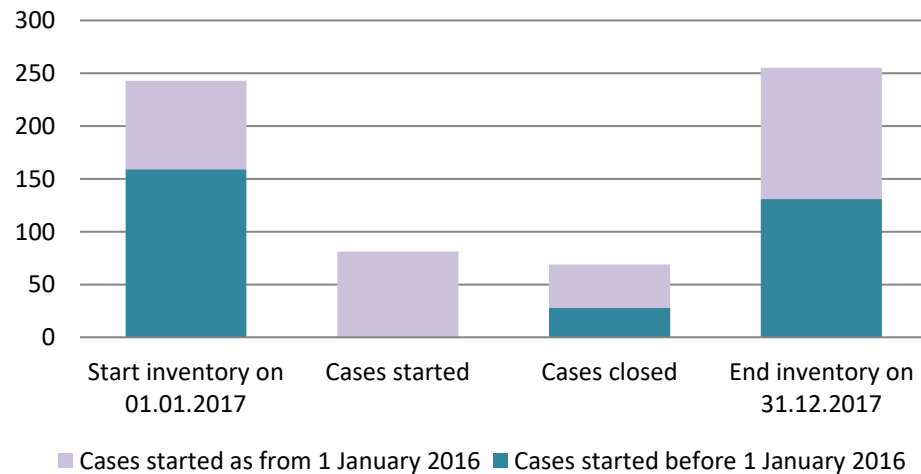


Austria

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	69	0	12	57
Other cases	90	0	16	74

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	37	14	54
Other cases	53	44	27	70

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.50
Other cases	42.80

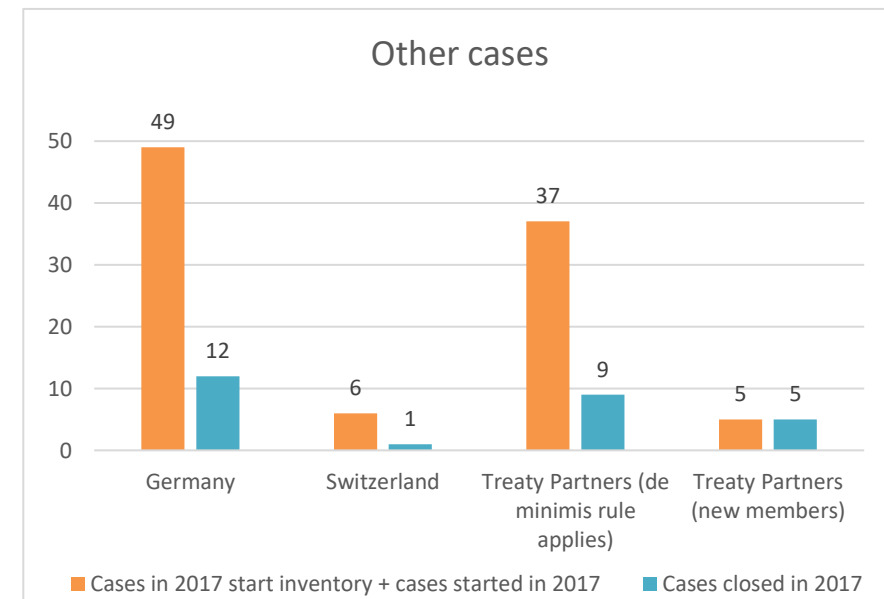
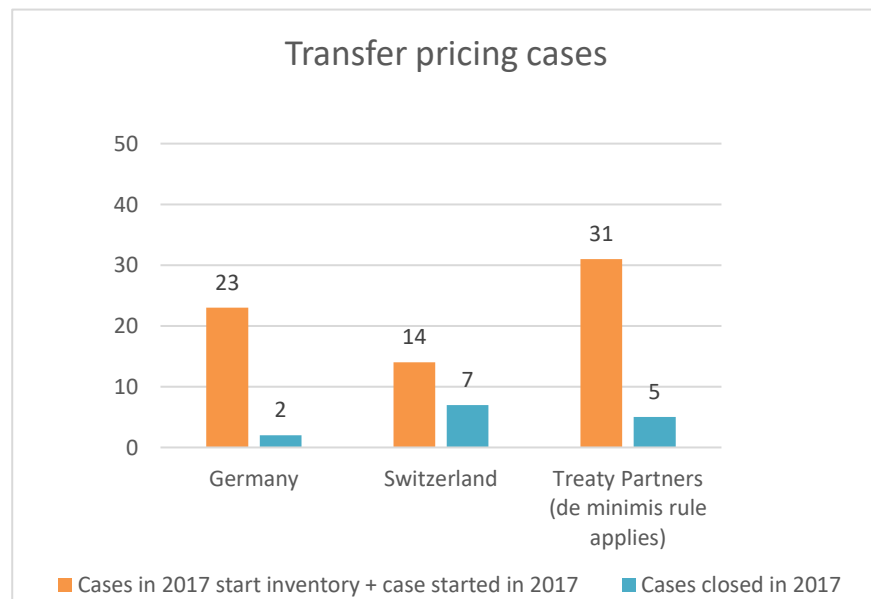
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and
 (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the 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	10.89	1.95	n.a.	n.a.
Other cases	8.74	1.79	3.08	6.55

