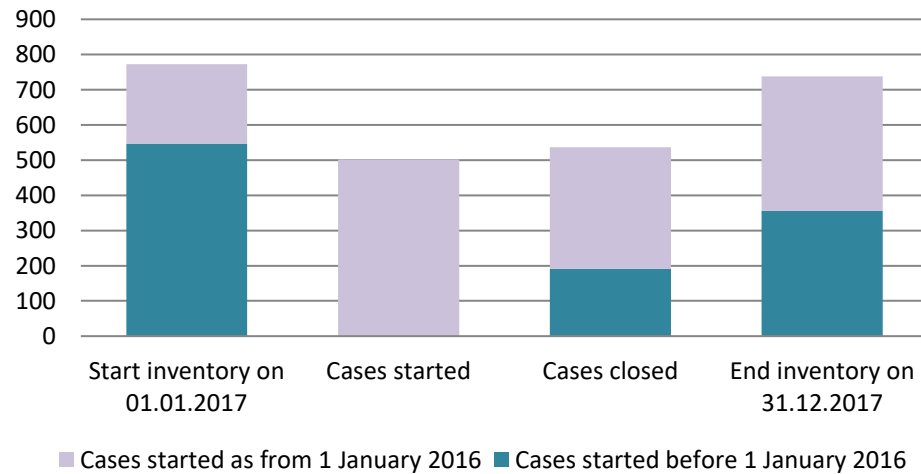


## Belgium

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	64	0	27	37
Other cases	483	0	164	319

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	22	37	13	46
Other cases	204	465	333	336

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.22
Other cases	43.63

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

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

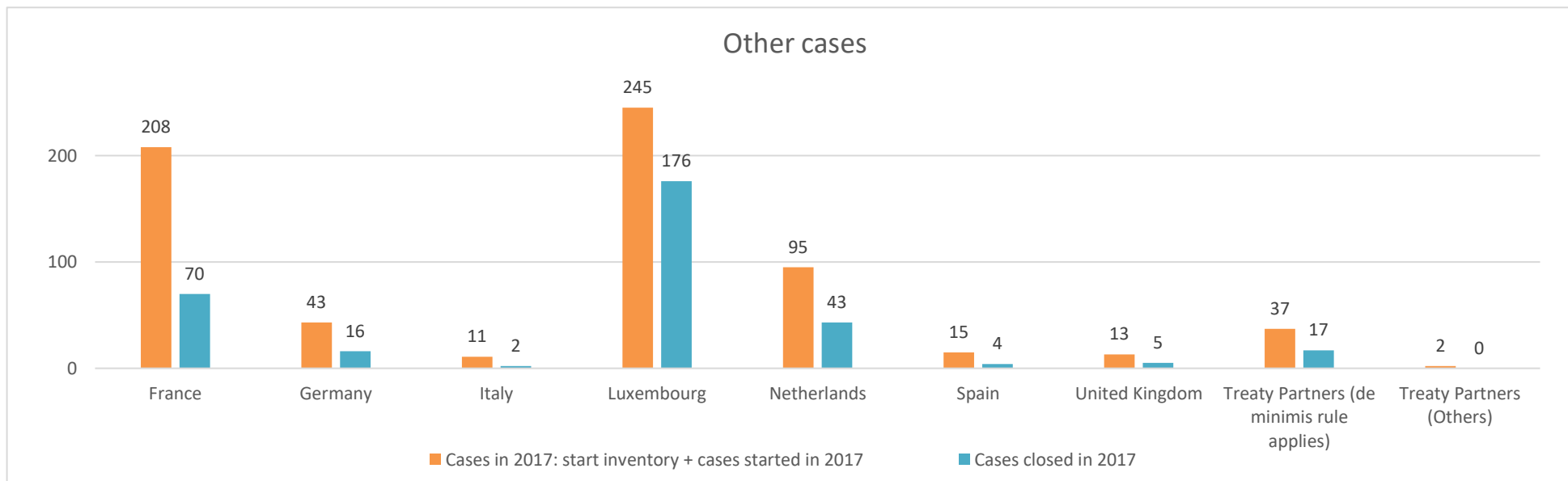
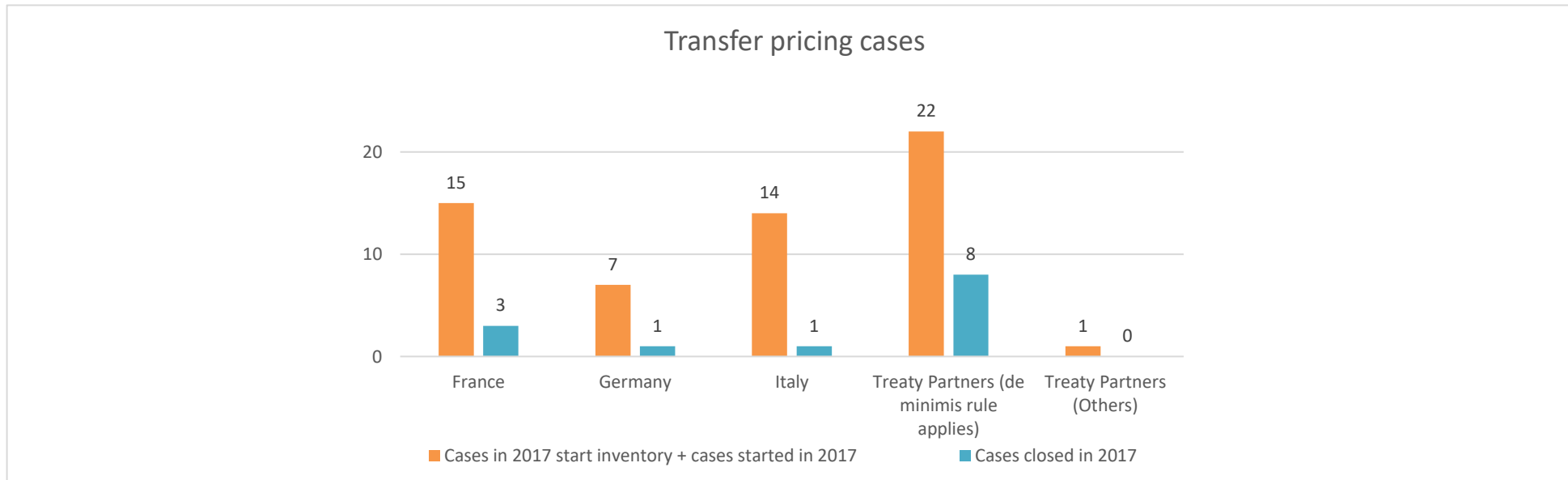
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.80	1.17	6.19	8.22
Other cases	4.51	1.28	3.50	3.78

