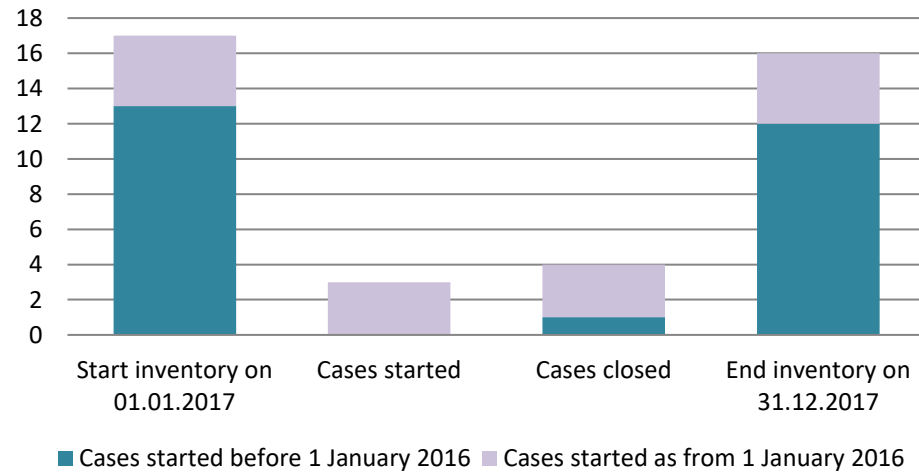


## Bulgaria

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	6	0	0	6
Other cases	7	0	1	6

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	2	0
Other cases	2	3	1	4

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	61.00

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

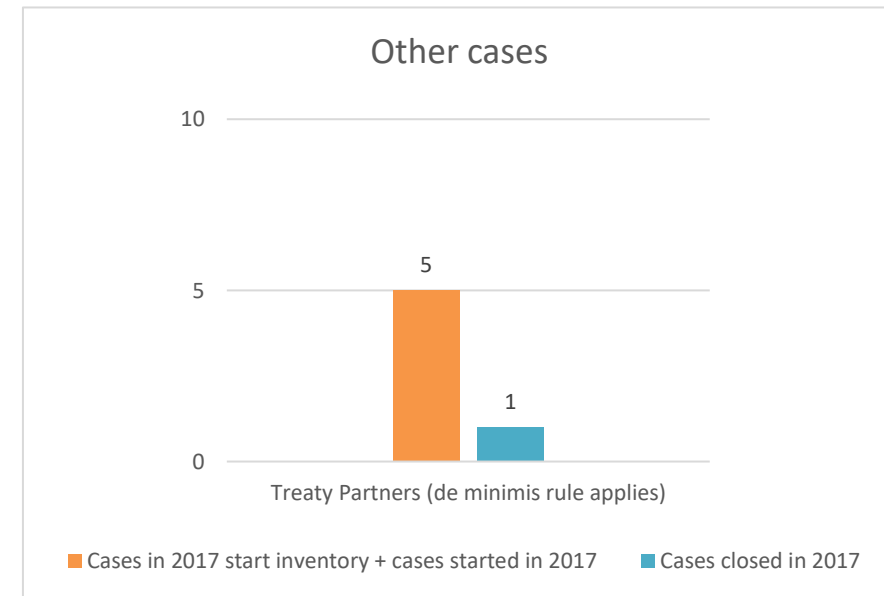
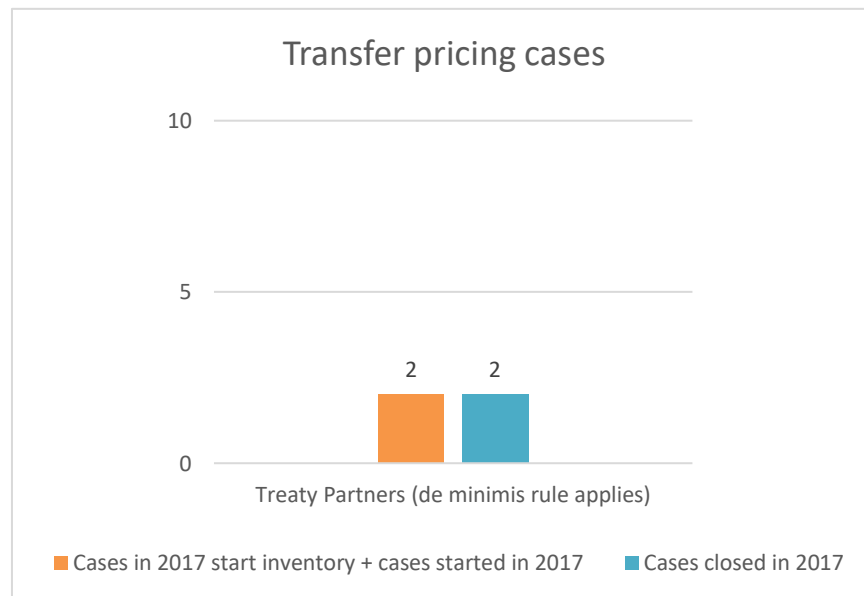
- (i) start date: the date of receipt of the MAP case by the competent authority (CA); and
- (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.98	1.76	n.a.	n.a.
Other cases	17.56	0.85	0.00	17.79

