

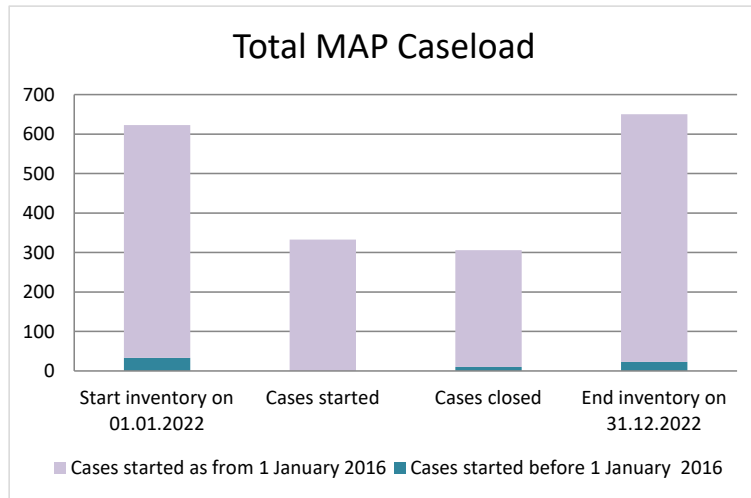
Mutual Agreement Procedure Statistics per jurisdiction

United Kingdom

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



United Kingdom



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	13	0	9	4
Other cases	20	0	1	19

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	290	120	117	293
Other cases	300	213	179	334

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	93.22
Other cases	100.64

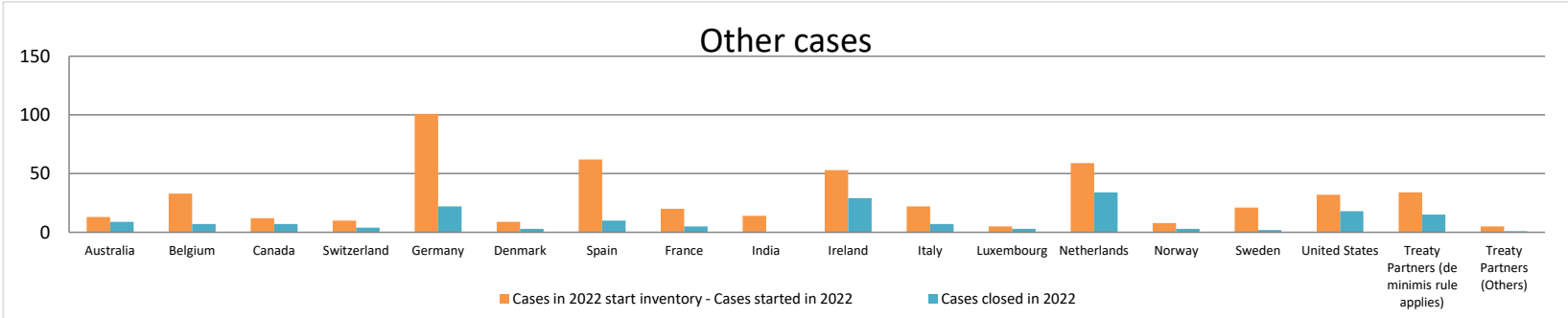
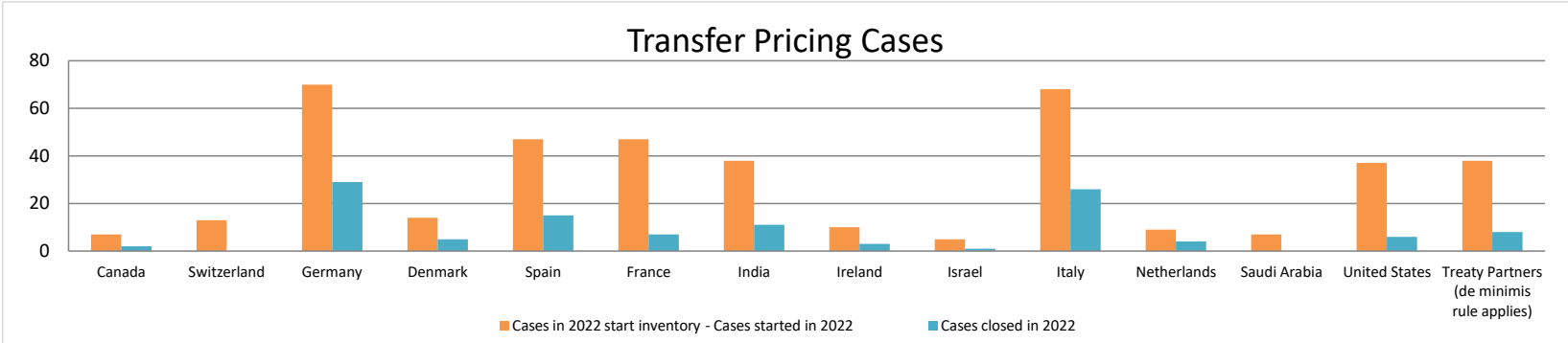
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	26.96	1.95	12.84	15.64
Other cases	11.18	2.45	5.23	8.23

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

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

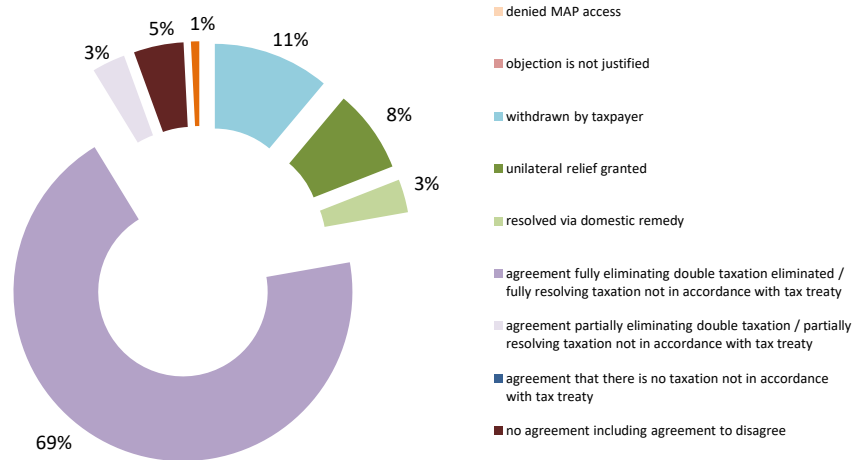
Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



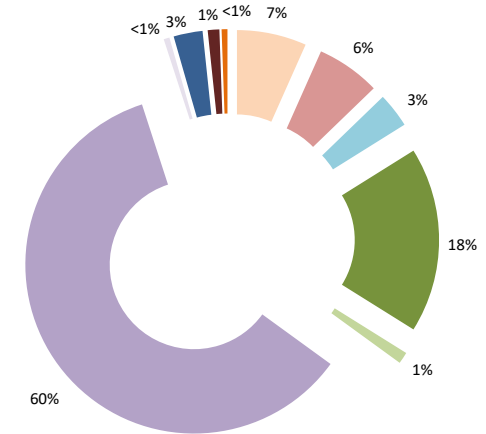
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



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	14	10	4	87	4	0	6	1	126
Cases started before 1 January 2016	0	0	0	0	1	5	2	0	1	0	9
Cases started as from 1 January 2016	0	0	14	10	3	82	2	0	5	1	117
Other cases (all)	12	11	6	32	2	108	1	5	2	1	180
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	12	10	6	32	2	108	1	5	2	1	179
All cases	12	11	20	42	6	195	5	5	8	2	306

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	13	0	0	0	0	1	5	2	0	1	0	4	93.22	
Row 2 Others	20	0	1	0	0	0	0	0	0	0	0	19	100.64	
Row 3 Total	33	0	1	0	0	1	5	2	0	1	0	23	93.96	
Notes:														
Definition of a MAP case and counting of MAP cases	MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.													
Category of cases	Attribution/allocation cases recorded in this table meet the definition of attribution/allocation MAP cases as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.													
Potential mismatches between 2022 start inventory and 2021 end inventory	Three cases previously identified as live MAP cases should have been treated as protective so have now been removed from the opening inventory. Six cases were incorrectly identified as live MAP cases but had been resolved in previous years. Out starting inventory has increased by one, because we have a pre-2016 case with Azerbaijan which was not previously reported. Azerbaijan did not become a member of the Inclusive Framework until 31/12/22.													
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 when the MAP request was received; and (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.													
Other Notes on Annex A	Nine cases cases previously identified as live MAP cases should have been identified as closed in previous years or as protective claims, so have now been removed from the opening inventory.													

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
Canada	3	4	0	0	0	0	0	2	0	0	0	0	5
Switzerland	7	6	0	0	0	0	0	0	0	0	0	0	13
Germany	53	17	0	0	3	2	0	24	0	0	0	0	41
Denmark	14	0	0	0	0	0	1	4	0	0	0	0	9
Spain	39	8	0	0	0	0	0	15	0	0	0	0	32
France	34	13	0	0	1	1	0	5	0	0	0	0	40
India	28	10	0	0	1	1	2	5	0	0	2	0	27
Ireland	7	3	0	0	0	0	0	3	0	0	0	0	7
Israel	0	5	0	0	0	1	0	0	0	0	0	0	4
Italy	43	25	0	0	5	0	0	18	1	0	2	0	42
Netherlands	6	3	0	0	3	0	0	1	0	0	0	0	5
Saudi Arabia	3	4	0	0	0	0	0	0	0	0	0	0	7
United States	27	10	0	0	0	2	0	3	0	0	0	1	31
Treaty Partners (de minimis rule applies)	26	12	0	0	1	3	0	2	1	0	1	0	30
Total	290	120	0	0	14	10	3	82	2	0	5	1	293

Notes:

- 1) The opening inventory with one treaty partner has been increased by 1 case to account for a case that was closed in 2021 but not previously reported.
- 2) A number of cases previously recorded as live MAP cases should have been recorded as protective so have now been removed from the opening inventory. Due to an oversight one case did not have a closing date recorded when last year's matching exercise had been agreed.
- 3) 2 cases that were closed in 2020 with one treaty partner were counted in error in the 2021 statistics reporting
- 4) An extra 2 cases have been added to the opening inventory with one treaty partner to cover one case that had been uncounted in error and one case where a start date with 2021 was not agreed until after the end of the 2021 matching exercise.
- 5) One case had not been allocated a start date until after the end of the 2021 matching exercise so was too late to be recorded.

