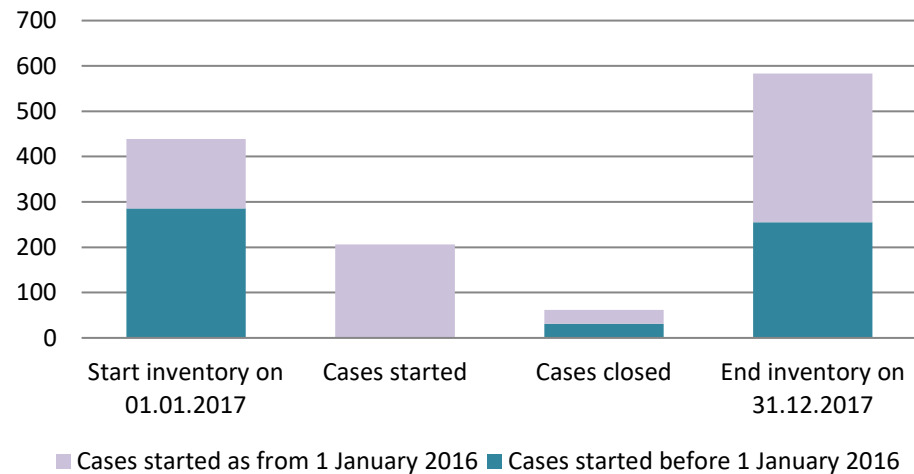


## Italy

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	157	0	26	131
Other cases	129	0	5	124

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	135	148	22	261
Other cases	18	58	9	67

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	56.29
Other cases	30.00

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

(i) the start date is the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer and

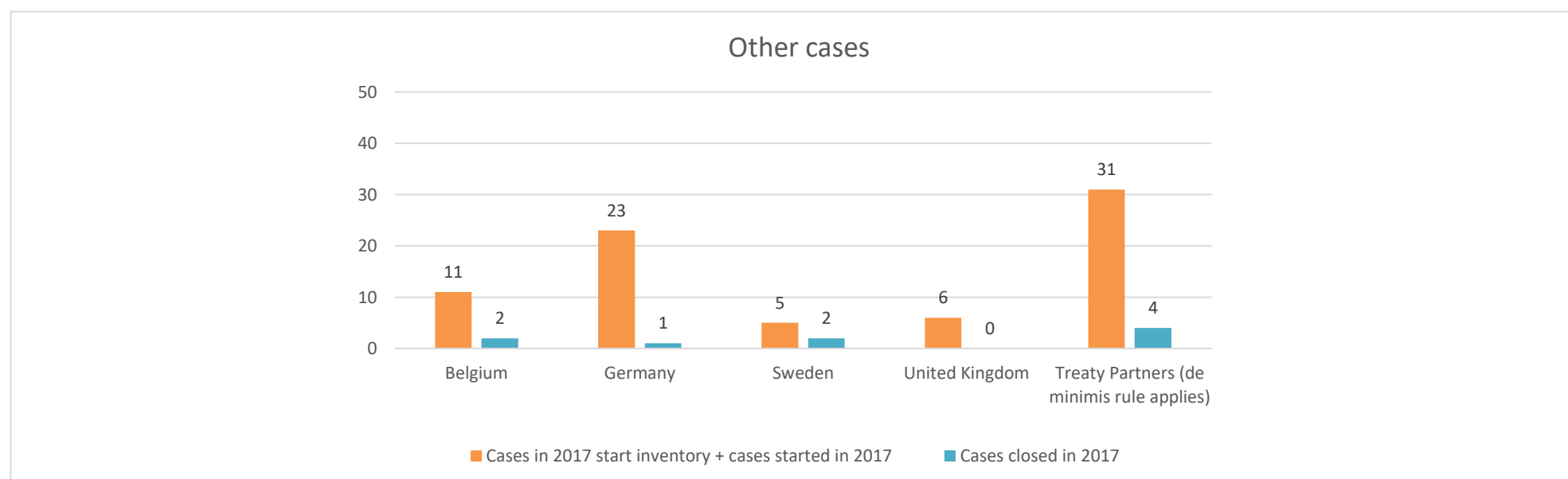
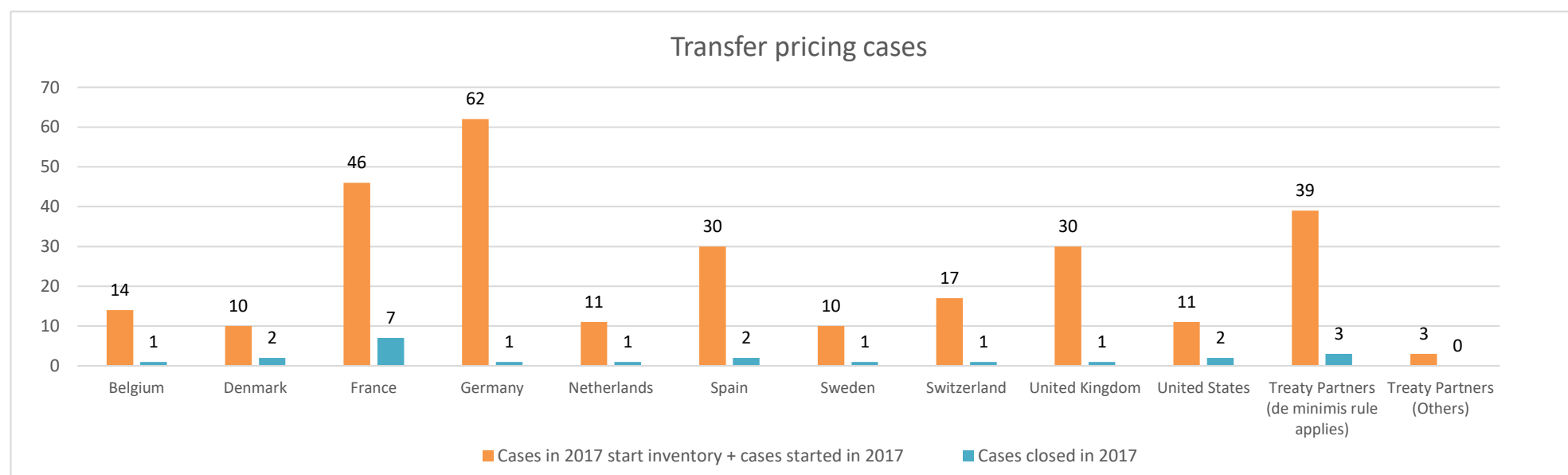
(ii) the end date is one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	10.90	1.05	4.31	6.58
Other cases	7.05	3.46	1.69	10.44