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>

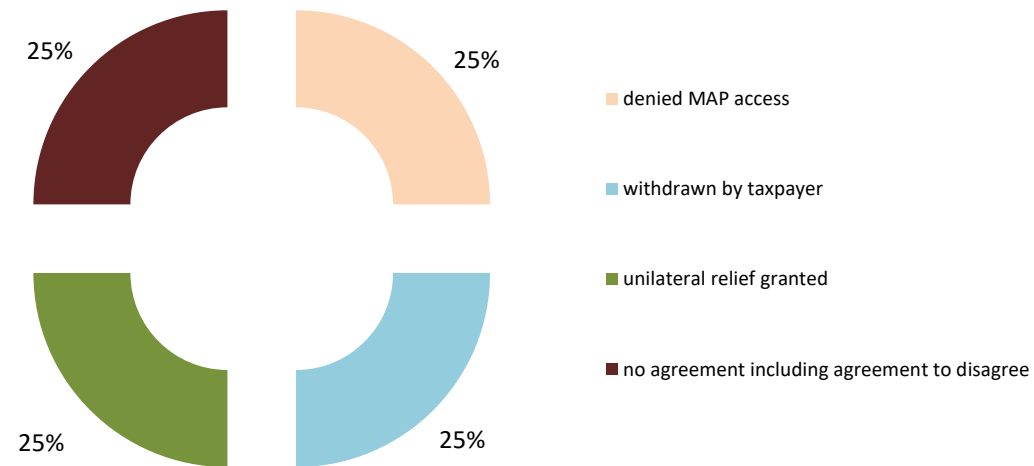
## Overview of MAP partners (only for cases started as from 1 January 2016)

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.

## 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>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	1	0	0	0	0	0	0	2
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
<b>All cases</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>

**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	6	0	0	0	0	0	0	0	0	0	0	6	n.a
Row 2 Others	7	0	0	0	0	0	0	0	0	1	0	6	61.00
Row 3 Total	13	0	0	0	0	0	0	0	0	1	0	12	61.00

**Notes:**

- 1) A MAP case is considered a case arising from a request made by a person pursuant to the MAP provisions of a tax convention irrespective to which of the two Competent Authorities involved the request has been made. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA) or a request made under the EU Arbitration Convention. The average time taken is calculated by aggregating the number of months it took to close the case during the reporting period, from the date of receipt of the MAP case by the CA to the date of notification by the CA to the taxpayer of the outcome of the MAP request. In addition, it could be noted that during the reporting period one MAP case made under the EU Arbitration Convention was closed.
- 2) Bulgaria uses the same definitions on Attribution/Allocation and Other cases as those indicated in MAP Statistics Reporting Framework applicable for post-2015 cases.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
  - (i) start date: the date of receipt of the MAP case by the competent authority (CA); and
  - (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

## 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 2	Treaty Partners ( <i>de minimis</i> rule applies)	2	0	1	0	0	1	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	2	0	1	0	0	1	0	0	0	0	0	0
<u>Notes</u>													
There is a mismatch between 2017 start inventory and 2016 end inventory as to the above indicated Attribution/allocation case with one jurisdiction. The mismatch is due to the fact that the other jurisdiction did not inform Bulgaria for the case in question as unilateral relief was granted. Respectively Bulgaria did not report the case with this jurisdiction in the end inventory on 31 December 2016. Bulgaria has been notified recently about the Attribution/allocation case with the jurisdiction (started in 2016) and Bulgaria has corrected its inventory as of 01 January 2017.													

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 2	Treaty Partners ( <i>de minimis</i> rule applies)	2	3	0	0	1	0	0	0	0	0	0	4
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	2	3	0	0	1	0	0	0	0	0	0	4
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 2 Treaty Partners (de minimis rule applies)	2.98	1.76		
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	2.98	1.76	n.a.	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 2 Treaty Partners ( <i>de minimis</i> rule applies)	17.56	0.85	0.00	17.79
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	17.56	0.85	0.00	17.79
<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>	7.84	1.46	0.00	17.79
Notes:					