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
Australia	9	4	0	1	0	0	0	8	0	0	0	0	4
Belgium	12	21	0	0	0	4	0	3	0	0	0	0	26
Canada	7	5	1	1	0	2	0	2	0	1	0	0	5
Switzerland	2	8	1	0	1	0	0	2	0	0	0	0	6
Germany	68	33	2	1	3	11	0	4	0	1	0	0	79
Denmark	4	5	0	0	0	0	0	1	0	2	0	0	6
Spain	36	26	2	2	0	1	0	5	0	0	0	0	52
France	18	2	0	0	0	0	0	5	0	0	0	0	15
India	14	0	0	0	0	0	0	0	0	0	0	0	14
Ireland	33	20	0	0	0	0	1	28	0	0	0	0	24
Italy	19	3	0	0	2	0	0	5	0	0	0	0	15
Luxembourg	2	3	0	0	0	3	0	0	0	0	0	0	2
Netherlands	27	32	2	0	0	1	1	27	1	0	1	1	25
Norway	4	4	1	0	0	0	0	2	0	0	0	0	5
Sweden	10	11	0	0	0	0	0	2	0	0	0	0	19
United States	15	17	0	1	0	9	0	6	0	1	1	0	14
Treaty Partners (de minimis rule applies)	16	18	3	4	0	1	0	7	0	0	0	0	19
Treaty Partners (Others)	4	1	0	0	0	0	0	1	0	0	0	0	4
Total	300	213	12	10	6	32	2	108	1	5	2	1	334

Notes:

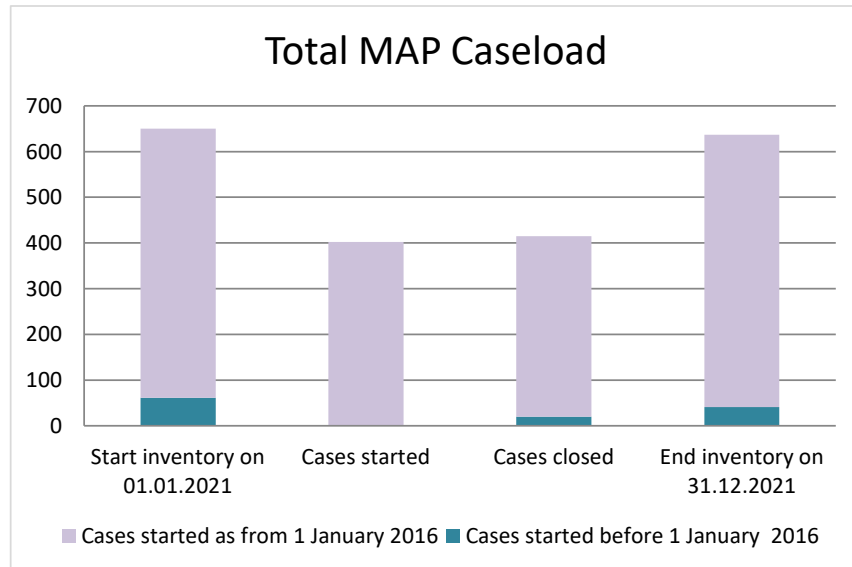
- 1) The 2021 ending inventory and 2022 starting inventory does not match for one treaty partner because some start dates in 2021 were not agreed by the competent authorities until late in 2022.
- 2) There is a mis-match of one with one treaty partner because a 2021 start date was agreed for one of the cases following the completion of this exercise last year
- 3) The ending inventory at 31/12/21 and the starting inventory at 1/1/22 for one treaty partner are different because, for one case, we agreed a start date in 2021 after the matching exercise in 2022 was completed.
- 4) The UK was not able to match its MAP Statistics with four treaty partners owing to no responses
- 5) Last year, we incorrectly reported three cases as having started in 2021 with one treaty partner and carried forward to 2022, whereas two of those cases were not officially started until 2022

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	Canada	30.77	1.15	5.16	25.61
	Germany	22.44	3.92	16.73	9.38
	Denmark	40.52	0.70	8.92	39.31
	Spain	29.51	0.85	5.84	23.67
	France	23.88	2.39	16.04	21.16
	India	26.46	0.84	17.95	15.22
	Ireland	17.48	1.33	6.87	10.61
	Israel	0.43	1.15	0.43	0.00
	Italy	32.01	1.09	18.34	9.18
	Netherlands	21.93	0.90	18.67	7.82
	United States	26.71	1.15	15.45	11.65
Row 2	Treaty Partners (de minimis rule applies)	25.66	3.18	6.72	18.81
	Total	26.96	1.95	12.84	15.64
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	Australia	8.58	1.15	6.49	2.17
	Belgium	6.27	2.86	1.45	8.98
	Canada	13.38	2.45	5.17	9.01
	Switzerland	8.73	11.26	0.59	11.09
	Germany	5.80	5.81	5.34	8.82
	Denmark	25.81	1.39	2.31	23.50
	Spain	12.53	1.82	6.25	12.70
	France	34.45	2.03	18.90	15.55
	Ireland	6.73	1.07	2.58	4.17
	Italy	43.16	1.16	14.17	28.99
	Luxembourg	3.97	0.98	n.a.	n.a.
	Netherlands	8.47	1.70	5.10	3.46
	Norway	12.62	5.59	4.21	6.67
	Sweden	9.67	2.17	1.96	7.71
	United States	17.21	1.60	7.86	26.71
Row 2	Treaty Partners (de minimis rule applies)	5.29	1.85	1.58	2.18
Row 3	Treaty Partners (Others)	6.31	8.48	0.00	6.41
	Total	11.18	2.45	5.23	8.23
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	17.42	2.25	8.02	10.95
Notes:					

United Kingdom



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	27	0	5	22
Other cases	34	0	15	19

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	308	127	131	304
Other cases	281	275	264	292

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	76.36
Other cases	166.82

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

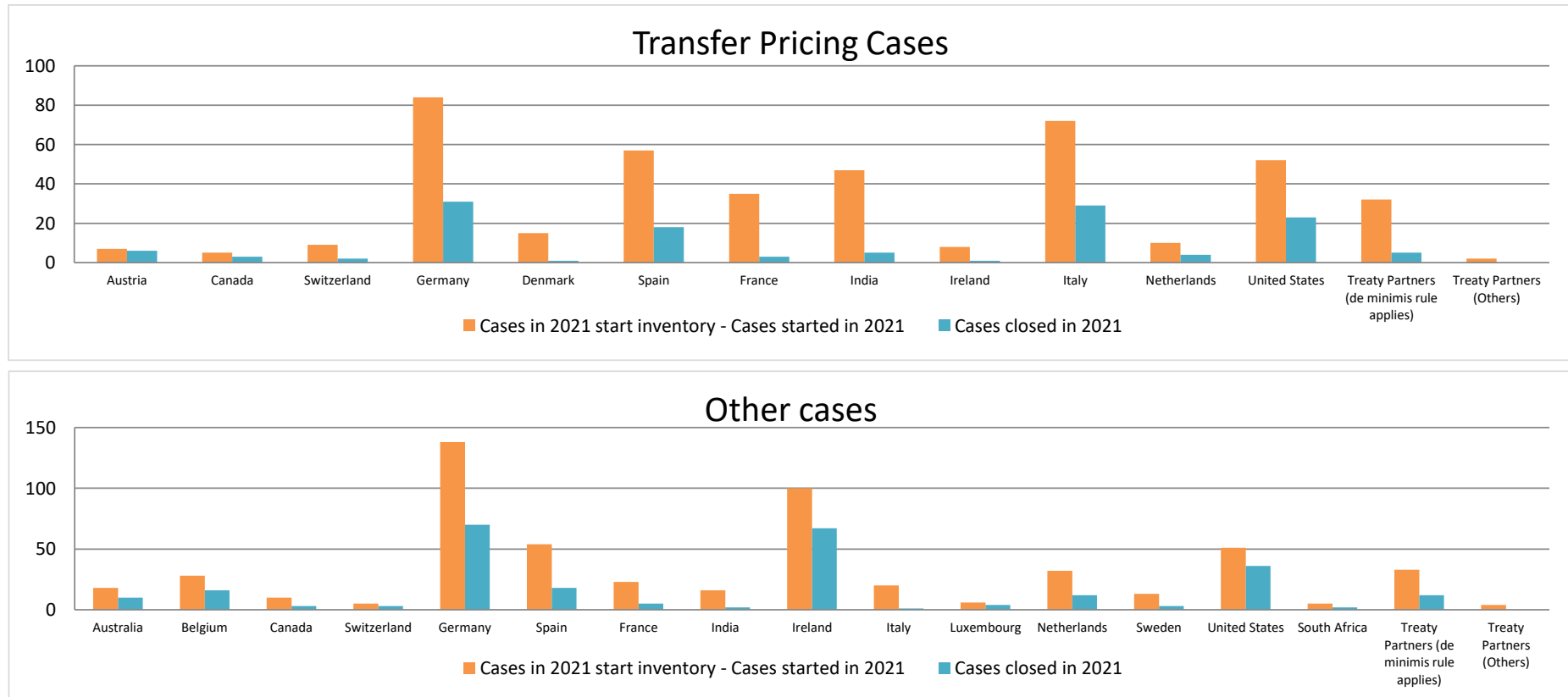
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.82	3.02	9.30	13.91
Other cases	7.58	2.31	3.64	6.98

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>

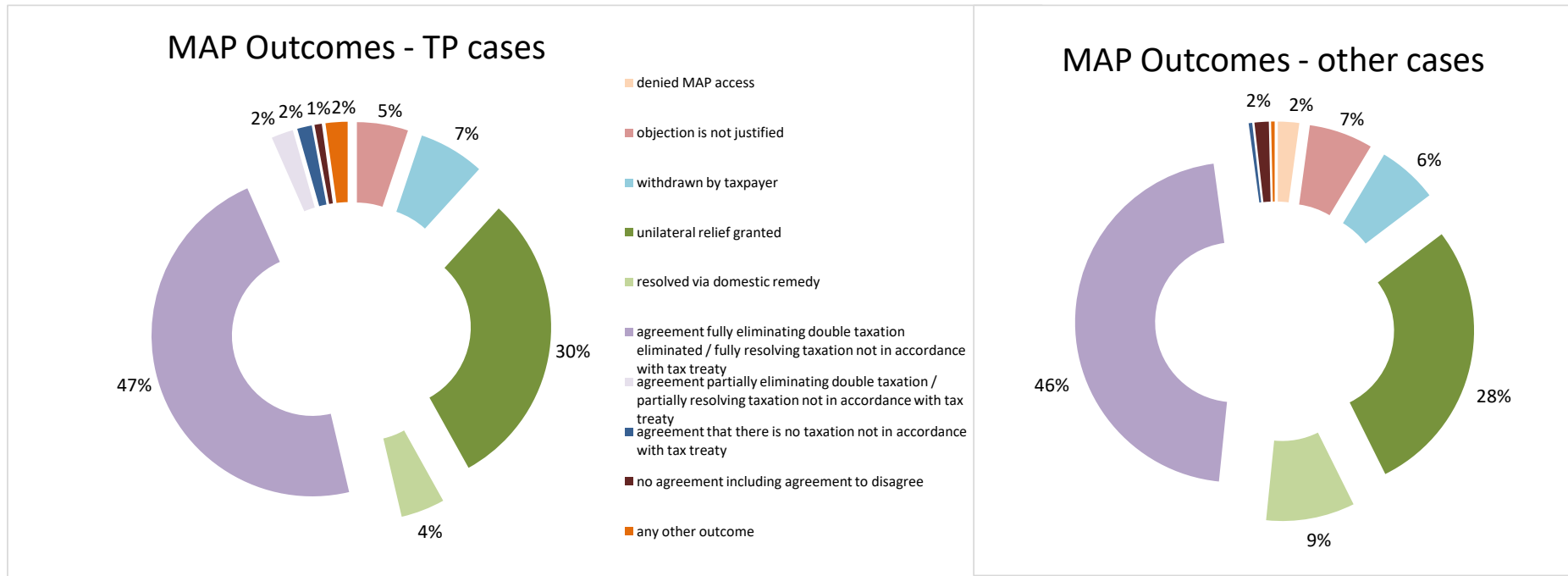
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	7	9	41	6	64	3	2	1	3	136
Cases started before 1 January 2016	0	0	1	0	3	1	0	0	0	0	5
Cases started as from 1 January 2016	0	7	8	41	3	63	3	2	1	3	131
Other cases (all)	6	18	17	78	25	129	0	1	4	1	279
Cases started before 1 January 2016	0	1	0	0	12	2	0	0	0	0	15
Cases started as from 1 January 2016	6	17	17	78	13	127	0	1	4	1	264
All cases	6	25	26	119	31	193	3	3	5	4	415

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	27	0	0	1	0	3	1	0	0	0	0	22	76.36
Row 2	Others	34	0	1	0	0	12	2	0	0	0	0	19	166.82
Row 3	Total	61	0	1	1	0	15	3	0	0	0	0	41	144.21
Notes:														
Definition of a MAP case and counting of MAP cases		MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.												
Category of cases		Attribution/allocation cases recorded in this table meet the definition of attribution/allocation MAP cases as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.												
Potential mismatches between 2021 start inventory and 2020 end inventory		The starting inventory has increased because we have agreed to count one case as multiple cases where in earlier years we have reported it as a single case. That is at the request of the Indian competent authority. The case covers a number of years where on closure, the outcomes vary for different years.												
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 when the MAP request was received; and (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.												