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)

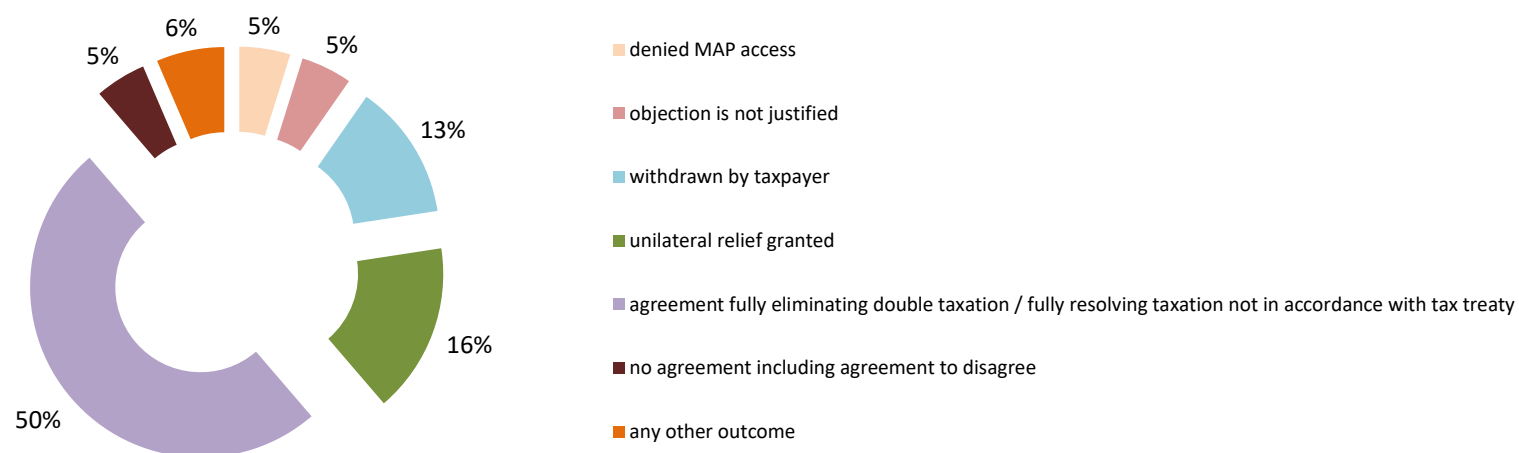
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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
<b>Transfer pricing cases (all)</b>	<b>3</b>	<b>0</b>	<b>6</b>	<b>7</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>48</b>
Cases started before 1 January 2016	0	0	0	3	0	21	0	0	0	2	26
Cases started as from 1 January 2016	3	0	6	4	0	7	0	0	0	2	22
<b>Other cases (all)</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>14</b>
Cases started before 1 January 2016	0	0	1	2	0	1	0	0	1	0	5
Cases started as from 1 January 2016	0	3	1	1	0	2	0	0	2	0	9
<b>All cases</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>10</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>62</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	157	0	0	0	3	0	21	0	0	0	2	131	56.29
Row 2 Others	129	0	0	1	2	0	1	0	0	1	0	124	30.00
Row 3 Total	286	0	0	1	5	0	22	0	0	1	2	255	52.05

