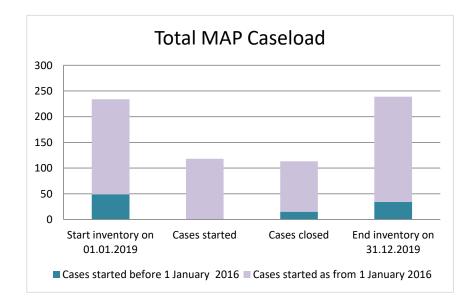
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Annex B

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	15.00	1.56	3.02	13.39						
	Notes:										

#### Sweden



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	36	0	12	24
Other cases	13	0	3	10

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	92	47	41	98
Other cases	93	71	57	107

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.02
Other cases	97.24

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

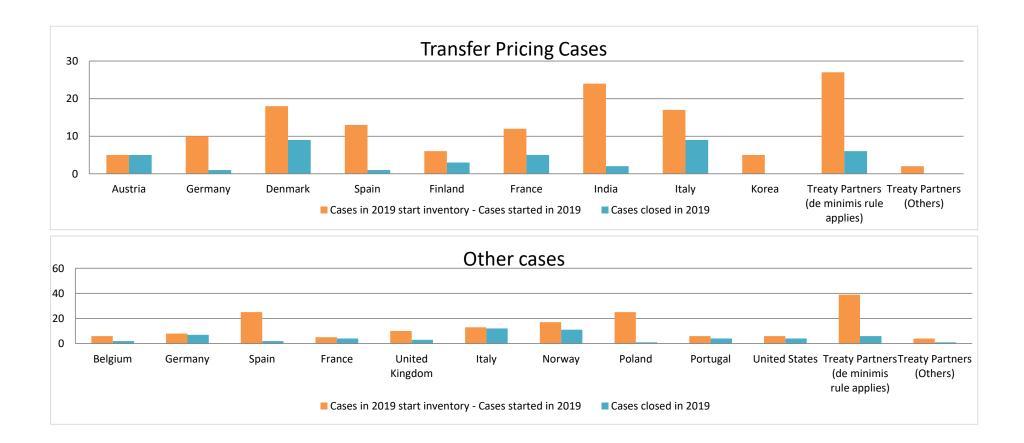
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.88	1.25	11.55	9.87
Other cases	11.88	2.02	2.78	10.37

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially	accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	1	5	2	42	0	0	1	1	53
Cases started before 1 January 2016	0	0	0	0	1	10	0	0	1	0	12
Cases started as from 1 January 2016	0	1	1	5	1	32	0	0	0	1	41
Other cases (all)	2	5	3	2	6	37	1	1	3	0	60
Cases started before 1 January 2016	0	0	0	0	0	2	0	1	0	0	3
Cases started as from 1 January 2016	2	5	3	2	6	35	1	0	3	0	57
All cases	2	6	4	7	8	79	1	1	4	1	113

Annex A

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

						number of p	re-2016 case	s closed during the r	eporting period by outco	ome:				
	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	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no taxation not in	no agreement including agreement to disagree	any other	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
/ 1	Attribution/ Allocation	36	0	0	0	0	1	10	0	0	1	0	24	65.02
12	Others	13	0	0	0	0	0	2	0	1	0	0	10	97.24
/ 3	Total	49	0	0	0	0	1	12	0	1	1	0	34	71.46
	<u>Notes:</u> The overage tir	na takan ta alaga	pro 2016 og		ited by opplying	the following r	uloo:				,			

