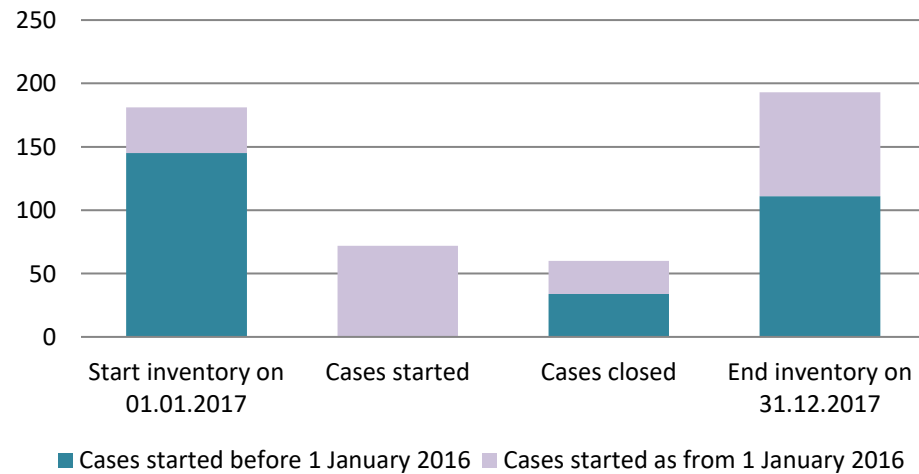


Denmark

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	115	0	31	84
Other cases	30	0	3	27

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	25	58	20	63
Other cases	11	14	6	19

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	37.00
Other cases	38.00

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: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and

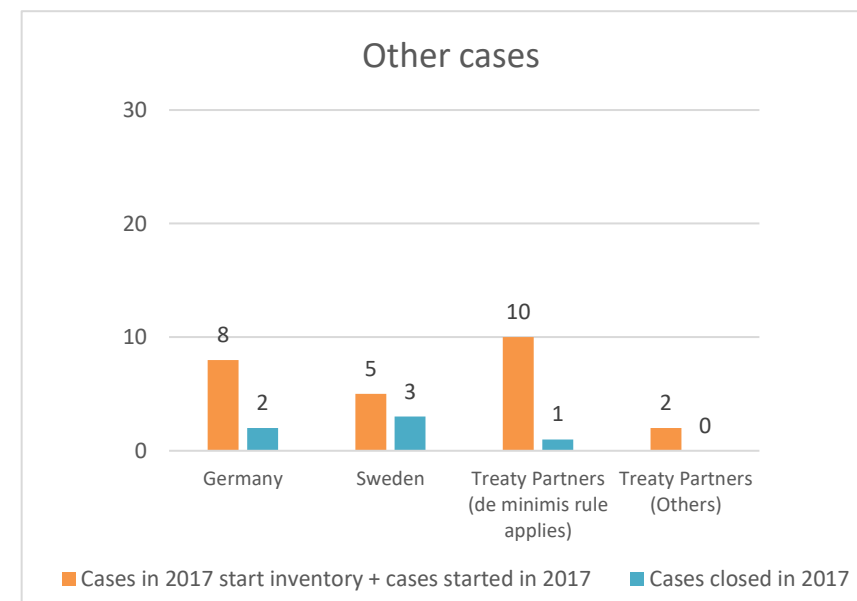
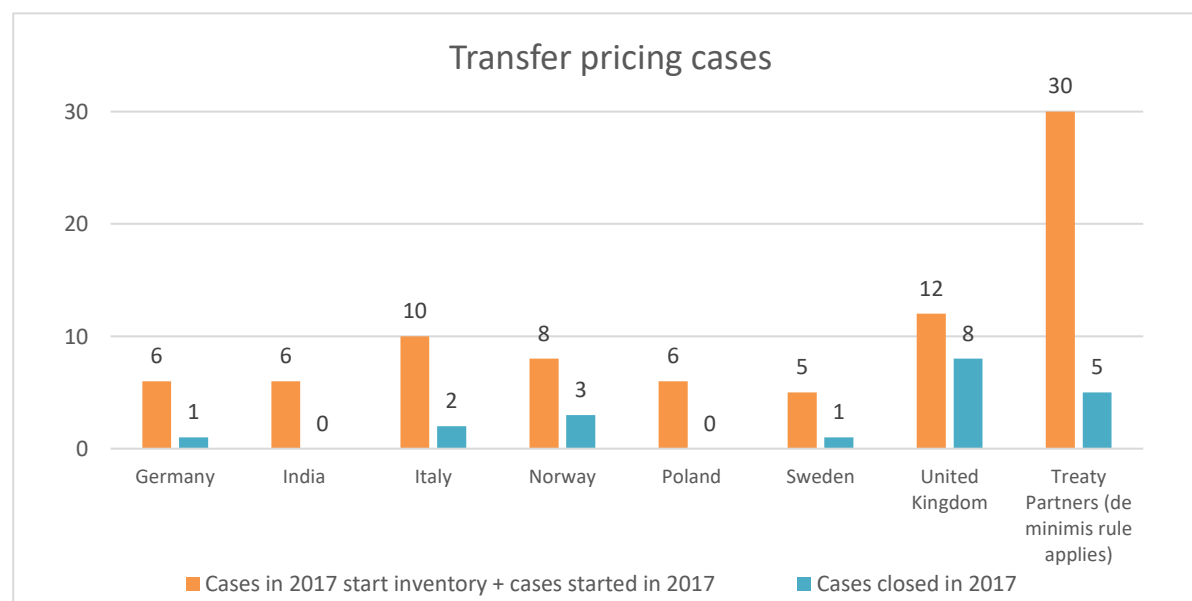
(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.94	1.17	3.96	2.96
Other cases	4.74	1.15	n.a.	n.a.