**Notes:**

- (1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".
- (2) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".
- (3) The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:  
 Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.  
 Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.
- (4) The "average time taken" reported in Column 14 is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

**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	7	7	0	0	1	0	0	0	0	0	0	0	13
	Denmark	1	9	0	0	0	0	0	0	0	0	0	2	8
	France	23	23	0	0	0	2	0	5	0	0	0	0	39
	Germany	31	31	0	0	0	0	0	1	0	0	0	0	61
	Netherlands	4	7	1	0	0	0	0	0	0	0	0	0	10
	Spain	18	12	1	0	1	0	0	0	0	0	0	0	28
	Sweden	4	6	0	0	1	0	0	0	0	0	0	0	9
	Switzerland	10	7	0	0	0	0	0	1	0	0	0	0	16
	United Kingdom	12	18	0	0	1	0	0	0	0	0	0	0	29
	United States	5	6	0	0	1	1	0	0	0	0	0	0	9
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	19	20	1	0	1	1	0	0	0	0	0	0	36
Row 3	<b>Treaty Partners (Others)</b>	1	2	0	0	0	0	0	0	0	0	0	0	3
	<b>Total</b>	135	148	3	0	6	4	0	7	0	0	0	2	261
<u>Notes</u>														
According to further information provided by one competent authority, one MAP case has been added in the number of post-2015 allocation/attribution cases pending on 1 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 1	Belgium	3	8	0	1	1	0	0	0	0	0	0	9
	Germany	5	18	0	0	0	1	0	0	0	0	0	22
	Sweden	2	3	0	0	0	0	0	2	0	0	0	3
	United Kingdom	1	5	0	0	0	0	0	0	0	0	0	6
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	7	24	0	2	0	0	0	0	0	2	0	27
Row 3	<b>Treaty Partners (Others)</b>	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	18	58	0	3	1	1	0	2	0	2	0	67
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	Belgium	12.00	1.15		
	Denmark	14.50	1.15		
	France	14.37	1.15	5.14	7.85
	Germany	6.18	1.15		
	Netherlands	12.07	0.92		
	Spain	12.03	1.04		
	Sweden	2.96	0.26		
	Switzerland	3.72	1.15		
	United Kingdom	12.00	1.15		
	United States	6.36	1.15		
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	8.15	0.89	0.13	0.23
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	10.90	1.05	4.31	6.58
<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	Belgium	2.58	1.15		
	Germany	13.55	4.11		
	Sweden	8.40	0.69	2.53	5.87
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	6.98	5.84	0.00	19.59
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	7.05	3.46	1.69	10.44
<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>	9.78	1.75	3.43	7.87
Notes:					