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 Austria	7	0	0	0	0	4	0	2	0	0	0	0	1
Canada	3	2	0	0	0	0	0	0	0	0	0	3	2
Switzerland	4	5	0	0	0	0	0	2	0	0	0	0	7
Germany	43	41	0	0	0	14	3	14	0	0	0	0	53
Denmark	12	3	0	0	0	0	0	1	0	0	0	0	14
Spain	24	33	0	7	1	0	0	10	0	0	0	0	39
France	28	7	0	0	3	0	0	0	0	0	0	0	32
India	43	4	0	0	2	0	0	0	1	2	0	0	42
Ireland	3	5	0	0	0	0	0	1	0	0	0	0	7
Italy	62	10	0	0	2	0	0	24	2	0	1	0	43
Netherlands	7	3	0	0	0	1	0	3	0	0	0	0	6
United States	48	4	0	0	0	21	0	2	0	0	0	0	29
Row 2 Treaty Partners (de minimis rule applies)	24	8	0	0	0	1	0	4	0	0	0	0	27
Row 3 Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
Total	308	127	0	7	8	41	3	63	3	2	1	3	304
Notes:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Australia	7	11	0	0	2	0	0	8	0	0	0	0	8
	Belgium	22	6	0	6	0	0	0	10	0	0	0	0	12
	Canada	3	7	1	0	0	0	0	2	0	0	0	0	7
	Switzerland	3	2	1	0	0	0	0	2	0	0	0	0	2
	Germany	71	67	2	1	10	48	3	4	0	0	2	0	68
	Spain	32	22	0	7	1	7	1	2	0	0	0	0	36
	France	20	3	0	1	0	0	4	0	0	0	0	0	18
	India	12	4	0	0	0	0	2	0	0	0	0	0	14
	Ireland	30	70	0	0	0	0	0	67	0	0	0	0	33
	Italy	19	1	0	0	0	0	0	1	0	0	0	0	19
	Luxembourg	1	5	0	0	0	4	0	0	0	0	0	0	2
	Netherlands	9	23	0	1	2	1	0	8	0	0	0	0	20
	Sweden	6	7	0	0	0	0	0	3	0	0	0	0	10
	United States	27	24	1	1	1	18	0	13	0	0	1	1	15
	South Africa	2	3	1	0	1	0	0	0	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	17	16	0	0	0	0	3	7	0	1	1	0	21
Row 3	Treaty Partners (Others)	0	4	0	0	0	0	0	0	0	0	0	0	4
	Total	281	275	6	17	17	78	13	127	0	1	4	1	292
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	Austria	26.30	1.13	18.00	22.24	
	Canada	32.27	1.15	0.79	31.48	
	Switzerland	1.02	0.00	n.a.	n.a.	
	Germany	15.55	8.24	11.28	13.18	
	Denmark	14.30	2.47	1.38	12.92	
	Spain	13.38	2.71	6.12	15.26	
	France	16.04	1.15	n.a.	n.a.	
	India	18.76	1.09	14.50	8.28	
	Ireland	16.77	1.15	6.46	10.31	
	Italy	23.65	1.13	18.99	8.49	
	Netherlands	19.34	1.16	12.33	12.79	
	United States	18.22	1.15	8.40	10.37	
Row 2	Treaty Partners (de minimis rule applies)	26.08	0.96	7.30	21.37	
	Total	18.82	3.02	9.30	13.91	
Notes:						

Annex B

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

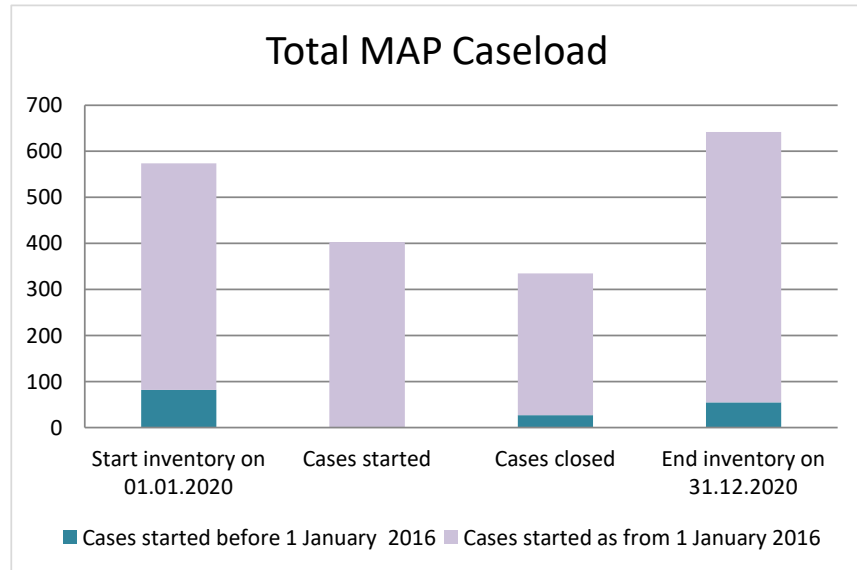
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Australia	6.11	1.07	4.19	2.84
	Belgium	9.93	0.98	3.21	6.76
	Canada	12.77	4.24	1.40	15.83
	Switzerland	13.84	2.82	2.89	10.95
	Germany	3.24	1.63	6.73	9.58
	Spain	5.11	4.15	6.13	4.96
	France	29.90	8.61	n.a.	n.a.
	India	37.82	0.87	n.a.	n.a.
	Ireland	5.77	1.43	3.38	2.39
	Italy	21.37	1.71	1.48	19.89
	Luxembourg	4.71	1.82	n.a.	n.a.
	Netherlands	5.60	3.64	0.94	6.92
	Sweden	34.60	1.16	2.26	32.34
	United States	12.38	4.40	5.25	23.21
	South Africa	3.81	2.60	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	8.75	1.14	3.37	5.68
	Total	7.58	2.31	3.64	6.98
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	11.30	2.55	5.22	8.91
<u>Notes:</u>					

United Kingdom



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	50	0	23	27
Other cases	32	0	4	28

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	251	135	82	304
Other cases	241	268	226	283

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	77.85
Other cases	75.81

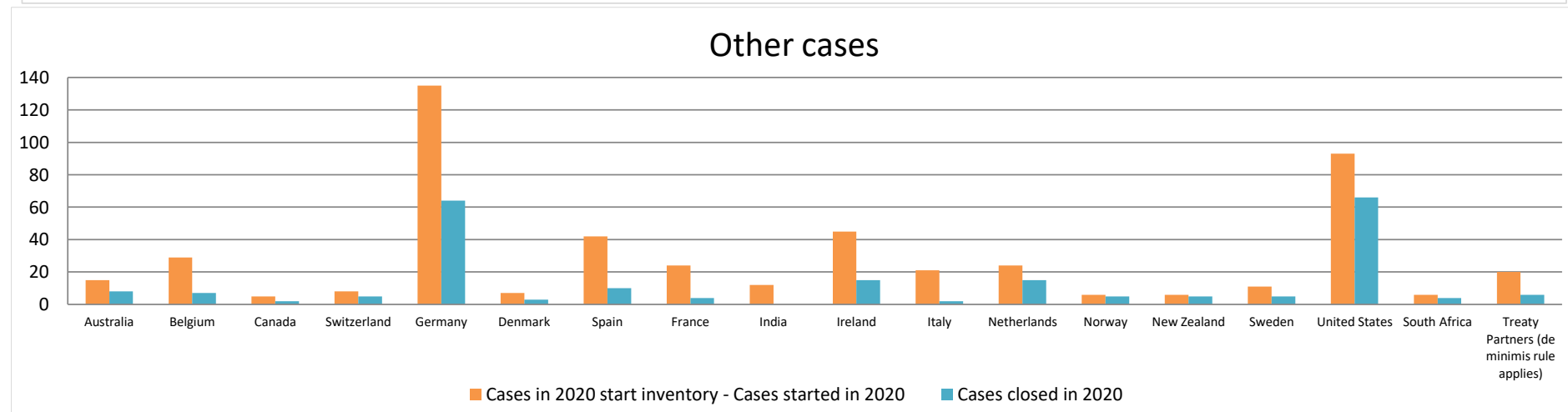
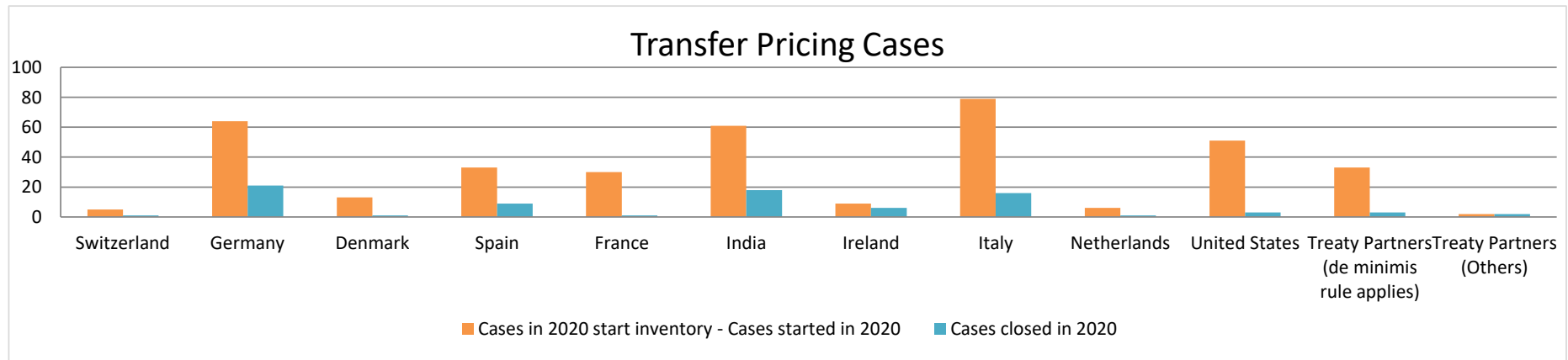
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	23.89	3.01	13.36	12.04
Other cases	11.20	2.07	5.19	13.44

