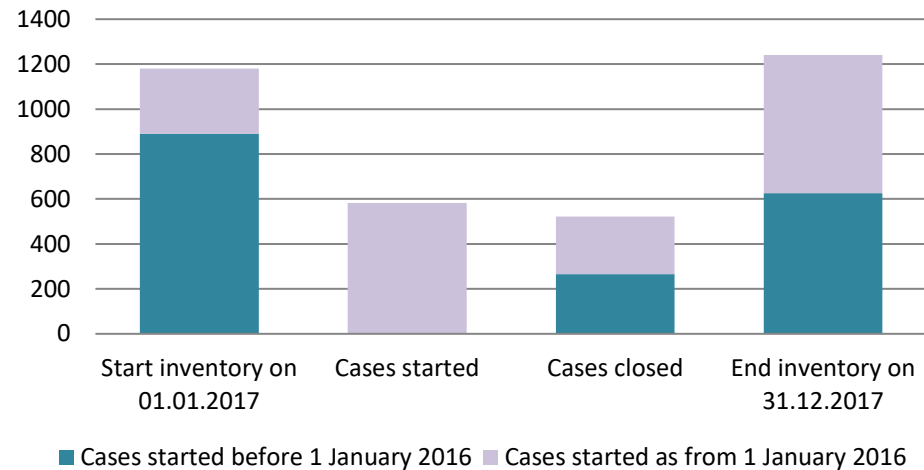


Germany

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	416	0	113	303
Other cases	474	0	152	322

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	105	177	43	239
Other cases	186	405	214	377

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.78
Other cases	40.75

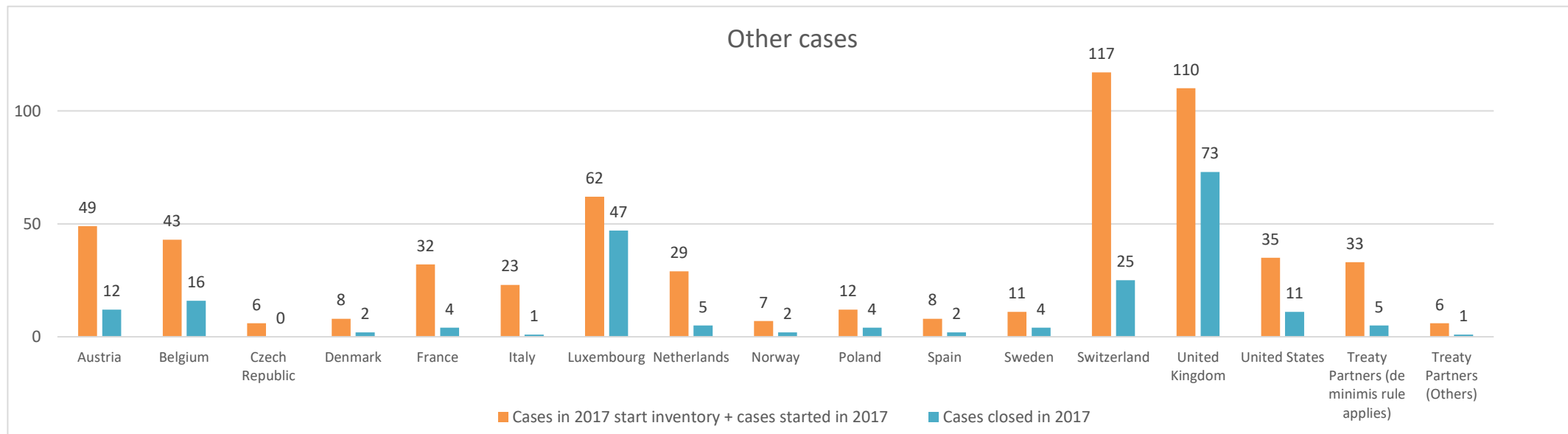
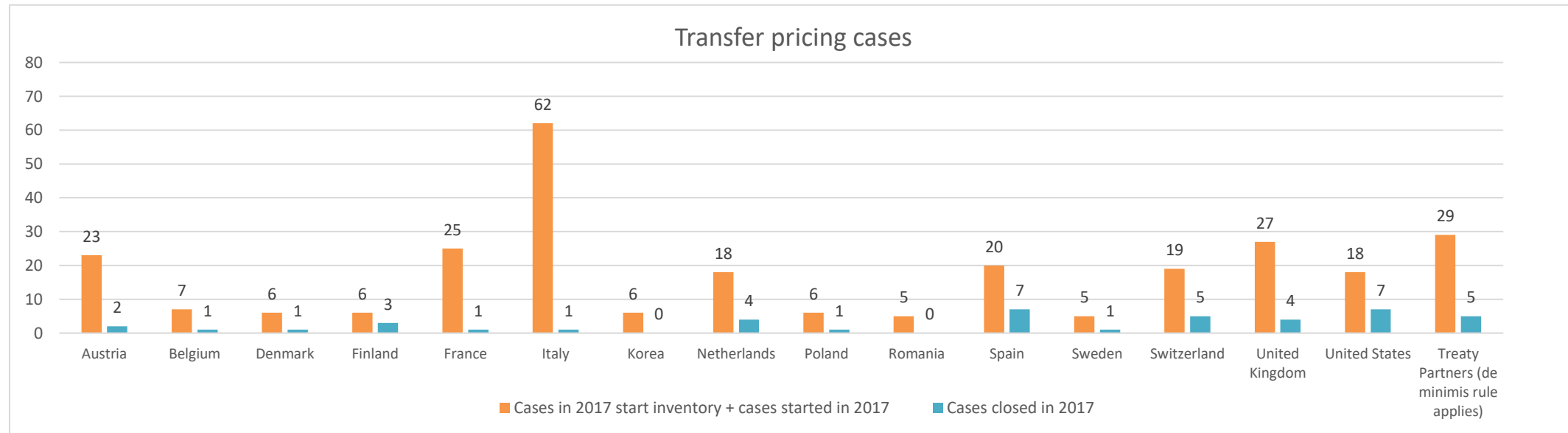
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
 (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.19	2.41	6.77	0.65
Other cases	4.03	1.31	4.66	1.07