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)

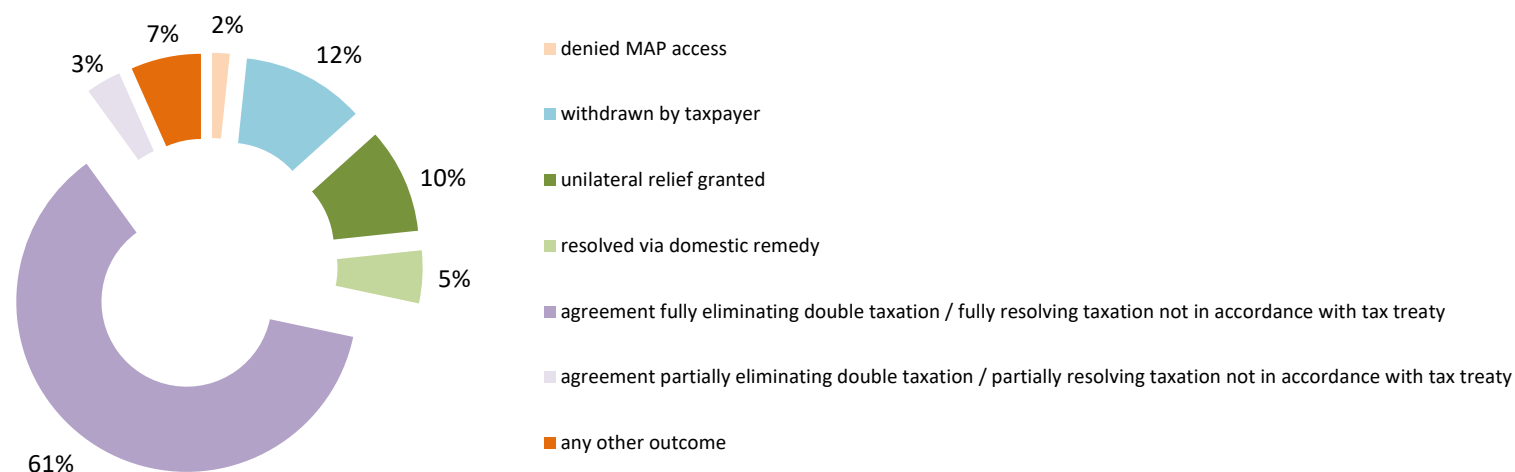
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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)	1	0	2	6	1	35	2	0	0	4	51
Cases started before 1 January 2016	0	0	2	2	1	23	1	0	0	2	31
Cases started as from 1 January 2016	1	0	0	4	0	12	1	0	0	2	20
Other cases (all)	0	0	5	0	2	2	0	0	0	0	9
Cases started before 1 January 2016	0	0	0	0	1	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	5	0	1	0	0	0	0	0	6
All cases	1	0	7	6	3	37	2	0	0	4	60