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)

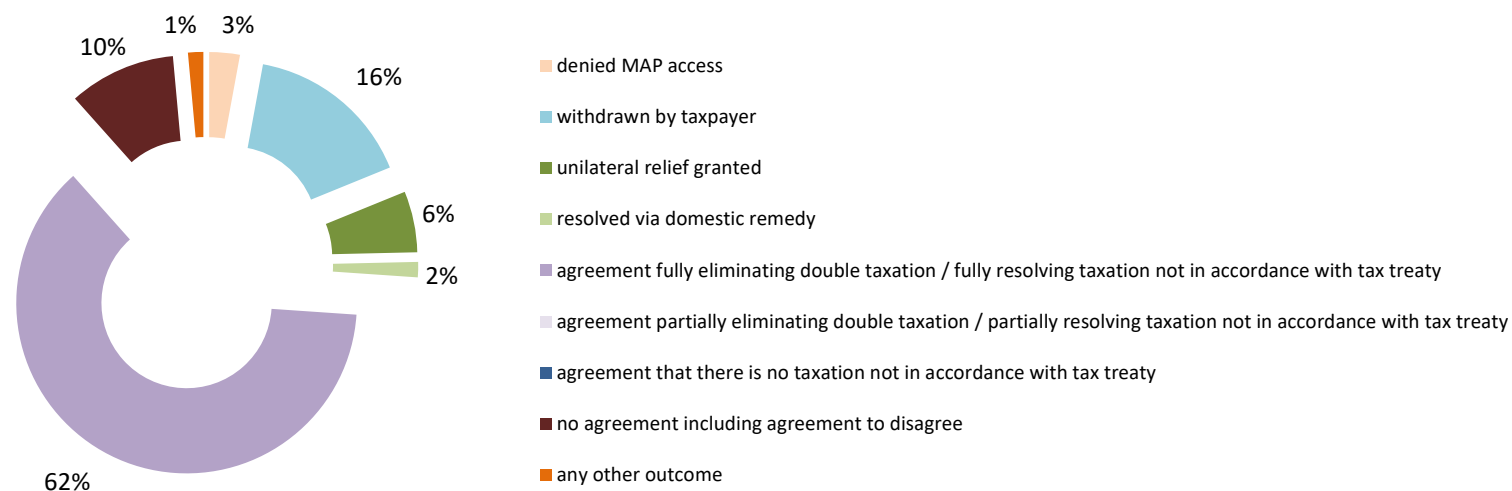
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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 (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	4	1	0	21	0	0	0	0	26
Cases started before 1 January 2016	0	0	2	0	0	10	0	0	0	0	12
Cases started as from 1 January 2016	0	0	2	1	0	11	0	0	0	0	14
Other cases (all)	2	0	7	3	1	22	0	0	7	1	43
Cases started before 1 January 2016	0	0	3	1	1	8	0	0	2	1	16
Cases started as from 1 January 2016	2	0	4	2	0	14	0	0	5	0	27
All cases	2	0	11	4	1	43	0	0	7	1	69