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)

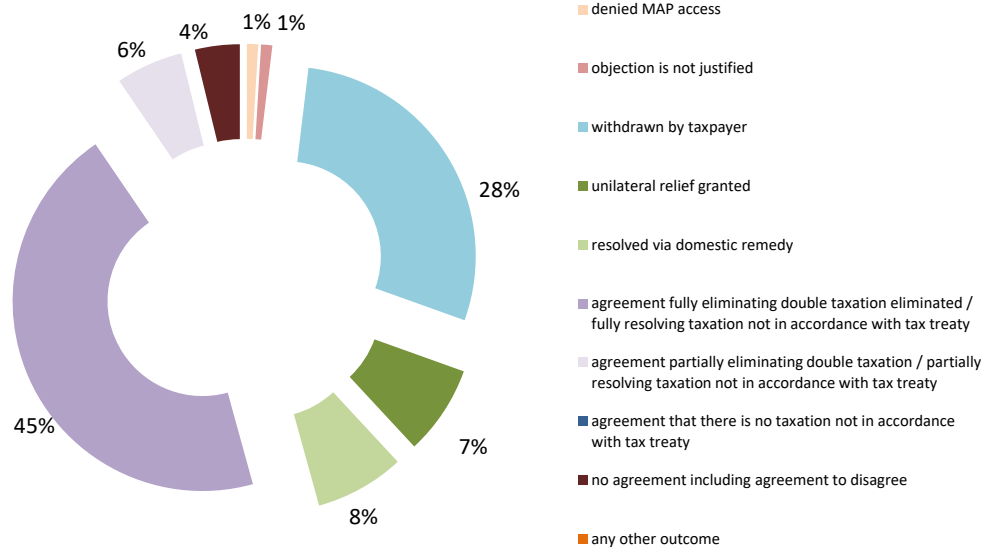
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



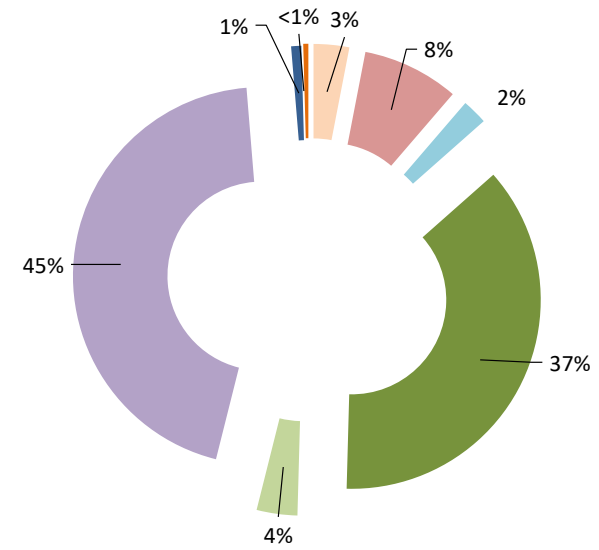
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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)	1	1	30	8	8	47	6	0	4	0	105
Cases started before 1 January 2016	0	0	4	3	5	8	3	0	0	0	23
Cases started as from 1 January 2016	1	1	26	5	3	39	3	0	4	0	82
Other cases (all)	7	19	5	85	8	103	0	2	0	1	230
Cases started before 1 January 2016	0	1	0	0	0	3	0	0	0	0	4
Cases started as from 1 January 2016	7	18	5	85	8	100	0	2	0	1	226
All cases	8	20	35	93	16	150	6	2	4	1	335

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	50	0	0	4	3	5	8	3	0	0	0	27	77.85
Row 2	Others	32	0	1	0	0	0	3	0	0	0	0	28	75.81
Row 3	Total	82	0	1	4	3	5	11	3	0	0	0	55	77.55
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory The UK previously recorded 31 Pre-2016 'Other' Cases remaining in our inventory on 31 December 2019. However, one case was inadvertently omitted from that that inventory - This case is an Article 5 case which falls within the 'Other' MAP case category, but is being dealt with by the UK's Allocation and Attribution team and, consequently, it was inadvertently omitted from our end of year (2019) inventory. Nonetheless, the UK can now confirm that, on 31 December 2019, 32 'Other' cases remained within our inventory.</p> <p>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 when the MAP request was received; and (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Switzerland	4	1	0	0	0	0	0	1	0	0	0	0	4
	Germany	44	20	0	0	16	1	0	4	0	0	0	0	43
	Denmark	5	8	0	1	0	0	0	0	0	0	0	0	12
	Spain	23	10	0	0	0	0	0	9	0	0	0	0	24
	France	22	8	0	0	0	0	0	1	0	0	0	0	29
	India	48	13	0	0	6	1	3	5	3	0	0	0	43
	Ireland	6	3	0	0	0	0	0	6	0	0	0	0	3
	Italy	57	22	1	0	3	0	0	9	0	0	3	0	63
	Netherlands	5	1	0	0	0	0	0	1	0	0	0	0	5
	United States	12	39	0	0	0	0	0	3	0	0	0	0	48
Row 2	Treaty Partners (de minimis rule applies)	23	10	0	0	0	3	0	0	0	0	0	0	30
Row 3	Treaty Partners (Others)	2	0	0	0	1	0	0	0	0	0	1	0	0
	Total	251	135	1	1	26	5	3	39	3	0	4	0	304
<p>Notes: Potential mismatches between 2020 start inventory and 2019 end inventory. The numbers have been updated based on Treaty Partners' responses during this year's reconciliations.</p>														

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
Australia	4	11	0	1	0	0	0	7	0	0	0	0	7
Belgium	10	19	2	0	0	0	1	3	0	1	0	0	22
Canada	2	3	0	0	0	1	0	1	0	0	0	0	3
Switzerland	1	7	0	0	0	0	1	4	0	0	0	0	3
Germany	47	88	1	5	3	41	2	11	0	1	0	0	71
Denmark	4	3	0	2	0	0	0	1	0	0	0	0	4
Spain	15	27	0	3	1	5	0	0	0	0	0	1	32
France	21	3	0	1	0	1	0	2	0	0	0	0	20
India	12	0	0	0	0	0	0	0	0	0	0	0	12
Ireland	14	31	0	1	0	0	0	14	0	0	0	0	30
Italy	19	2	0	0	0	1	0	1	0	0	0	0	19
Netherlands	16	8	0	0	0	0	0	15	0	0	0	0	9
Norway	4	2	2	0	1	0	1	1	0	0	0	0	1
New Zealand	1	5	0	0	0	0	1	4	0	0	0	0	1
Sweden	7	4	0	2	0	0	0	3	0	0	0	0	6
United States	49	44	1	2	0	32	1	30	0	0	0	0	27
South Africa	5	1	1	1	0	0	1	1	0	0	0	0	2
Treaty Partners (de minimis rule applies)	10	10	0	0	0	4	0	2	0	0	0	0	14
Total	241	268	7	18	5	85	8	100	0	2	0	1	283

Notes:
Potential mismatches between 2020 start inventory and 2019 The numbers have been updated based on Treaty Partners' responses during this year's reconciliations. end inventory

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	
Row 1	Switzerland	5.46	0.16	4.41	1.05
	Germany	28.60	6.23	14.21	15.33
	Denmark	2.33	1.15	n.a.	n.a.
	Spain	17.70	1.26	5.19	12.51
	France	45.63	1.15	35.24	10.39
	India	28.61	0.87	n.a.	n.a.
	Ireland	22.69	9.76	6.21	16.49
	Italy	21.48	1.13	22.27	4.06
	Netherlands	11.87	1.15	n.a.	n.a.
	United States	19.72	1.41	15.92	4.51
Row 2	Treaty Partners (de minimis rule applies)	8.12	1.15	n.a.	n.a.
Row 3	Treaty Partners (Others)	27.87	0.68	0.89	26.98
	Total	23.89	3.01	13.36	12.04
Notes:					

Annex B

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

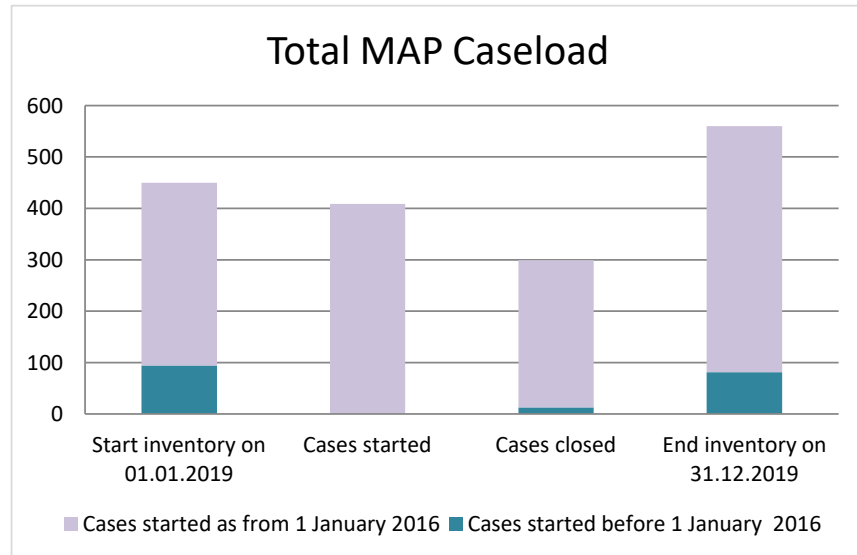
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Australia	7.83	0.85	3.44	5.56
	Belgium	11.62	1.09	5.39	10.51
	Canada	5.95	1.15	0.79	9.57
	Switzerland	2.91	0.85	0.72	2.49
	Germany	4.93	2.33	9.00	7.81
	Denmark	15.81	1.44	12.67	6.26
	Spain	6.83	5.02	9.11	3.08
	France	15.47	2.80	0.30	5.69
	Ireland	3.70	0.92	0.64	2.88
	Italy	28.18	1.10	1.28	26.90
	Netherlands	9.16	2.15	1.12	5.22
	Norway	17.71	9.50	3.06	19.08
	New Zealand	3.98	0.91	0.97	3.01
	Sweden	12.45	1.05	7.33	8.24
	United States	19.23	1.66	8.67	28.07
	South Africa	20.93	1.94	0.57	26.83
Row 2	Treaty Partners (de minimis rule applies)	15.91	1.45	0.78	27.99
	Total	11.20	2.07	5.19	13.44
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	14.58	2.32	7.66	13.02
<u>Notes:</u>					

United Kingdom



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	55	0	5	50
Other cases	39	0	8	31

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	187	121	67	241
Other cases	169	288	219	238