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

(i) start date: the date of registration of the MAP request; and

(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Row Row Row

Annex B

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

		1		r	10010	1: Attribution			es closed during the re	porting period by outcon	1e <sup>.</sup>			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilatoral	resolved via domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation	agreement partially eliminating double taxation / partially	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 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
1	Austria	5	0	0	0	0	0	0	5	0	0	0	0	0
	Germany	6	4	0	0	0	0	0	1	0	0	0	0	9
	Denmark	12	6	0	0	0	4	0	5	0	0	0	0	9
	Spain	6	7	0	0	0	0	0	1	0	0	0	0	12
	Finland	3	3	0	0	0	0	0	3	0	0	0	0	3
	France	11	1	0	0	0	1	0	4	0	0	0	0	7
	India	16	8	0	0	0	0	0	2	0	0	0	0	22
	Italy	9	8	0	0	1	0	0	8	0	0	0	0	8
	Korea	2	3	0	0	0	0	0	0	0	0	0	0	5
2	Treaty Partners (de minimis rule applies)	20	7	0	1	0	0	1	3	0	0	0	1	21
3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	92	47	0	1	1	5	1	32	0	0	0	1	98

Annex B

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

		r			Table 2: 0	Other MAP C							1
				•		number of p	ost-2015 cases	closed during the rep	orting period by outcor	ne		-	
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	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	any other outcome	no. of post-2015 cases remaining i MAP inventory or 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
Belgium	2	4	0	1	0	0	0	1	0	0	0	0	4
Germany	6	2	0	1	1	0	2	3	0	0	0	0	1
Spain	14	11	0	1	0	0	1	0	0	0	0	0	23
France	5	0	2	0	0	0	0	2	0	0	0	0	1
United Kingdom	9	1	0	0	1	0	0	2	0	0	0	0	7
Italy	7	6	0	0	0	0	0	9	1	0	2	0	1
Norway	8	9	0	0	0	0	2	8	0	0	1	0	6
Poland	16	9	0	1	0	0	0	0	0	0	0	0	24
1 bland	10	3	0		0			v					
Portugal	1	5	0	0	0	2	0	2	0	0	0	0	2
Portugal United States	1 5	5 1		0	-	-	-	-	-	0	0	0	2
Portugal	1	5 1 23	0	v	0	2	-	2	0	ő	Ţ.	0	
Portugal United States	1 5	5	0	v	0	2	0	2 3	0	0	0	0	2

Annex B

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

		Table 1: Attributio	n / 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							
1	Austria	18.98	0.84	11.39	14.84							
	Germany	34.45	5.33	7.30	27.16							
	Denmark	17.47	0.83	9.34	14.03							
	Spain	18.74	1.15	4.87	13.87							
	Finland	12.25	1.08	7.21	5.04							
	France	17.23	0.97	9.30	8.56							
	India	23.11	0.39	4.67	18.44							
	Italy	25.63	1.10	25.58	0.45							
	Treaty Partners (de minimis rule applies)	18.31	2.37	5.89	10.01							
	Total	19.88	1.25	11.55	9.87							

R

Annex B

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

		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
/ 1	Belgium	2.94	1.41	0.36	2.17					
	Germany	9.39	2.41	6.28	10.41					
	Spain	9.83	0.85	0.00	9.47					
	France	28.89	1.15	23.31	11.05					
	United Kingdom	11.75	0.89	4.83	6.85					
	Italy	15.43	0.87	0.35	15.39					
	Norway	6.48	0.97	1.20	5.29					
	Poland	0.00	30.35	n.a.	n.a.					
	Portugal	3.42	0.81	0.00	2.05					
	United States	17.81	5.11	2.01	17.16					
<i>N</i> 2	Treaty Partners (de minimis rule applies)	13.67	1.67	3.23	14.21					
м З	Treaty Partners (Others)	11.57	1.15	0.00	11.57					
	Total	11.88	2.02	2.78	10.37					

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	15.22	1.70	6.46	10.16							
	Notes:											

# Sweden

Total MAP Caseload



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

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	61	0	25	36
Other cases	20	0	7	13

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	56	48	12	92
Other cases	71	60	37	94

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.76
Other cases	55.17

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 registration of the MAP request; and