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	69	0	0	2	0	0	10	0	0	0	0	57	41.50
Row 2 Others	90	0	0	3	1	1	8	0	0	2	1	74	42.80
Row 3 Total	159	0	0	5	1	1	18	0	0	2	1	131	42.24

Notes:

- 1) To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.
- 2) The categorization of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and
 - (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.
- 4) The average resolution times are distorted by several special cases.

For allocation cases:

 - (i) one particularly difficult MAP involved Austria and 3 other countries and took 63.45 to resolve.
 - (ii) one extremely long case (83.70 months) took this long to resolve.

For other cases:

 - (i) one very long other case (78.44 months) took this long because the other CA only responded to Austria's position paper after 2.5 years and then did not respond to our additional arguments for another 2 years and 9 months, despite repeated reminders.
 - (ii) in another case (also "other cases"), which lasted 83.8 months, 4 years were spent exchanging details about the facts of the case with the other competent authority because the CA requested additional information 3 times. There were several months response time between the request of the other CA, the forwarding of the request to the taxpayer, the response of the taxpayer and the forwarding of the response back to the other CA. After the last batch of documents was sent, 2.5 years passed until the other CA sent a response which led to the closing of the MAP without agreement.
 - (iii) in a third "other" case (total duration: 41.65 months), the foreign CA did not respond to Austria's position paper for 1.5 years due to criminal proceedings in the case. A further 1.5 years delay were caused by a domestic remedy being used by the taxpayer which led to a stay of the MAP.
 - (iv) finally, a fourth "other" case was delayed for 3 years by a lack of response of the foreign CA to Austria's position paper (total case duration: 47.9 months).

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	Germany	8	15	0	0	1	0	0	1	0	0	0	0	21
	Switzerland	9	5	0	0	0	0	0	7	0	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	14	17	0	0	1	1	0	3	0	0	0	0	26
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	31	37	0	0	2	1	0	11	0	0	0	0	54
<u>Notes</u>														
There are slight mismatches between Austria's opening inventory 2017 with two jurisdictions and its respective 2016 closing inventories since the reporting of cases was corrected. In one case with one of these jurisdictions there was a counting difference due to the request not being properly taken into account for the 2016 statistics, and in two other cases with the other jurisdiction, they were by mistake not reported in 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	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	Germany	24	25	2	0	0	2	0	8	0	0	0	37
	Switzerland	0	6	0	0	1	0	0	0	0	0	0	5
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	24	13	0	0	3	0	0	6	0	0	0	28
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Treaty Partners (new members)	5	0	0	0	0	0	0	0	0	5	0	0
	Total	53	44	2	0	4	2	0	14	0	5	0	70

Notes:
The label "Treaty Partners (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.

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	Germany	6.46	4.45	
	Switzerland	14.88	0.82	
Row 2	Treaty Partners (de minimis rule applies)	7.07	2.53	
Row 3	Treaty Partners (Others)			
	Total Average Time	10.89	1.95	n.a.
Notes:				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	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	9.58	1.16	3.93	7.56
	Switzerland	9.24	1.16		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.98	1.24	-0.26	4.25
Row 3	Treaty Partners (Others)				
	Treaty Partners (new members)	13.41	4.44	5.72	7.69
	Total Average Time	8.74	1.79	3.08	6.55
<u>Notes:</u>					
The label "Treaty Partners (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.					

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	9.48	1.85	3.08	6.55
	<u>Notes:</u>				