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)

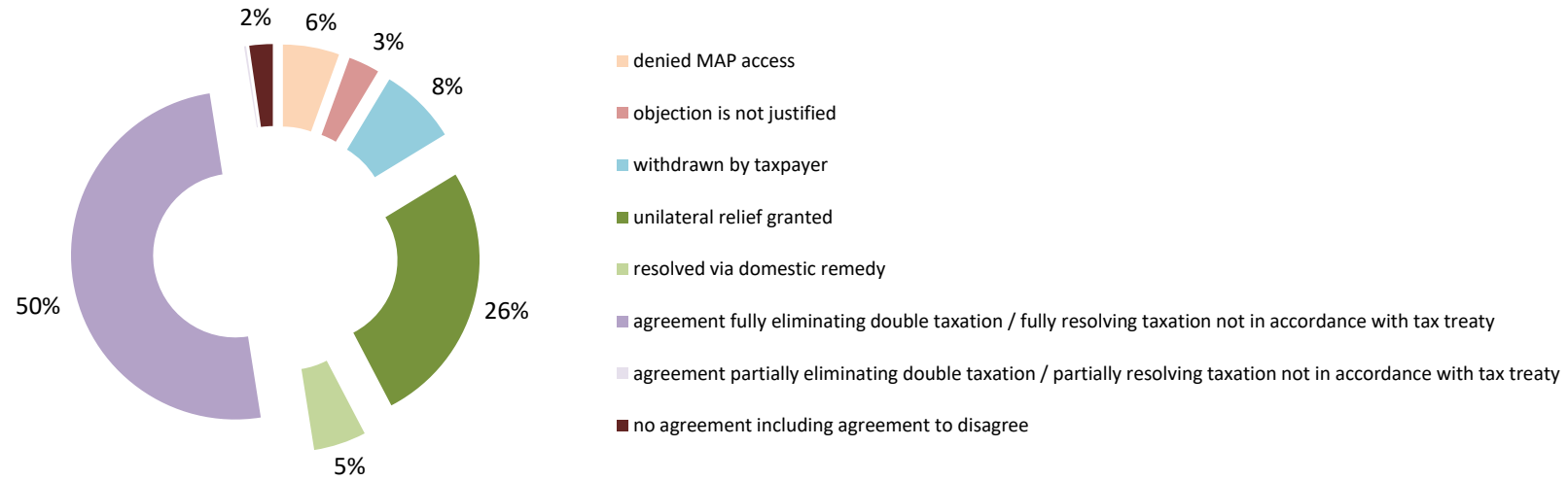
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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	2	12	9	10	115	0	0	1	0	156
Cases started before 1 January 2016	5	1	4	6	6	90	0	0	1	0	113
Cases started as from 1 January 2016	2	1	8	3	4	25	0	0	0	0	43
Other cases (all)	22	14	28	127	17	146	1	0	11	0	366
Cases started before 1 January 2016	11	4	13	2	10	102	0	0	10	0	152
Cases started as from 1 January 2016	11	10	15	125	7	44	1	0	1	0	214
All cases	29	16	40	136	27	261	1	0	12	0	522

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	416	5	1	4	6	6	90	0	0	1	0	303	38.78
Row 2 Others	474	11	4	13	2	10	102	0	0	10	0	322	40.75
Row 3 Total	890	16	5	17	8	16	192	0	0	11	0	625	39.91

Notes:

- 1) MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
 - (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