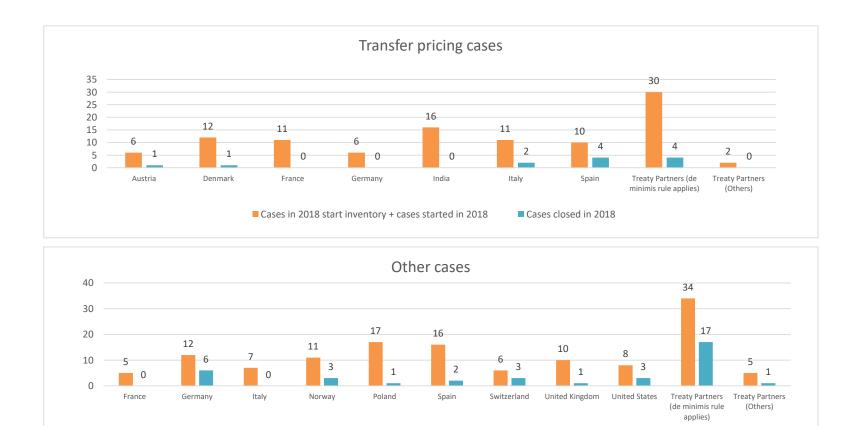
(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.97	1.15	13.32	9.93
Other cases	9.74	1.08	2.22	9.04

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



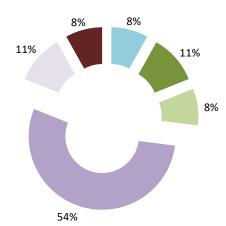
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

Cases closed in 2018

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 in 2018 start inventory + cases started in 2018

## **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

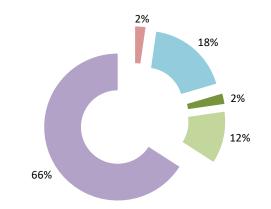
agreement that there is no taxation not in accordance with

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	partially eliminating double taxation / partially resolving taxation not in	taxation not in accordance with tax treaty	no agreement including	any other outcome	Total
Transfer pricing cases (all)	0	0	3	4	3	20	4	0	3	0	37
Cases started before 1 January 2016	0	0	2	0	2	14	4	0	3	0	25
Cases started as from 1 January 2016	0	0	1	4	1	6	0	0	0	0	12
Other cases (all)	0	1	8	1	5	29	0	0	0	0	44
Cases started before 1 January 2016	0	0	1	0	1	5	0	0	0	0	7
Cases started as from 1 January 2016	0	1	7	1	4	24	0	0	0	0	37
All cases	0	1	11	5	8	49	4	0	3	0	81

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 b	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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
ow 1	Attribution/ Allocation	61	0	0	2	0	2	14	4	0	3	0	36	65.76
ow 2	Others	20	0	0	1	0	1	5	0	0	0	0	13	55.17
ow 3	Total	81	0	0	3	0	3	19	4	0	3	0	49	63.44
	2) The average (i) start date: t	6 attribution/alloca time taken to clos the date of registra	se pre-2016 ition of the M	cases was c IAP request;	omputed by ap and	plying the fol	lowing rules:	0	n 1 January 2018.					

(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Annex B

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

					n	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance 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 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
Austria	4	2	0	0	0	0	0	1	0	0	0	0	5
Denmark	4	8	0	0	0	1	0	0	0	0	0	0	11
France	2	9	0	0	0	0	0	0	0	0	0	0	11
Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
India	8	8	0	0	0	0	0	0	0	0	0	0	16
Italy	9	2	0	0	1	0	1	0	0	0	0	0	9
Spain	7	3	0	0	0	0	0	4	0	0	0	0	6
Treaty Partners (de minimis rule applies)	16	14	0	0	0	3	0	1	0	0	0	0	26
	2	0	0	0	0	0	0	0	0	0	0	0	2
Treaty Partners (Others)	2					4		6	0	0	0	0	92

