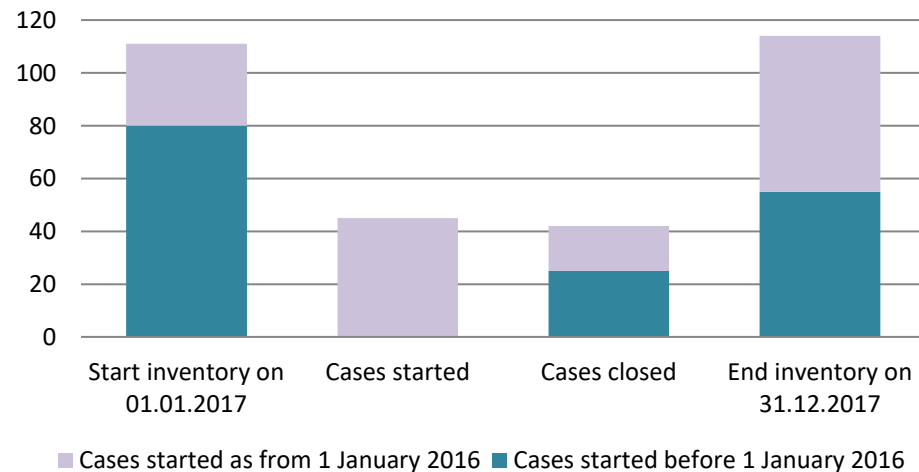


## Finland

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	50	0	23	27
Other cases	30	0	2	28

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	17	9	16
Other cases	23	28	8	43

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	37.26
Other cases	39.45

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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this information was received by the competent authority; and
- (ii) end date: the date of the letter to the taxpayer notifying him of the outcome.

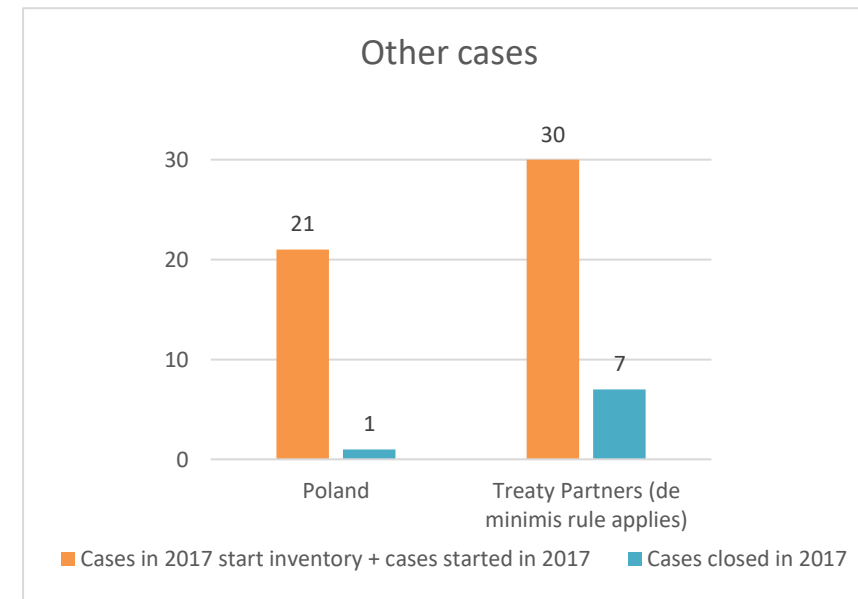
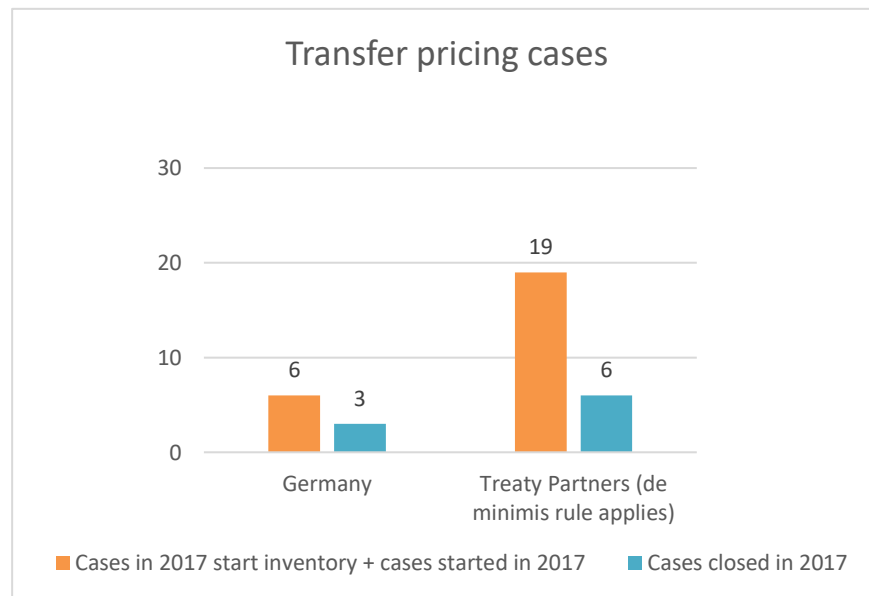
Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.03	4.70	6.08	3.65
Other cases	8.05	1.15	2.63	4.42