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	49.38
Other cases	69.00

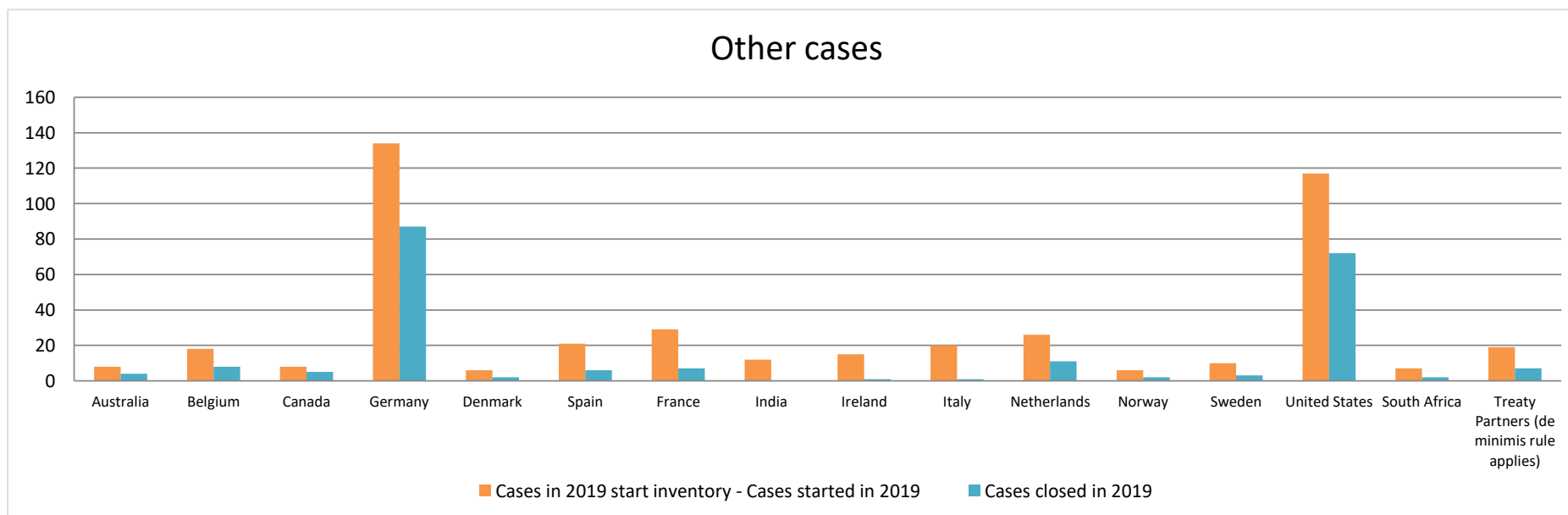
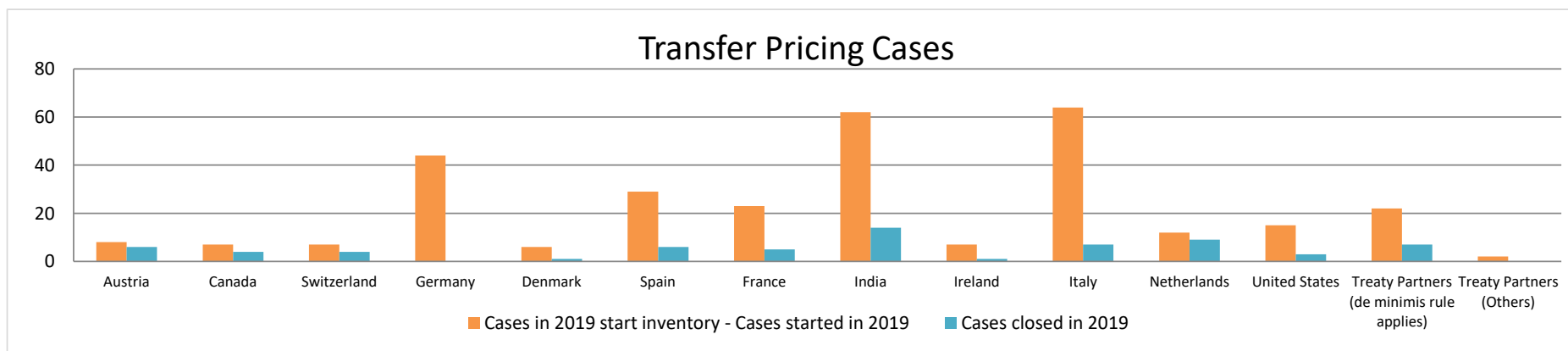
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	18.45	1.05	7.90	13.94
Other cases	3.99	2.18	4.11	9.33

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

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

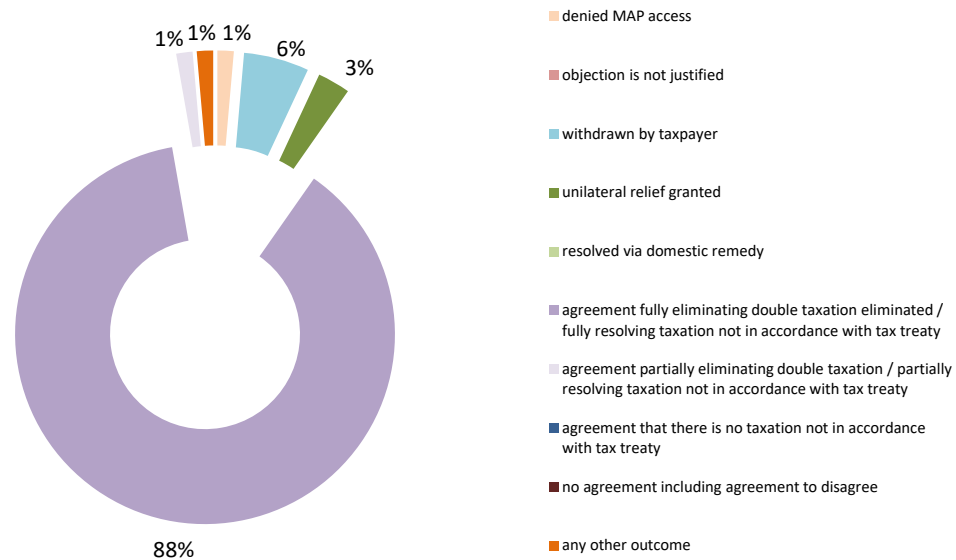
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



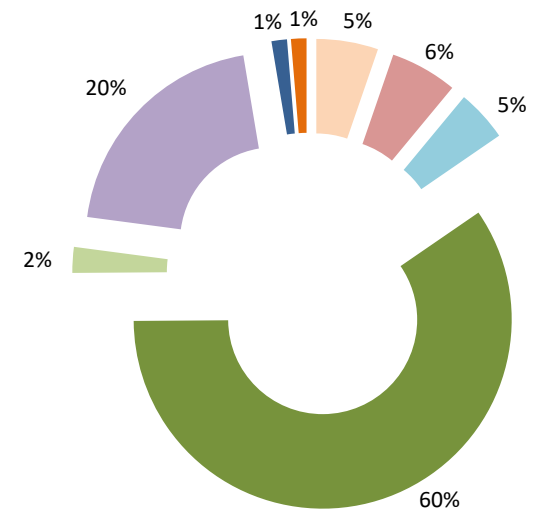
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	1	0	4	2	0	63	1	0	0	1	72
Cases started before 1 January 2016	0	0	0	0	0	4	1	0	0	0	5
Cases started as from 1 January 2016	1	0	4	2	0	59	0	0	0	1	67
Other cases (all)	12	13	10	135	5	46	0	3	0	3	227
Cases started before 1 January 2016	0	0	1	0	1	6	0	0	0	0	8
Cases started as from 1 January 2016	12	13	9	135	4	40	0	3	0	3	219
All cases	13	13	14	137	5	109	1	3	0	4	299

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	55	0	0	0	0	0	4	1	0	0	0	50	49.38
Row 2 Others	39	0	0	1	0	1	6	0	0	0	0	31	69.00
Row 3 Total	94	0	0	1	0	1	10	1	0	0	0	81	61.45
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p> <p>Potential mismatches between 2019 start inventory and 2018 end inventory Attribution/Allocation: The number of pre-2016 cases in MAP inventory on 1 January 2019 is 7 less than the number of pre-2016 cases reported in MAP inventory on 31 December 2018 because 7 cases were actually closed before the end of 2018. Others: The number of pre-2016 cases in MAP inventory on 1 January 2019 is 1 less than the number of pre-2016 cases reported in MAP inventory on 31 December 2018 because 1 cases were actually closed before the end of 2018.</p> <p>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 when the MAP request was received; and (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.</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
Austria	7	1	0	0	0	0	0	6	0	0	0	0	2
Canada	7	0	0	0	0	0	0	4	0	0	0	0	3
Switzerland	3	4	0	0	0	0	0	4	0	0	0	0	3
Germany	27	17	0	0	0	0	0	0	0	0	0	0	44
Denmark	3	3	0	0	0	0	0	1	0	0	0	0	5
Spain	13	16	0	0	0	0	0	6	0	0	0	0	23
France	9	14	1	0	2	0	0	2	0	0	0	0	18
India	43	19	0	0	0	0	0	14	0	0	0	0	48
Ireland	5	2	0	0	0	0	0	1	0	0	0	0	6
Italy	40	24	0	0	0	1	0	5	0	0	0	1	57
Netherlands	3	9	0	0	0	0	0	9	0	0	0	0	3
United States	9	6	0	0	0	1	0	2	0	0	0	0	12
Treaty Partners (de minimis rule applies)	16	6	0	0	2	0	0	5	0	0	0	0	15
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	187	121	1	0	4	2	0	59	0	0	0	1	241
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	Australia	3	5	0	0	0	1	0	3	0	0	0	4
	Belgium	7	11	1	0	0	0	1	6	0	0	0	10
	Canada	3	5	0	0	0	1	0	2	0	0	2	3
	Germany	29	105	3	7	7	64	2	4	0	0	0	47
	Denmark	2	4	0	1	0	0	0	1	0	0	0	4
	Spain	9	12	0	3	0	1	0	2	0	0	0	15
	France	12	17	3	0	0	1	0	1	0	2	0	22
	India	11	1	0	0	0	0	0	0	0	0	0	12
	Ireland	3	12	0	0	0	0	0	0	0	0	1	14
	Italy	10	10	0	0	0	1	0	0	0	0	0	19
	Netherlands	10	16	0	1	0	0	0	9	0	1	0	15
	Norway	2	4	1	0	0	0	0	1	0	0	0	4
	Sweden	9	1	0	0	1	0	0	2	0	0	0	7
	United States	46	71	1	0	0	65	0	6	0	0	0	45
	South Africa	4	3	1	0	0	0	1	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	9	10	2	0	1	1	0	3	0	0	0	12
Row 3	Treaty Partners (Others)	0	1	0	1	0	0	0	0	0	0	0	0
	Total	169	288	12	13	9	135	4	40	0	3	0	238
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	
Row 1	Austria	10.26	0.43	n.a.	n.a.
	Canada	21.95	1.15	4.40	17.56
	Switzerland	12.03	0.75	7.43	22.32
	Denmark	2.27	0.53	n.a.	n.a.
	Spain	19.79	0.95	6.62	16.64
	France	21.51	0.95	19.13	3.21
	India	25.15	1.01	2.15	23.00
	Ireland	13.91	0.89	6.51	7.40
	Italy	25.02	0.97	31.23	1.23
	Netherlands	8.03	1.52	3.19	5.67
	United States	9.57	1.11	5.65	10.45
Row 2	Treaty Partners (de minimis rule applies)	24.00	1.45	8.82	13.46
	Total	18.45	1.05	7.90	13.94
Notes:					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Australia	9.04	1.46	n.a.	n.a.
	Belgium	7.89	0.91	4.05	5.93
	Canada	6.19	1.06	8.73	3.79
	Germany	1.27	2.92	4.45	8.79
	Denmark	4.85	1.55	1.25	2.33
	Spain	12.70	1.81	4.71	15.76
	France	9.00	2.18	8.39	12.36
	Ireland	13.05	0.76	7.30	5.75
	Italy	22.72	1.15	n.a.	n.a.
	Netherlands	7.32	0.88	2.58	5.26
	Norway	2.32	2.17	0.00	0.00
	Sweden	11.75	0.89	4.83	6.85
	United States	3.30	2.00	3.60	19.79
	South Africa	15.52	2.10	2.30	27.19
Row 2	Treaty Partners (de minimis rule applies)	7.92	1.15	3.42	7.02
Row 3	Treaty Partners (Others)	4.00	0.00	n.a.	n.a.
	Total	3.99	2.18	4.11	9.33
Notes:					