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						
1						n	number of pos	st-2015 case	s closed during the	e reporting period by	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 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 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
Row 1	France	3	2	0	0	0	0	0	0	0	0	0	0	5
L	Germany	7	5	0	0	2	1	1	2	0	0	0	0	6
Ļ	Italy	3	4	0	0	0	0	0	0	0	0	0	0	7
Ļ	Norway	4	7	0	0	0	0	1	2	0	0	0	0	8
	Poland	14	3	0	0	0	0	0	1	0	0	0	0	16
	Spain	5	11	0	0	0	0	0	2	0	0	0	0	14
L	Switzerland	3	3	0	0	1	0	0	2	0	0	0	0	3
L	United Kingdom	4	6	0	0	0	0	0	1	0	0	0	0	9
	United States	5	3	0	0	1	0	0	2	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	20	14	0	1	3	0	2	11	0	0	0	0	17
Row 3	Treaty Partners (Others)	3	2	0	0	0	0	0	1	0	0	0	0	4
r	Total	71	60	0	1	7	1	4	24	0	0	0	0	94

Annex B

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					
/ 1	Austria	11.97	1.15	3.72	8.25					
	Denmark	0.43	1.15	n.a.	n.a.					
	Italy	8.96	1.15	n.a.	n.a.					
	Spain	29.32	1.15	18.11	11.21					
2	Treaty Partners (de minimis rule applies)	6.67	0.38	4.85	4.04					
3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.					
	Total Average Time	18.97	1.15	13.32	9.93					

Annex B

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

Treaty Partner	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						
Germany	8.98	1.93	4.25	9.37						
Norway	2.26	0.85	1.07	0.82						
Poland	13.35	0.62	n.a.	13.35						
Spain	13.82	1.04	3.09	10.73						
Switzerland	5.76	1.10	2.52	5.46						
United Kingdom	2.70	0.95	0.46	2.24						
United States	19.12	0.96	0.66	18.47						
Treaty Partners (de minimis rule applies)	4.85	0.40	1.10	4.10						
Treaty Partners (Others)	0.05	0.03	0.06	0.01						
Total Average Time	9.74	1.08	2.22	9.04						
Notes:										

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	12.00	1.10	4.99	9.26							
	Notes:											



Total MAP Caseload

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

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	89	0	29	60
Other cases	38	0	18	20

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	34	8	57
Other cases	23	80	32	71

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.19
Other cases	37.38

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 registration of the MAP request; and

(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

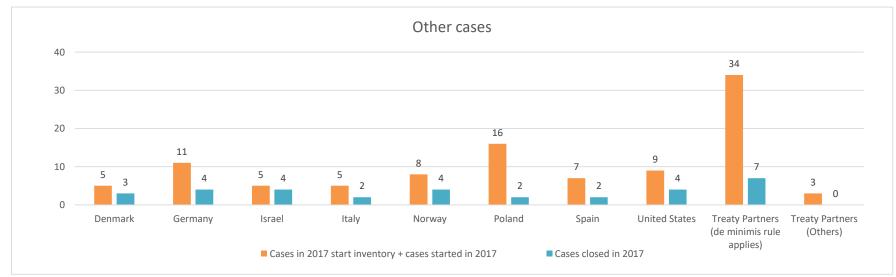
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.37	1.90	1.15	2.99
Other cases	6.13	1.24	2.42	6.21

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

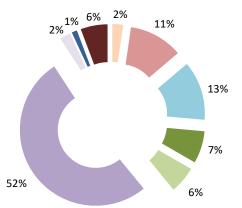




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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**



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

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	taxation not in accordance with tax treaty	no agreement including	any other outcome	Total
Transfer pricing cases (all)	0	1	4	5	4	20	2	0	1	0	37
Cases started before 1 January 2016	0	0	2	0	4	20	2	0	1	0	29
Cases started as from 1 January 2016	0	1	2	5	0	0	0	0	0	0	8
Other cases (all)	2	9	7	1	1	25	0	1	4	0	50
Cases started before 1 January 2016	1	2	1	1	1	10	0	1	1	0	18
Cases started as from 1 January 2016	1	7	6	0	0	15	0	0	3	0	32
All cases	2	10	11	6	5	45	2	1	5	0	87

