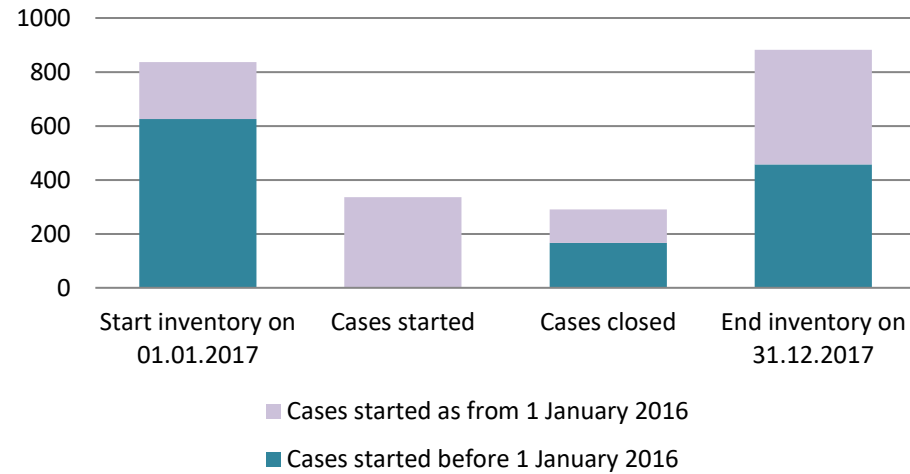


France

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	399	0	102	297
Other cases	226	0	65	161

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	92	117	32	177
Other cases	120	219	92	247

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	50.38
Other cases	38.21

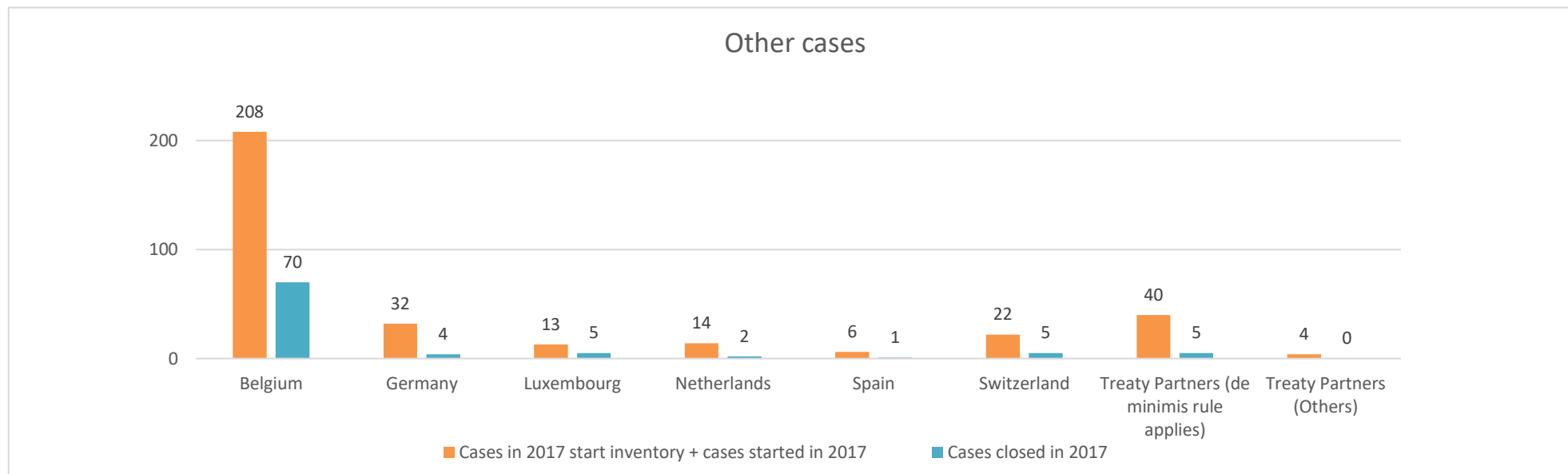
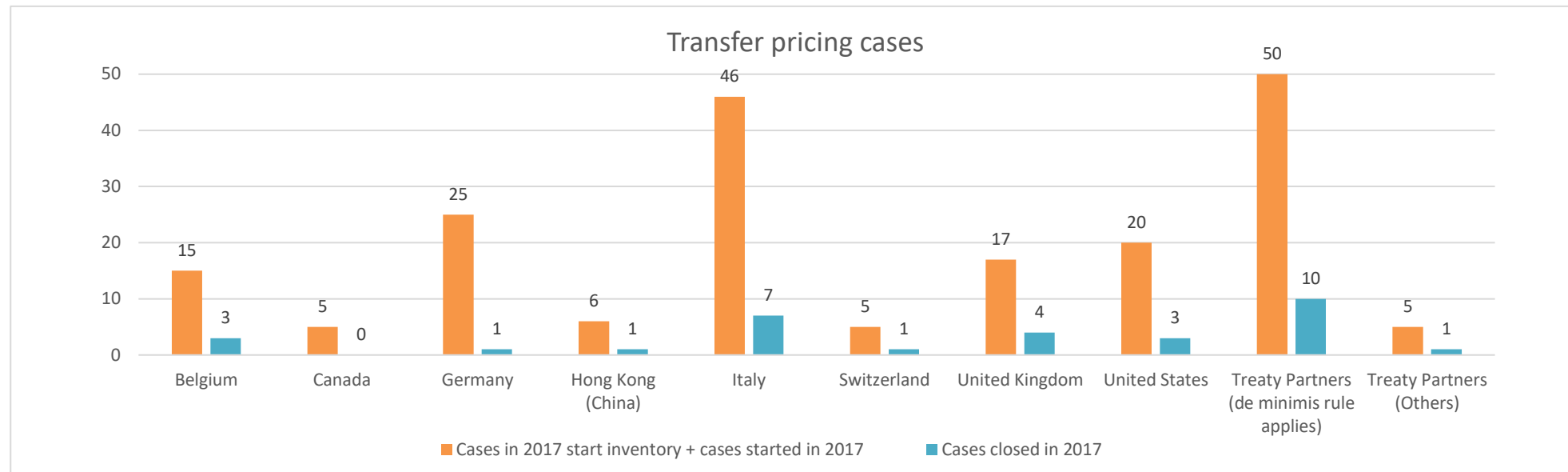
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	11.06	1.12	7.40	6.45
Other cases	5.58	1.28	3.66	4.88