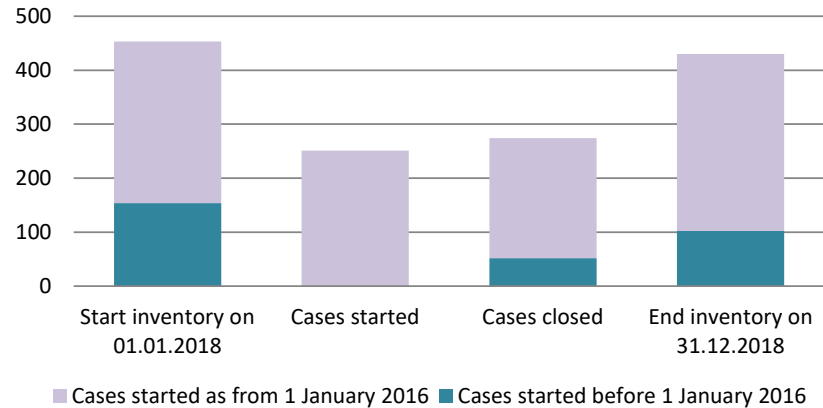
Annex B

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	7.38	1.91	6.05	11.69
Notes:					

United Kingdom

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	101	0	39	62
Other cases	53	0	13	40

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	143	80	50	173
Other cases	156	171	172	155

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	46.00
Other cases	47.90

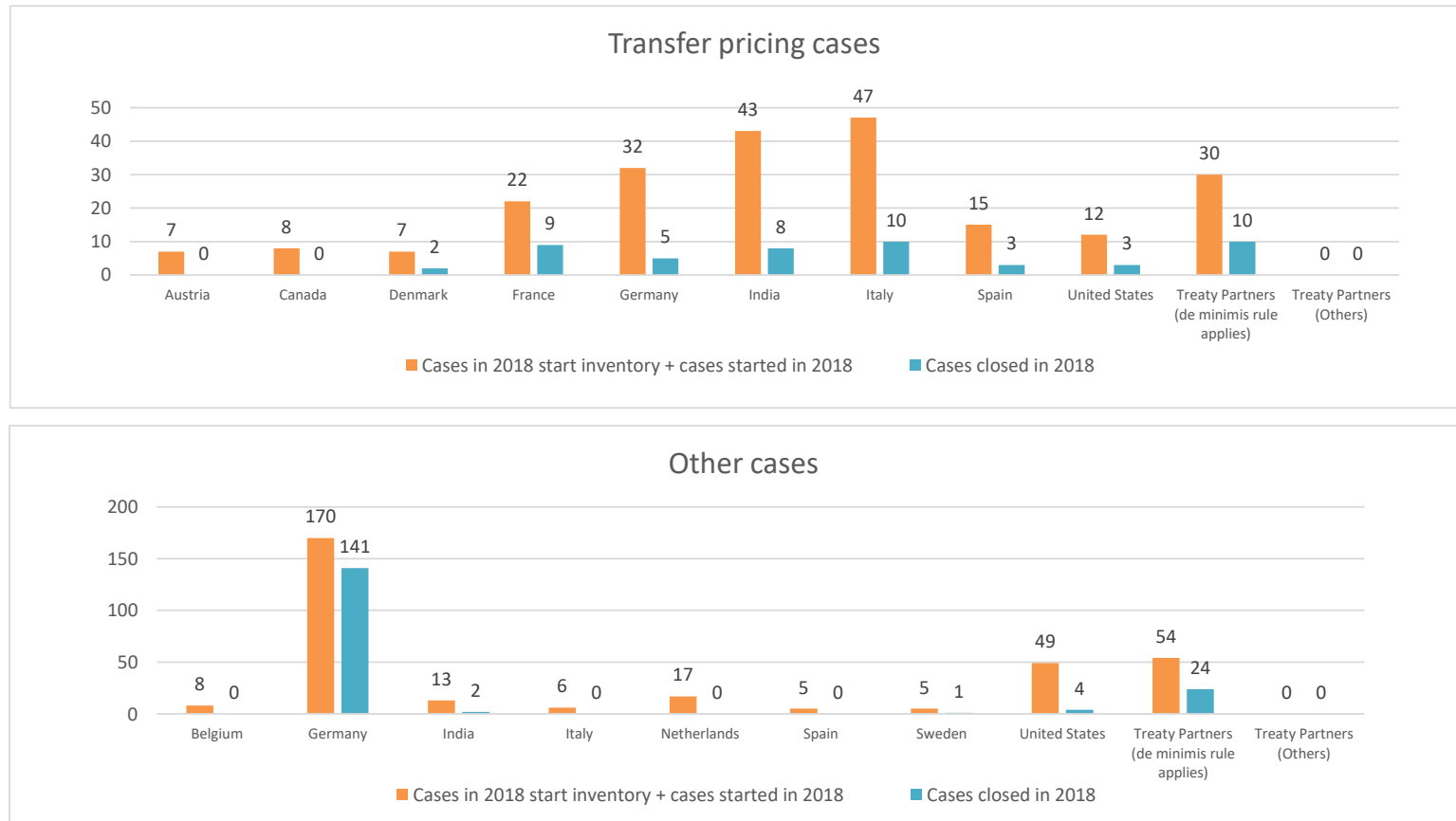
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.98	1.02	12.12	7.86
Other cases	2.94	1.39	2.43	9.22

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)

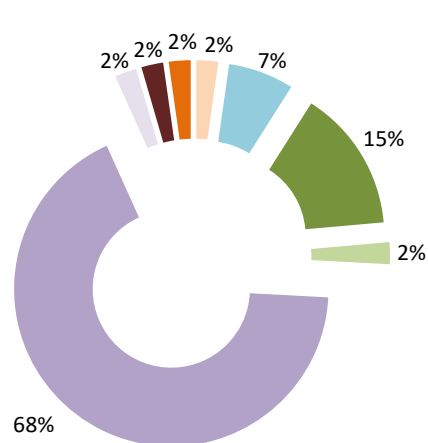
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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.

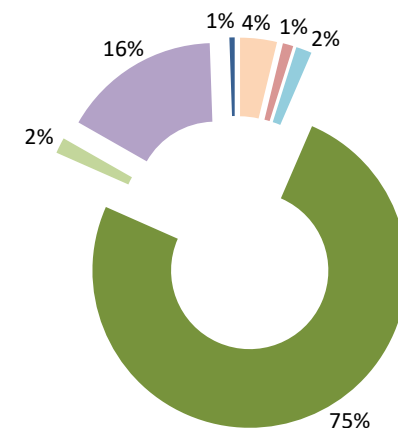
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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)	2	0	6	13	2	60	2	0	2	2	89
Cases started before 1 January 2016	0	0	0	3	1	30	2	0	1	2	39
Cases started as from 1 January 2016	2	0	6	10	1	30	0	0	1	0	50
Other cases (all)	7	2	3	139	3	30	0	1	0	0	185
Cases started before 1 January 2016	0	0	0	0	0	13	0	0	0	0	13
Cases started as from 1 January 2016	7	2	3	139	3	17	0	1	0	0	172
All cases	9	2	9	152	5	90	2	1	2	2	274

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	101	0	0	0	3	1	30	2	0	1	2	62	46.00
Row 2	Others	53	0	0	0	0	0	13	0	0	0	0	40	47.90
Row 3	Total	154	0	0	0	3	1	43	2	0	1	2	102	46.48
<p><u>Notes:</u></p> <p>1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p> <p>2) Attribution/Allocation: The number of pre-2016 cases in the MAP inventory on 1 January 2018 is nine less than the number of pre-2016 cases reported in the MAP inventory on 31 December 2017 because seven cases were actually closed before the end of 2017 and two cases were duplicates of an existing case and so should not have been included in the statistical reporting.</p> <p>3) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received; and</p> <p>(ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	1	6	0	0	0	0	0	0	0	0	0	0	7
	Canada	6	2	0	0	0	0	0	0	0	0	0	0	8
	Denmark	4	3	0	0	0	0	0	2	0	0	0	0	5
	France	13	9	2	0	1	2	0	4	0	0	0	0	13
	Germany	23	9	0	0	1	2	0	2	0	0	0	0	27
	India	33	10	0	0	1	0	0	7	0	0	0	0	35
	Italy	29	18	0	0	3	1	1	5	0	0	0	0	37
	Spain	9	6	0	0	0	1	0	2	0	0	0	0	12
	United States	5	7	0	0	0	0	0	3	0	0	0	0	9
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	20	10	0	0	0	4	0	5	0	0	1	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	143	80	2	0	6	10	1	30	0	0	1	0	173
Notes 1) Treaty Partners (<i>de minimis</i> rule applies): The number of post-2015 cases in the MAP inventory on 1 January 2018 is one more than the number of post-2015 cases reported in the MAP inventory on 31 December 2017 because the United Kingdom and its treaty partner have determined that one case with 2017 start date was not included in the statistical reporting for 2017. 2) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.														

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	Belgium	8	0	0	0	0	0	0	0	0	0	0	8
	Germany	37	133	0	2	0	134	1	4	0	0	0	29
	India	9	4	2	0	0	0	0	0	0	0	0	11
	Italy	6	0	0	0	0	0	0	0	0	0	0	6
	Netherlands	17	0	0	0	0	0	0	0	0	0	0	17
	Spain	5	0	0	0	0	0	0	0	0	0	0	5
	Sweden	0	5	0	0	0	0	0	1	0	0	0	4
	United States	44	5	1	0	0	0	0	3	0	0	0	45
Row 2	Treaty Partners (de minimis rule applies)	30	24	4	0	3	5	2	9	0	1	0	30
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	156	171	7	2	3	139	3	17	0	1	0	155

Notes:
1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.
2) Treaty Partners (de minimis rule applies): The number of post-2015 cases in the MAP inventory on 1 January 2018 includes three cases which were recorded as Treaty Partners (Others) in the MAP inventory on 31 December 2017, however the country had been using the framework in 2018.
3) Treaty Partner India: The number of post-2015 cases in the MAP inventory on 1 January 2018 is four more than the number of post-2015 cases reported in the MAP inventory on 31 December 2017 because the United Kingdom and its treaty partner have determined that four cases with 2016 start dates inadvertently were not included in the statistical reporting for 2016 and 2017.

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	22.18	1.15	26.07	0.79
	France	11.25	1.05	15.04	4.54
	Germany	14.20	1.14	10.08	13.40
	India	14.53	0.72	7.00	9.67
	Italy	14.11	1.01	16.49	3.18
	Spain	10.65	0.98	4.32	9.90
	United States	21.13	0.99	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	3.60	0.24	2.77	3.28
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	14.98	1.02	12.12	7.86
<u>Notes:</u>					
MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.					