Annex A

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

ory 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	taxation / fully resolving	double taxation / partially resolving	agreement that there is no taxation not in accordance	agreement including agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December	average time taken (in months) for closing pre- 2016 cases during the reporting
							taxation not in accordance with tax treaty	taxation not in accordance with tax treaty	with tax treaty	to disagree		2017	period
mn 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
on/ on	89	0	0	2	0	4	20	2	0	1	0	60	52.19
	38	1	2	1	1	1	10	0	1	1	0	20	37.38
	127	1	2	3	1	5	30	2	1	2	0	80	46.52
o or	n/ า	n/ 89 38 127	n/ 89 0 38 1 127 1	n/ 89 0 0 38 1 2 127 1 2	n/         89         0         0         2           38         1         2         1           127         1         2         3	n/         89         0         0         2         0           38         1         2         1         1           127         1         2         3         1	n/         89         0         0         2         0         4           38         1         2         1         1         1           127         1         2         3         1         5	Image: Normal system         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8           n/ n         89         0         0         2         0         4         20           38         1         2         1         1         10           127         1         2         3         1         5         30	Inf         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8         Column 9           n/ n         89         0         0         2         0         4         20         2           38         1         2         1         1         10         0           127         1         2         3         1         5         30         2	nn 1         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8         Column 9         Column 10           n/ n         89         0         0         2         0         4         20         2         0           38         1         2         1         1         10         0         1           127         1         2         3         1         5         30         2         1	Inf         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8         Column 9         Column 10         Column 11           n/ n         89         0         0         2         0         4         20         2         0         1           38         1         2         1         1         10         0         1         1	Inf         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8         Column 9         Column 10         Column 11         Column 12           n/         89         0         0         2         0         4         20         2         0         1         0           38         1         2         1         1         10         0         1         1         0           127         1         2         3         1         5         30         2         1         2         0	Indication         Column 2         Column 3         Column 4         Column 5         Column 6         Column 7         Column 8         Column 9         Column 10         Column 11         Column 12         Column 13           n/ n         89         0         0         2         0         4         20         2         0         1         0         60           38         1         2         1         1         10         0         1         0         20           127         1         2         3         1         5         30         2         1         20         80

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

(i) start date: the date of registration of the MAP request; and

(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

2) Ingoing balance on Other cases shows one more case than outgoing balance on 31.12.2016, due to that we received one case in 2017 that should have been reported in 2015.

Annex B

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

ſ					Table 1:	Attribution /	Allocation N	AP Cases						
Γ						nı	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 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	resolving taxation not in accordance	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 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 1	Denmark	2	3	0	0	0	1	0	0	0	0	0	0	4
	Germany	3	2	0	1	0	0	0	0	0	0	0	0	4
	India	1	8	0	0	0	1	0	0	0	0	0	0	8
	Italy	4	6	0	0	1	0	0	0	0	0	0	0	9
	Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	13	14	0	0	1	3	0	0	0	0	0	0	23
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Ŀ	Total	31	34	0	1	2	5	0	0	0	0	0	0	57
ļ	Notes													

Annex B

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

					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	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	double taxation /	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	agreement to	any other outcome	no. of post-2015 cases remaining i MAP inventory or 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
Denmark	1	4	0	0	3	0	0	0	0	0	0	0	2
Germany	3	8	1	0	1	0	0	2	0	0	0	0	7
Israel	2	3	0	0	0	0	0	1	0	0	3	0	1
Italy	2	3	0	0	0	0	0	2	0	0	0	0	3
Norway	2	6	0	2	0	0	0	2	0	0	0	0	4
Poland	1	15	0	1	0	0	0	1	0	0	0	0	14
Spain	3	4	0	0	1	0	0	1	0	0	0	0	5
United States	4	5	0	1	1	0	0	2	0	0	0	0	5
Treaty Partners (de minimis rule applies)	4	30	0	3	0	0	0	4	0	0	0	0	27
Treaty Partners (Others)	1	2	0	0	0	0	0	0	0	0	0	0	3
Total	23	80	1	7	6	0	0	15	0	0	3	0	71