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	115	0	0	2	2	1	23	1	0	0	2	84	37.00
Row 2 Others	30	0	0	0	0	1	2	0	0	0	0	27	38.00
Row 3 Total	145	0	0	2	2	2	25	1	0	0	2	111	37.09

Notes:

- 1) Denmark counts the followings as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases. One of the "Any other outcome" cases was a protective claim.
- 2) Attribution/allocation cases: Article 7 and article 9 MAP cases. Other cases: All other articles of the tax conventions.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
 - (ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.
- 4) The numbers of pre-2016 cases in the inventory on 1 January 2016 in the table above is different from 2016 MAP statistics due to the followings:
 - (i) Attribution/allocation cases:
The 2016 end inventory of attribution/allocation cases were 114. One case, earlier registered as started during 2016 revealed to have started before 31-12-2015.
 - (ii) Other cases:
The 2016 end inventory of other cases were 28 but has changed because a new pre-2016 case with one jurisdiction turned up and a case with another jurisdiction turned up to be a pre- 2016 case and not a post-2015 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	Germany	3	3	0	0	0	0	0	1	0	0	0	0	5
	India	2	4	0	0	0	0	0	0	0	0	0	0	6
	Italy	1	9	0	0	0	0	0	0	0	0	0	2	8
	Norway	2	6	0	0	0	2	0	1	0	0	0	0	5
	Poland	1	5	0	0	0	0	0	0	0	0	0	0	6
	Sweden	2	3	0	0	0	1	0	0	0	0	0	0	4
	United Kingdom	2	10	0	0	0	0	0	8	0	0	0	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12	18	1	0	0	1	0	2	1	0	0	0	25
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	25	58	1	0	0	4	0	12	1	0	0	2	63
<u>Notes</u>														
1. Start inventory should have been 1 case for one treaty partner but was 2 cases.														
2. End 2016 was 1 case with one treaty partner but this request should have been treated as a protective claim. Neither the treaty partner nor Denmark had received the minimum information before the end of 2017. It will probably turn up as a 2018 case.														
3. Explanation of outcomes:														
* Column 4: One treaty partner denied access to MAP with reference to the time limit in art. 25 (1) because it considers the first proposal sent to the taxpayer as the first notification, whereas Denmark considers the first notification to be equal to the final decision sent to the taxpayer.														
* Column 13: Two cases concerning a Danish entity, which was dissolved 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
Germany	5	3	0	0	2	0	0	0	0	0	0	0	6
Sweden	1	4	0	0	3	0	0	0	0	0	0	0	2
Treaty Partners (<i>de minimis</i> rule applies)	4	6	0	0	0	0	1	0	0	0	0	0	9
Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
Total	11	14	0	0	5	0	1	0	0	0	0	0	19
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 Germany	9.40	1.91	0.56	8.84
Italy	14.50	1.15		
Norway	2.28	0.77		
Sweden	4.67	5.95		
United Kingdom	4.45	0.83	3.85	1.21
Row 2 Treaty Partners (de minimis rule applies)	10.67	0.87	5.34	5.07
Row 3 Treaty Partners (Others)				
Total Average Time	6.94	1.17	3.96	2.96
<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	Germany	6.05	1.15	
	Sweden	1.18	1.15	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12.79	1.15	
Row 3	Treaty Partners (Others)			
	Total Average Time	4.74	1.15	n.a.
<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	Total Average Time	6.43	1.17	3.96	2.96
Notes:					