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	Austria	8	15	0	0	1	0	0	1	0	0	0	21
	Belgium	2	5	0	0	0	0	0	1	0	0	0	6
	Denmark	3	3	0	0	0	0	0	1	0	0	0	5
	Finland	0	6	0	0	0	0	0	3	0	0	0	3
	France	9	16	0	0	0	0	0	1	0	0	0	24
	Italy	31	31	0	0	0	0	0	1	0	0	0	61
	Korea	0	6	0	0	0	0	0	0	0	0	0	6
	Netherlands	7	11	0	0	1	0	0	3	0	0	0	14
	Poland	0	6	0	0	0	0	1	0	0	0	0	5
	Romania	0	5	0	0	0	0	0	0	0	0	0	5
	Spain	9	11	2	0	1	0	0	4	0	0	0	13
	Sweden	3	2	0	1	0	0	0	0	0	0	0	4
	Switzerland	9	10	0	0	1	1	0	3	0	0	0	14
	United Kingdom	7	20	0	0	1	0	0	3	0	0	0	23
	United States	7	11	0	0	2	1	3	1	0	0	0	11
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10	19	0	0	1	1	0	3	0	0	0	24
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	105	177	2	1	8	3	4	25	0	0	0	239
Notes													
The inventory on 1 January 2017 shown here (105) slightly deviates from the inventory on 31 December 2016 shown in the last statistics (103). This is the combined effect of two additional cases with start date in 2016 not previously known to Germany, one case previously classified as "other MAP case" and now classified as "attribution/allocation", and one case previously classified as started in 2016 but now re-classified as protective request.													

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	Austria	24	25	2	0	0	2	0	8	0	0	0	0	37
	Belgium	17	26	1	5	1	1	0	8	0	0	0	0	27
	Czech Republic	4	2	0	0	0	0	0	0	0	0	0	0	6
	Denmark	5	3	0	0	2	0	0	0	0	0	0	0	6
	France	10	22	1	0	2	0	1	0	0	0	0	0	28
	Italy	5	18	0	0	0	1	0	0	0	0	0	0	22
	Luxembourg	7	55	2	2	0	42	0	1	0	0	0	0	15
	Netherlands	12	17	1	1	0	1	0	2	0	0	0	0	24
	Norway	2	5	0	0	0	0	0	2	0	0	0	0	5
	Poland	6	6	1	0	1	0	1	1	0	0	0	0	8
	Spain	2	6	0	0	0	1	1	0	0	0	0	0	6
	Sweden	3	8	1	0	1	0	0	2	0	0	0	0	7
	Switzerland	58	59	0	1	0	6	1	16	0	0	1	0	92
	United Kingdom	3	107	0	1	1	71	0	0	0	0	0	0	37
	United States	8	27	1	0	6	0	0	4	0	0	0	0	24
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17	16	1	0	1	0	2	0	1	0	0	0	28
Row 3	Treaty Partners (Others)	3	3	0	0	0	0	1	0	0	0	0	0	5
	Total	186	405	11	10	15	125	7	44	1	0	1	0	377
Notes:														
The inventory on 1 January 2017 shown here (186) slightly deviates from the inventory on 31 December 2016 shown in the last statistics (187). This is due to one case previously classified as "other MAP case" and now classified as "attribution/allocation".														

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 Austria	6.46	4.45		
Belgium	10.95	2.04	4.73	6.21
Switzerland	9.07	1.61		
Denmark	9.4	1.91	0.56	8.84
Spain	12.22	3.61	5.67	6.35
Finland	9.73	5.34	6.08	3.65
France	8.02	1.15	0.20	7.82
United Kingdom	11.60	1.52	11.87	3.67
Italy	6.18	1.15		
Netherlands	6.66	1.81	8.84	1.08
Poland	0.39	1.15		
Sweden	4.37	1.15		
United States	4.58	2.44		
Row 2 Treaty Partners (de minimis rule applies)	6.95	1.33	10.21	0.85
Row 3 Treaty Partners (Others)				
Total Average Time	8.19	2.41	6.77	0.65
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 Austria	9.58	1.16	3.93	7.56
Belgium	6.8	1.09	3.14	5.75
Denmark	6.05	1.15		
France	5	0.9		
Italy	13.55	4.11		
Luxembourg	1.29	2.12	2.5	2.04
Netherlands	8.44	1.35	9.80	4.87
Norway	10.19	1.15	7.92	2.27
Poland	3.17	4.20	3.65	1.22
Spain	1.3	11.44		
Sweden	6.12	0.93	1.45	4.31
Switzerland	8.31	0.99	4.21	4.52
United Kingdom	1.38	0.62	0.39	6.67
United States	5.51	1.08	10.43	4.46
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	10.75	0.90	8.28	2.40
Row 3 Treaty Partners (Others)	7.13	0.36		
Total Average Time	4.03	1.31	4.66	1.07
<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	4.73	1.49	5.31	0.94
Notes:					