Annex B

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

		tribution / 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								
w 1 Denmark	4.67	5.95										
Germany	4.37	1.15										
India	12.42	1.15										
Italy	2.96	0.26										
W 2 Treaty Partners (de minimis rule applies)	10.64	1.67	1.15	2.99								
w 3 Treaty Partners (Others)												
Total Average Time	8.37	1.90	1.15	2.99								

Annex B

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

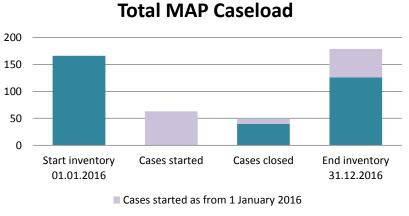
		average time taken (in mont	ns) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Denmark	1.18	1.15		
Germany	6.12	0.93	1.45	4.31
Israel	9.82	1.15	2.05	10.27
Italy	8.40	0.69	2.53	5.87
Norway	4.92	1.39	4.55	2.61
Poland	8.48	4.68	10.72	6.25
Spain	5.05	1.25	0.00	10.09
United States	7.78	0.67	1.79	7.66
Treaty Partners (de minimis rule applies)	4.87	0.92	0.95	5.17
Treaty Partners (Others)				
Total Average Time	6.13	1.24	2.42	6.21

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:											
"Star	rt" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'							
C	olumn 1	Column 2	Column 3	Column 4							
	6.58	1.37	2.35	6.02							





Cases started before 1 January 2016

Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	109	0	20	89
Other cases	57	0	20	37

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	33	2	31
Other cases	0	30	8	22

## Average time needed to close MAP cases

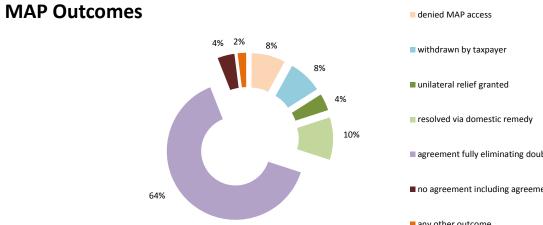
Cases started before 1 January 2016	Average time
Transfer pricing cases	33.88
Other cases	30.74

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and

(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.95	1.15	1.35	1.05
Other cases	3.42	1.02	2.37	5.85

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



denied	MAP	acce

agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty

no agreement including agreement to disagree

any other outcome

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)	2	0	3	0	2	15	0	0	0	0	22
Cases started before 1 January 2016	2	0	3	0	2	13	0	0	0	0	20
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Other cases (all)	2	0	1	2	3	17	0	0	2	1	28
Cases started before 1 January 2016	0	0	1	0	1	15	0	0	2	1	20
Cases started as from 1 January 2016	2	0	0	2	2	2	0	0	0	0	8
All cases	4	0	4	2	5	32	0	0	2	1	50

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

# **MAP Statistics prior to 2016**

#### Background

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

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

#### Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>119</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

<sup>&</sup>lt;sup>119</sup> <u>https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf</u>

#### MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting iod	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	19	5			2	0	17	5			75	
2010	12	3			1	0	11	3			59	
2011	26	4			7	0	19	4			50	
2012	37	1			6	1	31	0		1	34	35
2013	31	0			13	0	18	0			22	
2014	44	4			18	0	26	4			10	
2015			86	6	36	2	50	4			1	1
Total	169	17	86	6	83	3	172	20	0	1	15.44	18.00

#### MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First I Repo	ning cory on Day of orting riod	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	18	6			7	1	11	5			83	66
2009	11	-			3	-	8	-			62	-
2010	21	3			9	-	12	3			51	-
2011	36	4			10	-	26	4			39	-
2012	44	1			7	-	37	1			26	-
2013	41	1			10	1	31	-			15	10
2014			87	4	43	-	44	4			9	-
Total	171	15	87	4	89	2	169	17			26.24	38

#### MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting riod	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	18	9			6	5	12	4	0	0		
2008	9	2			3	0	6	2	0	0		
2009	14	0			3	0	11	0	0	0		
2010	22	2			1	0	21	2	0	0		
2011	41	3			5	1	36	2	0	0		
2012	74	4			30	3	44	1	0	0		
2013			60	5	19	4	41	1	0	0		
Total	178	20	60	5	67	13	171	12	0	0		

#### MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting riod	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	14	5			2		11	5	1		116	
2007	10	4			3		7	4			60	
2008	10	2			1		9	2			52	
2009	16	0			2		14	0			37	
2010	29	2			7		22	2			23	
2011	68	3			27		41	3			14	
2012			96	4	22		74	4			5	
Total	147	16	96	4	64	0	178	20	1	0	20.05	

#### MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting riod	Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2005 or prior	14	5			6	1	8	4			109	114
2006	12	2			6	1	6	1			63	67
2007	14	4			4	0	10	4			44	
2008	15	2			5	0	10	2			32	
2009	18	0			2	0	16	0			15	
2010	44	4			15	2	29	2			13	
2011			108	3	40	0	68	3			5	
Total	117	17	108	3	78	4	147	16			22.9	

#### MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting riod	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	10	5			2		8	5			114	
2005	6						6					
2006	16	2			4		12	2			46	
2007	16	4			2		14	4			33	
2008	17	2			2		15	2			17	
2009	25				7		18				14	
2010			99	5	55	1	44	4			6	4
Total	90	13	99	5	72	1	117	17			13	4

#### MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

#### Country: Sweden/Suède

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	Invent First l Repo	ning ory on Day of orting iod	Repo	Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		ed or wn with Faxation Reporting iod	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	9	5			2		7	5			108	
2004	6				3		3				60	
2005	8				2		6				54	
2006	17	2			1		16	2			36	
2007	25	4			9		16	4			20	
2008	47	2			30		17	2			8	
2009			63	1	38		25			1	6	
Total	112	13	63	1	85		90	13		1	14	

#### MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

#### Country: Sweden/Suède

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
2002 or prior	12	3			4		8	3			118	
2003	3	3			2		1	2		1	60	
2004	7	1			1	1	6				48	
2005	11				3		8				34	
2006	19	3			2		17	2		1	20	
2007	33	4			8		25	4			9	
2008			102	2	55		47	2			7	
Total	85	14	102	2	75	1	112	13		2	16	

#### MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

#### Country: Sweden/Suède

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	14			14		
2002	2			2		
2003	6			6		
2004	11		4	7		40
2005	17		6	11		24
2006	51		27	23	1	13
2007		61	23	37	1	5
Total	101	61	60	100	2	

Several of the MAP cases reported for 2007 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 20 of the opening inventory of 51 MAP cases initiated in 2006, 29 of the 61 MAP cases initiated in 2007, 20 of the 27 MAP cases initiated in 2006 that were completed during 2007, and all 23 of the MAP cases initiated in 2007 that were completed during 2007. The average cycle time for this particular type of case is 5 months.

#### MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

#### Country: Sweden/Suède

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	15		1	14		62
2001						
2002	2			2		
2003	7		1	6		42
2004	13		1	12		32
2005	20		2	17	1	14
2006		72	28	43	1	5
Total	57	72	33	94	2	

Several of the MAP cases reported for 2006 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 42 of the 72 MAP cases initiated in 2006, and 27 of the 28 MAP cases initiated in 2006 that were completed during 2006. The average cycle time for this particular type of case is 5 months.