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)

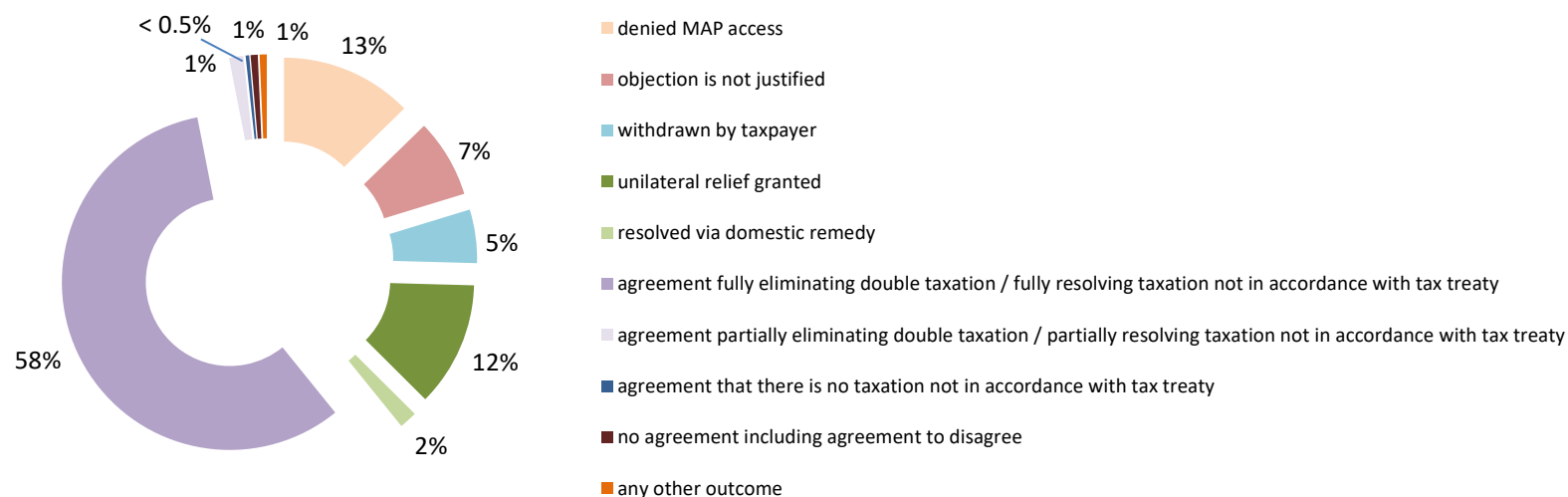
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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)	7	3	8	15	3	93	3	0	2	0	134
Cases started before 1 January 2016	1	3	5	6	2	81	3	0	1	0	102
Cases started as from 1 January 2016	6	0	3	9	1	12	0	0	1	0	32
Other cases (all)	30	19	7	20	2	75	1	1	0	2	157
Cases started before 1 January 2016	3	8	4	7	0	39	1	1	0	2	65
Cases started as from 1 January 2016	27	11	3	13	2	36	0	0	0	0	92
All cases	37	22	15	35	5	168	4	1	2	2	291