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)

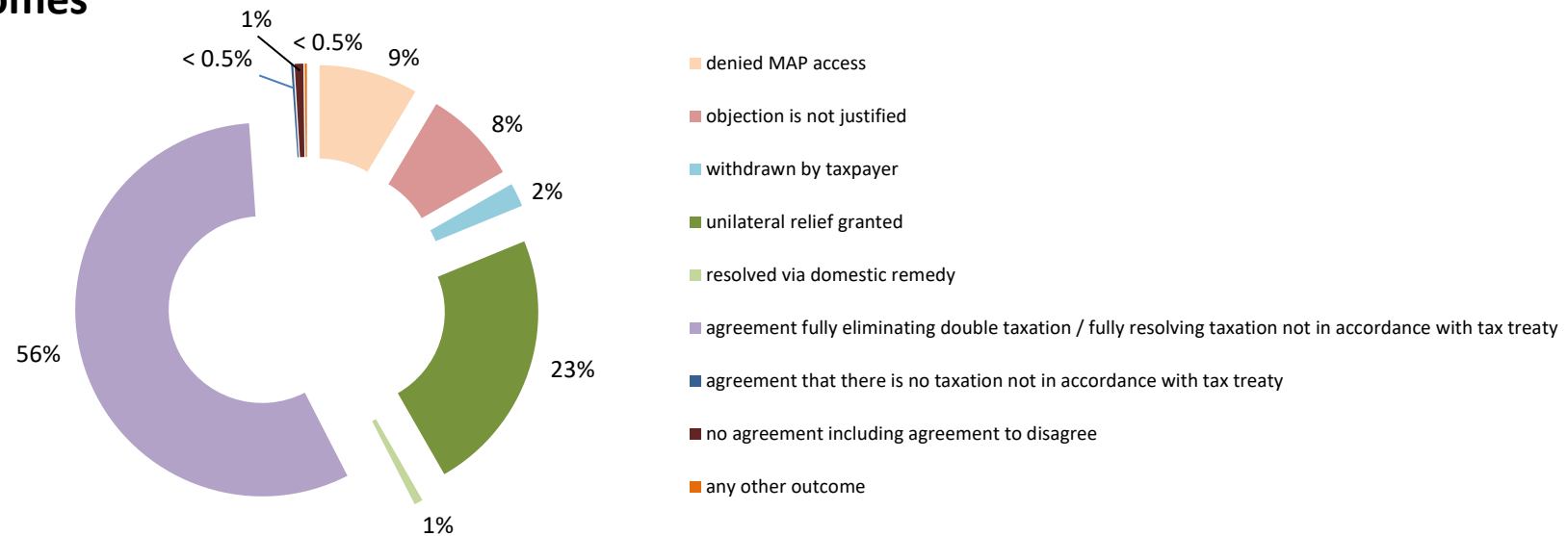
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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
<b>Transfer pricing cases (all)</b>	1	7	3	4	2	22	0	0	1	0	40
Cases started before 1 January 2016	1	7	1	1	2	15	0	0	0	0	27
Cases started as from 1 January 2016	0	0	2	3	0	7	0	0	1	0	13
<b>Other cases (all)</b>	45	37	8	119	2	281	0	1	3	1	497
Cases started before 1 January 2016	5	8	3	8	0	136	0	0	3	1	164
Cases started as from 1 January 2016	40	29	5	111	2	145	0	1	0	0	333
<b>All cases</b>	46	44	11	123	4	303	0	1	4	1	537