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>

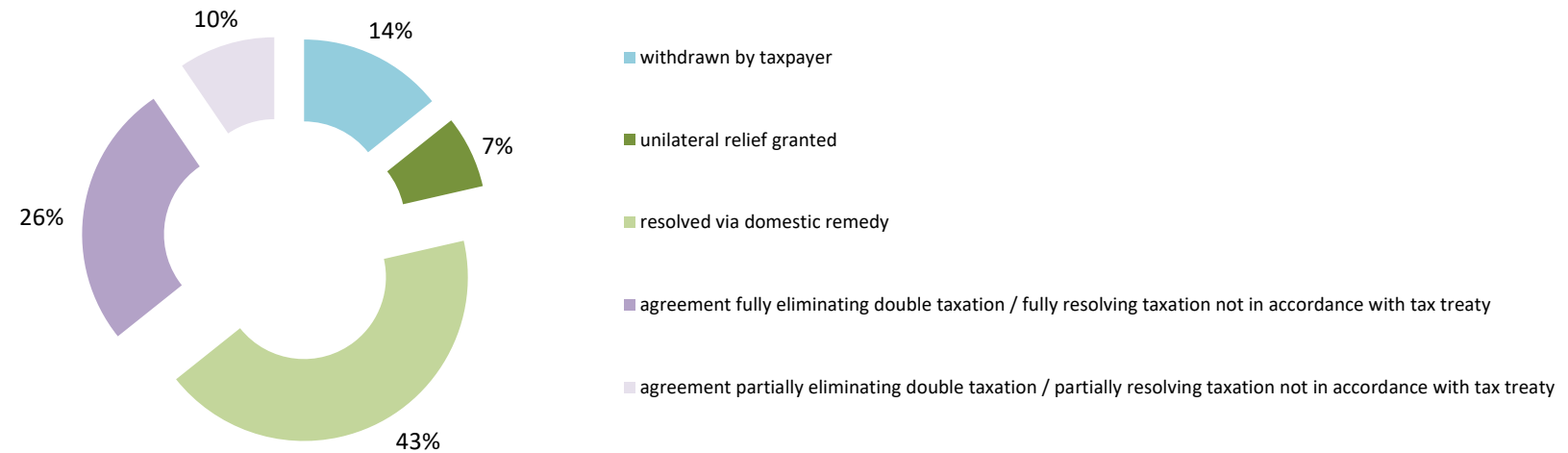
## Overview of MAP partners (only for cases started as from 1 January 2016)

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>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>18</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>
Cases started before 1 January 2016	0	0	1	1	18	3	0	0	0	0	23
Cases started as from 1 January 2016	0	0	2	2	0	5	0	0	0	0	9
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
Cases started before 1 January 2016	0	0	0	0	0	0	2	0	0	0	2
Cases started as from 1 January 2016	0	0	3	0	0	3	2	0	0	0	8
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>3</b>	<b>18</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</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	50	0	0	1	1	18	3	0	0	0	0	27	37.26
Row 2 Others	30	0	0	0	0	0	0	2	0	0	0	28	39.45
Row 3 Total	80	0	0	1	1	18	3	2	0	0	0	55	37.44

Notes:

- 1) Definition of a MAP case and counting of MAP cases
  - o Finland has followed the MAP Statistics Reporting Framework.
- 2) Category of cases
  - o Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.
- 3) Potential mismatches between 2017 start inventory and 2016 end inventory
  - o End inventory on 31 December 2016 for pre-2016 "other cases" (31 cases) was determined incorrectly due to a technical calculation mistake in the 2016 reporting. Correct amount was 30 cases, which is the start inventory on 1 January 2017 in the 2017 reporting.
- 4) Notes on the computation of average time.
  - o Finland has followed the MAP Statistics Reporting Framework. It should be noted that average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

## 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
Germany	0	6	0	0	0	0	0	3	0	0	0	0	3
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	8	11	0	0	2	2	0	2	0	0	0	0	13
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
<u>Notes</u>													
On 1 January 2017 Finland had two attribution/allocation MAP cases with a country that based on our understanding did not report MAP statistics before 2017. Start date for both of these cases is during 2016. Finland did not report these cases under "Treaty Partners (Others)" in the 2016 reporting. In the 2017 reporting these cases have been reported under "Treaty Partners (de minimis rule applies)".													

Annex B  
MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 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
Poland	1	20	0	0	1	0	0	0	0	0	0	0	20
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	22	8	0	0	2	0	0	3	2	0	0	0	23
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	23	28	0	0	3	0	0	3	2	0	0	0	43
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
Germany	9.73	5.34	6.08	3.65
Row 2 Treaty Partners (de minimis rule applies)	5.68	4.38		
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	7.03	4.70	6.08	3.65
<u>Notes:</u> It should be noted that average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.				

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
Poland	7.69	1.15	3.29	4.41
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	8.10	1.15	2.47	4.42
Row 3 Treaty Partners (Others)				
<b>Total Average Time</b>	8.05	1.15	2.63	4.42
Notes:				



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>	7.51	3.03	3.93	4.13
Notes:					