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	1.41	1.39	3.10	10.62
	India	1.35	1.18	0.75	0.42
	Sweden	2.70	0.95	0.46	2.24
	United States	18.88	0.92	3.10	15.78
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1.31	0.21	1.40	5.10
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	2.94	1.39	2.43	9.22
<p><u>Notes:</u> MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p>					

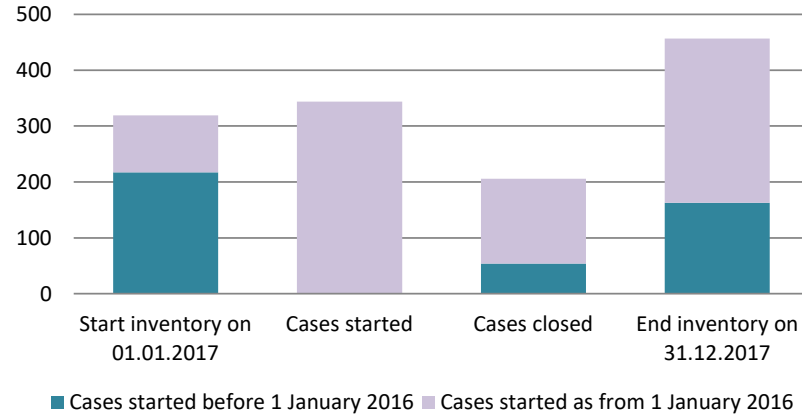
Annex B

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	5.65	1.31	6.13	8.70
<p><u>Notes:</u> MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p>					

United Kingdom

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	149	0	39	110
Other cases	68	0	15	53

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	60	110	28	142
Other cases	42	234	124	152

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.67
Other cases	35.20

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

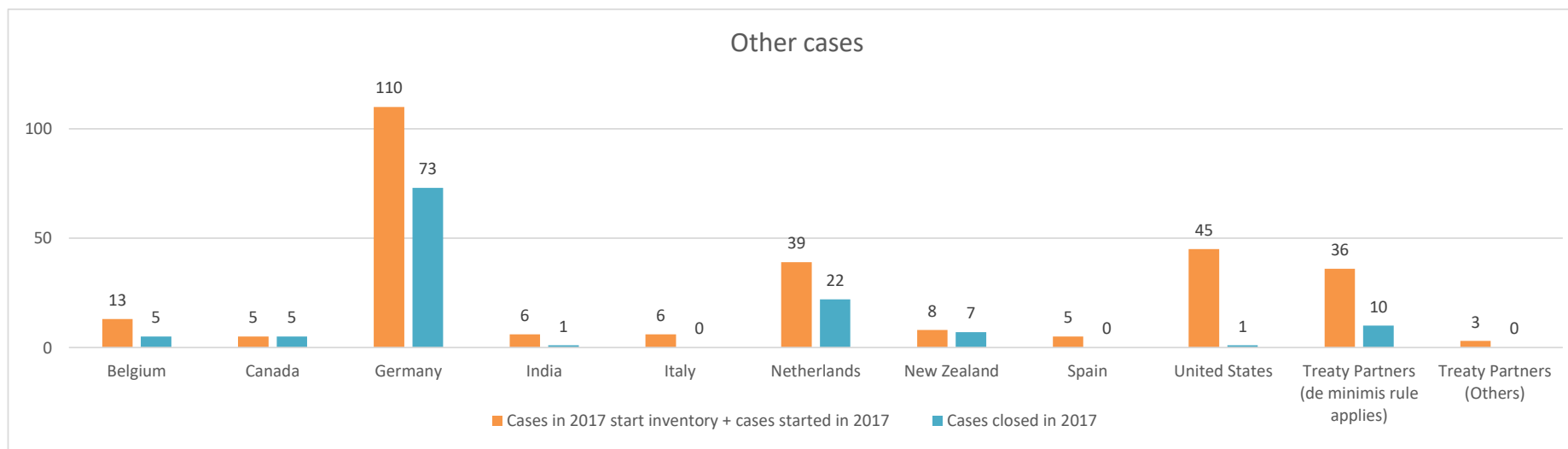
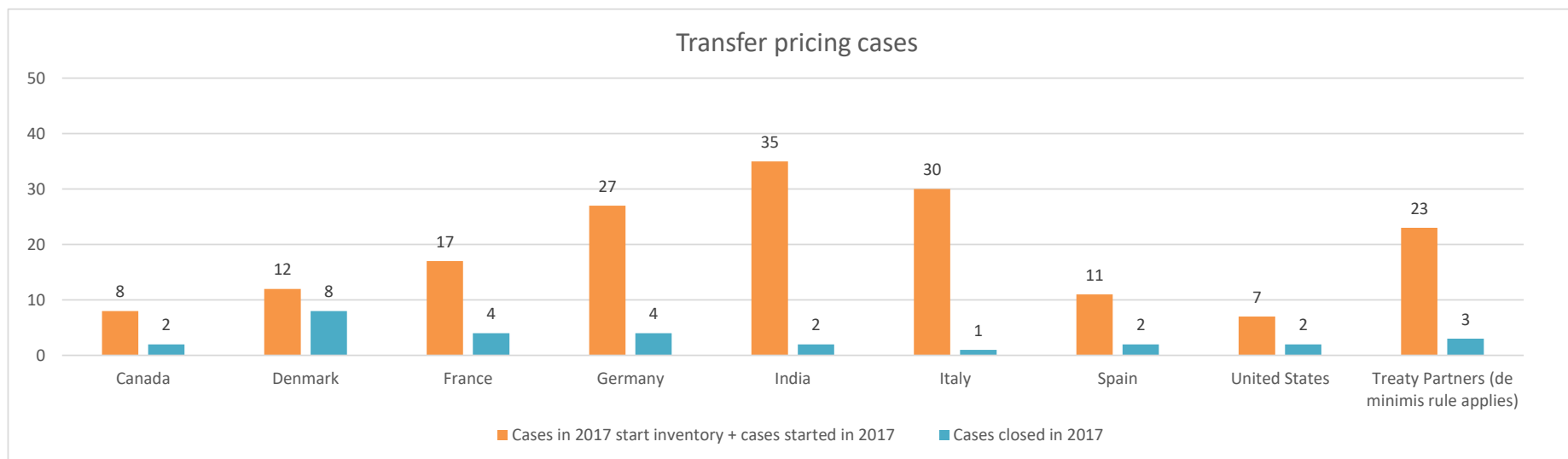
- (i) start date: the date when the MAP request was received; and
- (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.34	1.09	4.94	1.55
Other cases	3.10	0.92	2.27	3.44

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)

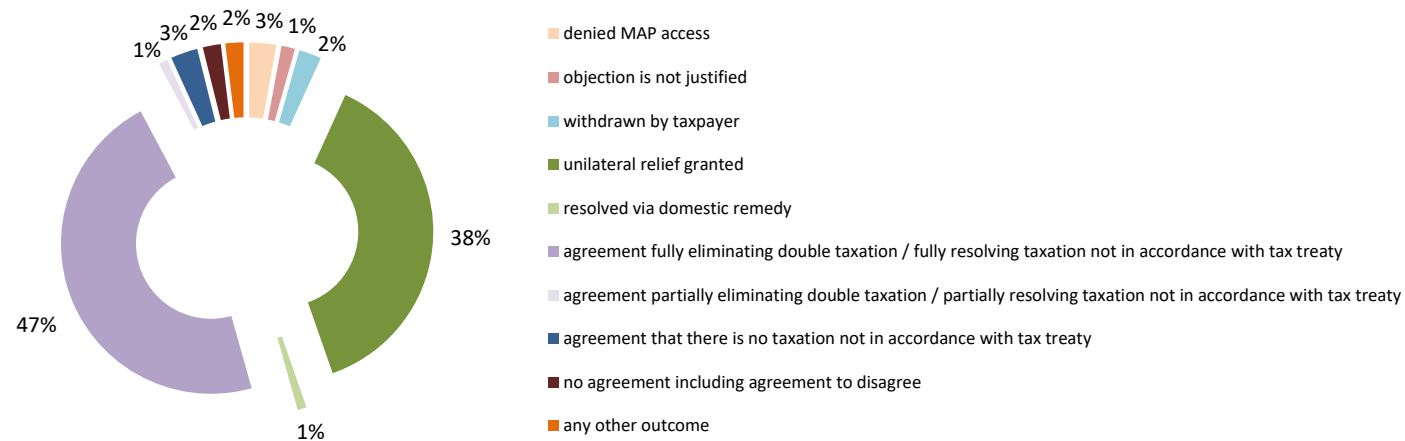
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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)	2	0	3	4	2	46	2	0	4	4	67
Cases started before 1 January 2016	0	0	0	0	2	27	2	0	4	4	39
Cases started as from 1 January 2016	2	0	3	4	0	19	0	0	0	0	28
Other cases (all)	4	3	2	74	0	50	0	6	0	0	139
Cases started before 1 January 2016	0	0	0	0	0	15	0	0	0	0	15
Cases started as from 1 January 2016	4	3	2	74	0	35	0	6	0	0	124
All cases	6	3	5	78	2	96	2	6	4	4	206

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	149	0	0	0	0	2	27	2	0	4	4	110	38.67
Row 2	Others	68	0	0	0	0	0	15	0	0	0	0	53	35.20
Row 3	Total	217	0	0	0	0	2	42	2	0	4	4	163	37.71
<p>Notes:</p> <p>1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received; and</p> <p>(ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	2	6	0	0	0	2	0	0	0	0	0	6
	Denmark	2	10	0	0	0	0	0	8	0	0	0	4
	France	6	11	2	0	1	1	0	0	0	0	0	13
	Germany	7	20	0	0	1	0	0	3	0	0	0	23
	India	15	20	0	0	0	0	0	2	0	0	0	33
	Italy	12	18	0	0	1	0	0	0	0	0	0	29
	Spain	2	9	0	0	0	0	0	2	0	0	0	9
	United States	4	3	0	0	0	1	0	1	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	10	13	0	0	0	0	0	3	0	0	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	60	110	2	0	3	4	0	19	0	0	0	142
Notes													
1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.													
2) The number of post-2015 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:													
(i) One treaty partner: the number of post-2015 cases in MAP inventory on 1 January 2017 is five more than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United Kingdom and its treaty partner have determined that five cases with 2016 start dates inadvertently were not included in statistical reporting for 2016;													
(ii) Treaty Partner (de minimis): The number of post-2015 cases in MAP inventory on 1 January 2017 includes one fewer case than recorded in the number of post-2015 cases reported in MAP inventory on 31 December 2016, as this case was inadvertently recorded as type attribution allocation and should have been recorded as type other.													
(iii) Treaty Partner (Others): The number of post-2015 cases in MAP inventory on 1 January 2017 is one less (i.e. total equals 0) than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the one post-2015 case was settled in 2016, under category 'Denied MAP access', but had not been notified to the United Kingdom until after the submission of the 2016 statistics.													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	6	7	0	1	0	1	0	3	0	0	0	0	8
	Canada	3	2	0	0	0	0	0	2	0	3	0	0	0
	Germany	3	107	0	1	1	71	0	0	0	0	0	0	37
	India	2	4	1	0	0	0	0	0	0	0	0	0	5
	Italy	1	5	0	0	0	0	0	0	0	0	0	0	6
	Netherlands	4	35	0	0	1	0	0	21	0	0	0	0	17
	New Zealand	4	4	1	0	0	0	0	6	0	0	0	0	1
	Spain	2	3	0	0	0	0	0	0	0	0	0	0	5
	United States	8	37	0	0	0	1	0	0	0	0	0	0	44
Row 2	Treaty Partners (de minimis rule applies)	9	27	2	1	0	1	0	3	0	3	0	0	26
Row 3	Treaty Partners (Others)	0	3	0	0	0	0	0	0	0	0	0	0	3
	Total	42	234	4	3	2	74	0	35	0	6	0	0	152
Notes:														
1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.														
2) The number of post-2015 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:														
(i) One Treaty Partner: The number of post-2015 cases in MAP inventory on 1 January 2017 is two more than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United Kingdom and its treaty partner have determined that two cases with 2016 start dates inadvertently were not included in statistical reporting for 2016; and														
(ii) Treaty Partner (de minimis): The number of post-2015 cases in MAP inventory on 1 January 2017 includes one additional case not recorded in the number of post-2015 cases reported in MAP inventory on 31 December 2016, as this case was inadvertently recorded as type attribution allocation and should have been recorded as type other.														
(iii) Treaty Partner (Others): The number of post-2015 cases in MAP inventory on 1 January 2017 is one less (i.e. total equals 0) than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the one case was actually started before 1 January 2016, and so should not have been included in the statistical reporting for 2016.														