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	399	1	3	5	6	2	81	3	0	1	0	297	50.38
Row 2 Others	226	3	8	4	7	0	39	1	1	0	2	161	38.21
Row 3 Total	625	4	11	9	13	2	120	4	1	1	2	458	45.64

Notes:

- 1) France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attributions / allocations MAP cases.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date when the MAP request was received; and
 - (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.
- 3) The number of pre-2016 cases in MAP inventory on 1 January 2016 has been corrected of the MAP requests and closures made before 2017 of which we have been informed by the other CA in 2017.

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	Belgium	5	10	0	0	0	0	0	2	0	0	1	0	12
	Canada	2	3	0	0	0	0	0	0	0	0	0	0	5
	Germany	9	16	0	0	0	0	0	1	0	0	0	0	24
	Hong Kong (China)	1	5	1	0	0	0	0	0	0	0	0	0	5
	Italy	23	23	0	0	0	2	0	5	0	0	0	0	39
	Spain	3	12	0	0	0	1	0	0	0	0	0	0	14
	Switzerland	1	4	0	0	0	0	0	1	0	0	0	0	4
	United Kingdom	6	11	2	0	1	1	0	0	0	0	0	0	13
	United States	9	11	1	0	0	1	0	1	0	0	0	0	17
Row 2	Treaty Partners (de minimis rule applies)	31	19	2	0	1	4	1	2	0	0	0	0	40
Row 3	Treaty Partners (Others)	2	3	0	0	1	0	0	0	0	0	0	0	4
	Total	92	117	6	0	3	9	1	12	0	0	1	0	177
	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	Belgium	69	139	22	7	0	9	1	31	0	0	0	0	138
	Germany	10	22	1	0	2	0	1	0	0	0	0	0	28
	Luxembourg	3	10	1	0	0	4	0	0	0	0	0	0	8
	Netherlands	4	10	0	1	0	0	0	1	0	0	0	0	12
	Spain	3	3	1	0	0	0	0	0	0	0	0	0	5
	Switzerland	7	15	0	1	0	0	0	4	0	0	0	0	17
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	20	20	2	2	1	0	0	0	0	0	0	0	35
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
	Total	120	219	27	11	3	13	2	36	0	0	0	0	247
<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 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	Belgium	13.86	1.15	7.43	10.31
	Germany	8.02	1.15	0.20	7.82
	Hong Kong (China)	6.41	1.15		
	Italy	14.37	1.15	5.14	7.85
	Spain	15.22	1.17		
	Switzerland	20.60	1.17	19.83	0.77
	United Kingdom	6.00	1.17		
	United States	9.03	0.90		
Row 2	Treaty Partners (de minimis rule applies)	9.51	1.10	10.41	1.23
Row 3	Treaty Partners (Others)	15.43	1.17		
	Total Average Time	11.06	1.12	7.40	6.45
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	Belgium	5.78	1.30	3.56	5.08
	Germany	5.00	0.90		
	Luxembourg	5.04	1.80		
	Netherlands	11.74	1.15	11.18	1.28
	Spain	4.18	1.15		
	Switzerland	3.94	1.15		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	3.18	0.93	1.70	3.16
Row 3	Treaty Partners (Others)				
	Total Average Time	5.58	1.28	3.66	4.88
<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	6.99	1.24	4.50	5.23
Notes:					