**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	64	1	7	1	1	2	15	0	0	0	0	37	38.22
Row 2 Others	483	5	8	3	8	0	136	0	0	3	1	319	43.63
Row 3 Total	547	6	15	4	9	2	151	0	0	3	1	356	42.87

**Notes:**

- 1) Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"
- 2) A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not
- 3) The start inventory of MAP cases (other cases) on 1 January 2017 differs from the end inventory on 31 December 2016 as Belgium has only been informed in 2017 of several MAP-cases already introduced in other member States before 2016.
- 4) The average time taken to close pre-2016 cases was computed by applying the following rules:
  - (i) start date: the date of filing of the MAP request; and
  - (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

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	France	5	10	0	0	0	0	0	2	0	0	1	0	12
	Germany	2	5	0	0	0	0	0	1	0	0	0	0	6
	Italy	7	7	0	0	1	0	0	0	0	0	0	0	13
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	8	14	0	0	1	3	0	4	0	0	0	0	14
Row 3	<b>Treaty Partners (Others)</b>	0	1	0	0	0	0	0	0	0	0	0	0	1
	<b>Total</b>	22	37	0	0	2	3	0	7	0	0	1	0	46
Notes														

## Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	France	69	139	22	7	0	9	1	31	0	0	0	0	138
	Germany	17	26	1	5	1	1	0	8	0	0	0	0	27
	Italy	3	8	0	1	1	0	0	0	0	0	0	0	9
	Luxembourg	74	171	13	4	2	80	0	77	0	0	0	0	69
	Netherlands	20	75	3	7	0	13	1	19	0	0	0	0	52
	Spain	1	14	0	1	0	3	0	0	0	0	0	0	11
	United Kingdom	6	7	0	1	0	1	0	3	0	0	0	0	8
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	14	23	1	3	1	4	0	7	0	1	0	0	20
Row 3	<b>Treaty Partners (Others)</b>	0	2	0	0	0	0	0	0	0	0	0	0	2
	<b>Total</b>	204	465	40	29	5	111	2	145	0	1	0	0	336
Notes:														

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	France	13.86	1.15	7.43	10.31
	Germany	10.95	2.04	4.73	6.21
	Italy	12.00	1.15		
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	7.87	1.08	5.16	6.05
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	9.80	1.17	6.19	8.22
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	France	5.78	1.30	3.56	5.08
	Germany	6.80	1.09	3.14	5.75
	Italy	2.58	1.15		
	Luxembourg	3.93	1.42	4.27	2.73
	Netherlands	4.15	0.91	1.77	4.48
	Spain	1.28	1.05		
	United Kingdom	6.94	1.13	1.63	6.69
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	4.23	1.07	1.64	3.81
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	4.51	1.28	3.50	3.78
<u>Notes:</u>					



Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	4.70	1.28	3.57	3.90
Notes:					