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	Canada	2.92	0.95	2.80	0.12
	Denmark	4.45	0.83	3.85	1.21
	France	6.00	1.15		
	Germany	11.60	1.52	11.87	3.67
	India	4.22	0.84	5.72	0.00
	Italy	12.00	1.15		
	Spain	12.81	1.78	8.19	4.62
	United States	4.59	1.07	4.59	0.00
Row 2	Treaty Partners (de minimis rule applies)	3.55	0.98	2.13	1.42
Row 3	Treaty Partners (Others)				
	Total Average Time	6.34	1.09	4.94	1.55

Notes:

MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.

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	Belgium	6.94	1.13	1.63	6.69
	Canada	4.59	2.44	1.97	2.62
	Germany	1.38	0.62	0.39	6.67
	India	5.10	1.45	0.16	4.93
	Netherlands	4.60	1.43	3.51	0.83
	New Zealand	6.02	0.32	1.33	4.69
	United States	1.12	1.15	1.12	0.00
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7.81	1.27	1.50	7.23
Row 3	Treaty Partners (Others)				
	Total Average Time	3.10	0.92	2.27	3.44
<p><u>Notes:</u> MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p>					

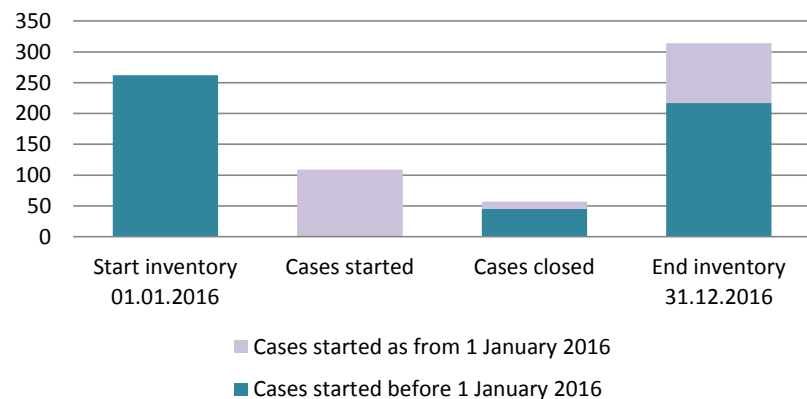
Annex B

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	3.70	0.95	3.03	2.90
<p><u>Notes:</u> MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p>					

United Kingdom

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	183	0	34	149
Other cases	79	0	11	68

MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	60	3	57
Other cases	0	49	9	40

Average time needed to close MAP cases

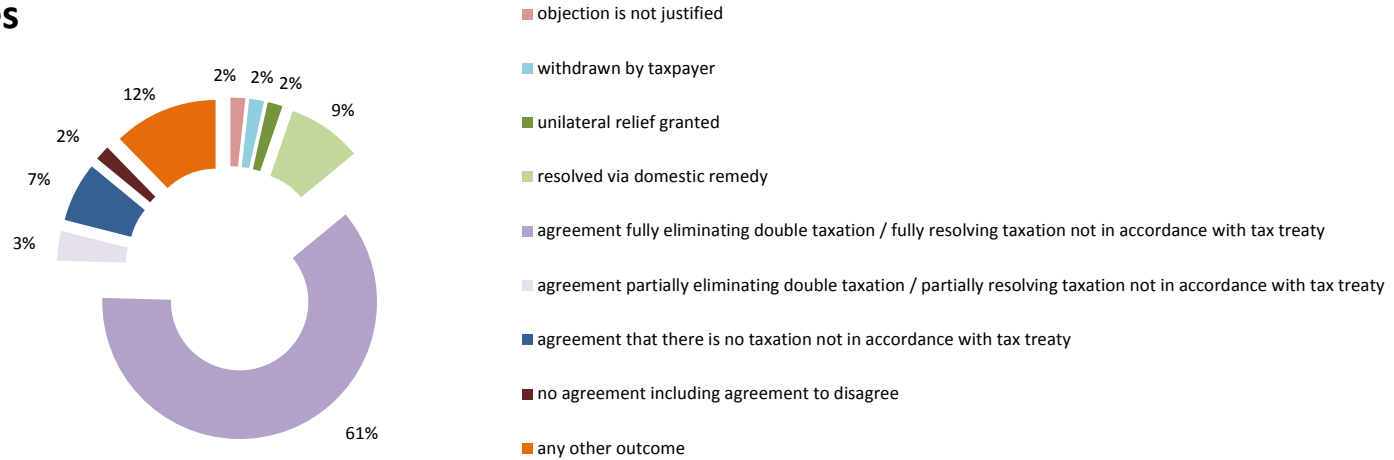
Cases started before 1 January 2016	Average time
Transfer pricing cases	27.59
Other cases	55.87

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: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.53	1.15	7.56	0.96
Other cases	2.97	0.70	1.05	1.92

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	1	3	23	1	4	0	5	37
Cases started before 1 January 2016	0	0	0	1	3	21	1	3	0	5	34
Cases started as from 1 January 2016	0	0	0	0	0	2	0	1	0	0	3
Other cases (all)	0	1	1	0	2	12	1	0	1	2	20
Cases started before 1 January 2016	0	0	1	0	2	6	1	0	1	0	11
Cases started as from 1 January 2016	0	1	0	0	0	6	0	0	0	2	9
All cases	0	1	1	1	5	35	2	4	1	7	57

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*¹²⁹) 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*).

¹²⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2015**

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	18	4			6	0	12	2	0	2	95.3	102.0
2010	8	1			3	0	4	0	1	1	57.8	59.0
2011	10	2			5	0	5	2	0	0	45.2	0.0
2012	18	4			7	3	11	0	0	1	33.1	32.0
2013	46	8			11	1	33	6	2	1	24.5	23.0
2014	81	11			19	2	56	9	6	0	8.1	9.0
2015			104	11	25	0	78	11	1	0	1.9	0.0
Total¹	181	30	104	11	76	6	199	30	10	5	21.3	41.4

¹ The statistics were reviewed for accuracy in 2016 as a result a number of previously unreported cases were identified these have been included in the opening inventory for 2015.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31March 2014**

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	10	6			3	2	7	4	0	0	111	70
2009	5	0			1	0	3	0	1	0	59	-
2010	14	1			6	0	7	1	1	0	47	-
2011	18	2			8	0	10	2	0	0	37	-
2012	32	5			14	1	17	4	1	0	24	25
2013	59	8			19	0	40	8	0	0	14	-
2014			105	12	28	1	76	11	1	0	2.9	2
Total	138	22	105	12	79	4	160	30	4	0	28.5	54.7

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2013**

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	9	5			2	0	7	5	0	0	86	--
2008	3	1			0	0	3	1	0	0	--	--
2009	9	1			4	0	5	0	0	1	43	46
2010	23	1			8	0	14	1	1	0	31	--
2011	28	3			9	1	18	2	1	0	22	29
2012	55	5			20	0	32	5	3	0	13	--
2013			71	8	12	0	59	8	0	0	4	--
Total	127	16	71	8	55	1	138	22	5	1	21	37.5

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2012**

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	10	1			3	0	7	1	0	0	81	--
2007	5	4			2	0	2	4	1	0	57	--
2008	7	1			3	0	3	1	1	0	45	--
2009	12	1			2	0	9	1	1	0	33	--
2010	42	1			17	0	23	1	2	0	23	--
2011	45	4			17	1	28	3	0	0	11	5
2012			64	5	9	0	55	5	0	0	3	--
Total	121	12	64	5	53	1	127	16	5	0	22.43	5

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	11	0			3	0	8	0	0	0	89	
2006	4	1			2	0	2	1	0	0	63	
2007	7	3			2	0	5	3	0	0	30	
2008	19	1			9	0	7	1	0	0	37	
2009	22	1			10	0	15	1	0	0	22	
2010	56	2			16	1	40	1	0	0	10	
2011			53	1	5	0	48	1	0	0	3	
Total	119	8	53	1	47	1	125	8	0	0	23	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: 31 March 2010

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	5	4			1	4	4	0	0	0	120	114
2005	7	0			0	0	7	0	0	0	-	-
2006	12	1			6	0	4	1	2	0	44	-
2007	15	3			7	0	7	3	1	0	36	-
2008	29	2			11	0	19	1	1	0	22	-
2009	47	1			11	0	22	1	1	0	12	-
2010			66	2	16	0	56	2	4	0	3	8
Total	115	11	66	2	52	4	119	8	10	1	28	29

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2009**

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	6	4			3	0	3	4	0	0	88	
2004	1	0			0	0	1	0	0	0	0	
2005	4	0			0	0	4	0	0	0	0	
2006	20	1			9	0	11	1	0	0	32	
2007	41	3			28	0	13	3	0	0		
2008	44	2			12	0	29	2	0	0	12	
2009			54	2	9	0	47	2	1	0	3	
Total	116	10	54	2	61	0	108	12	1	0	22	

MAP PROGRAM STATISTICS FOR 2008 REPORTING PERIOD

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2008**

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)
2001/02 or prior	4	---	2	2		70
2002/03	7	---	3	4		62
2003/04	8	---	6	2		43
2004/05	3	---	1	2	1	35
2005/06	36	---	17	19		25
2006/07	49	---	13	36		14
2007/08	2	44	5	41		6
Total	109	44	47	106	1	27

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **United Kingdom/Royaume-Uni**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: **31 March 2008**

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)
2001/02 or prior	4	---	2	2		70
2002/03	7	---	3	4		62
2003/04	8	---	6	2		43
2004/05	3	---	1	2	1	35
2005/06	36	---	17	19		25
2006/07	49	---	13	36		14
2007/08	2	44	5	41		6
Total	109	44	47	106	1	27