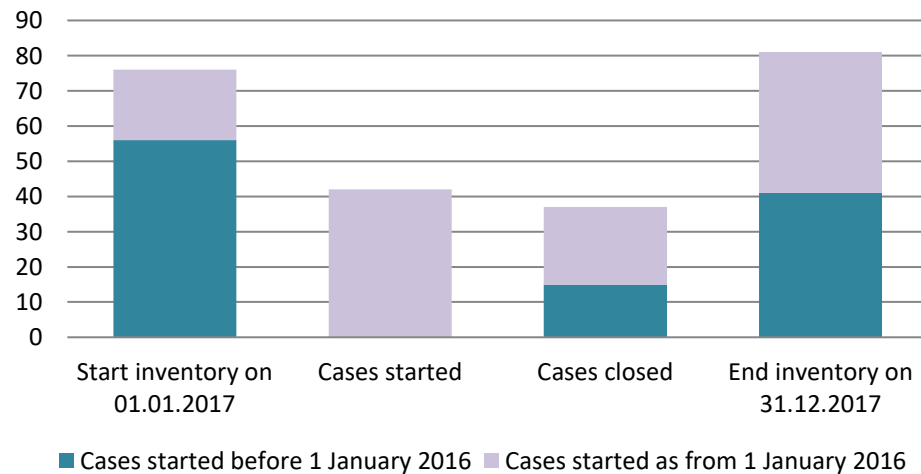


Norway

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	28	0	10	18
Other cases	28	0	5	23

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	6	14	6	14
Other cases	14	28	16	26

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.45
Other cases	24.99

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

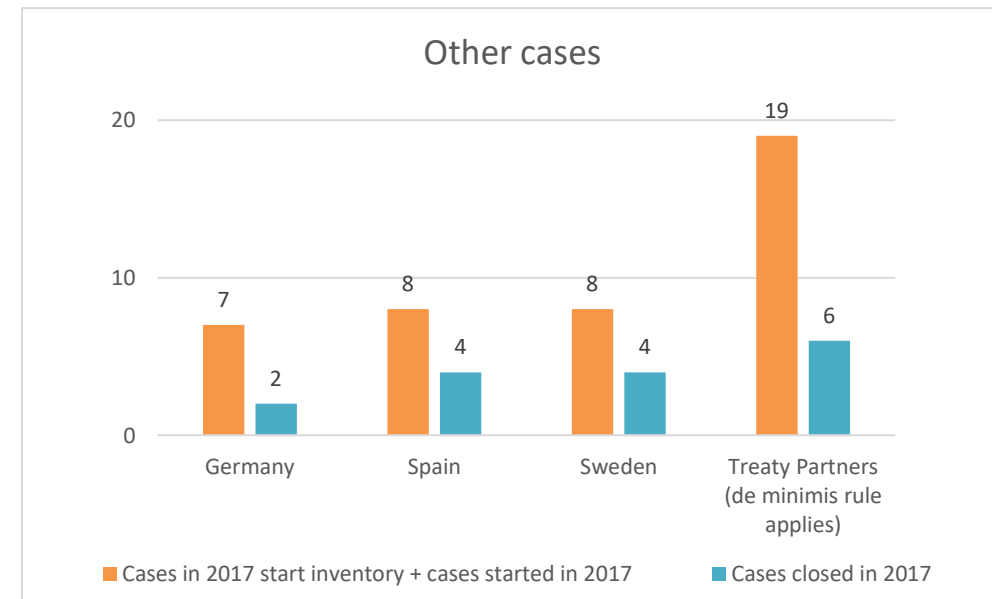
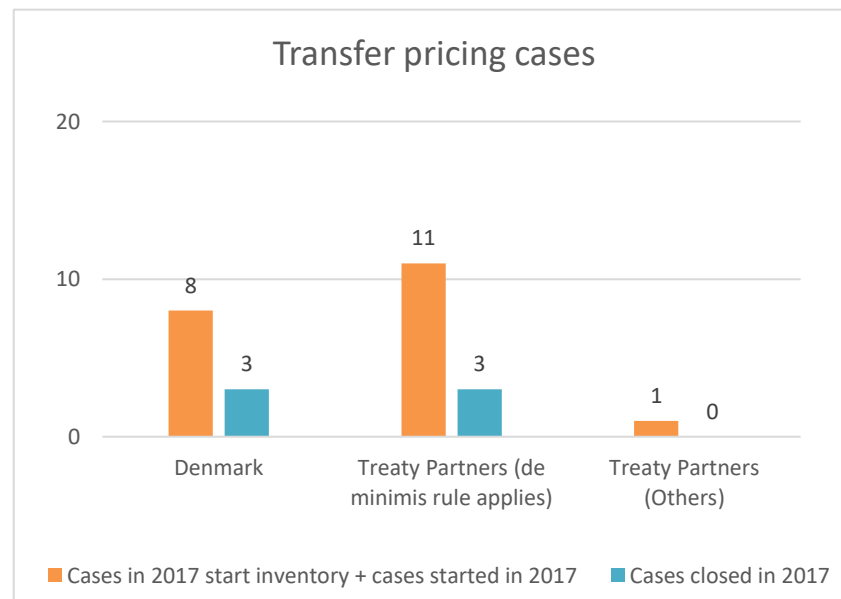
- (i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and
- (ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.68	0.58	n.a.	n.a.
Other cases	6.08	3.59	4.84	3.86

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)

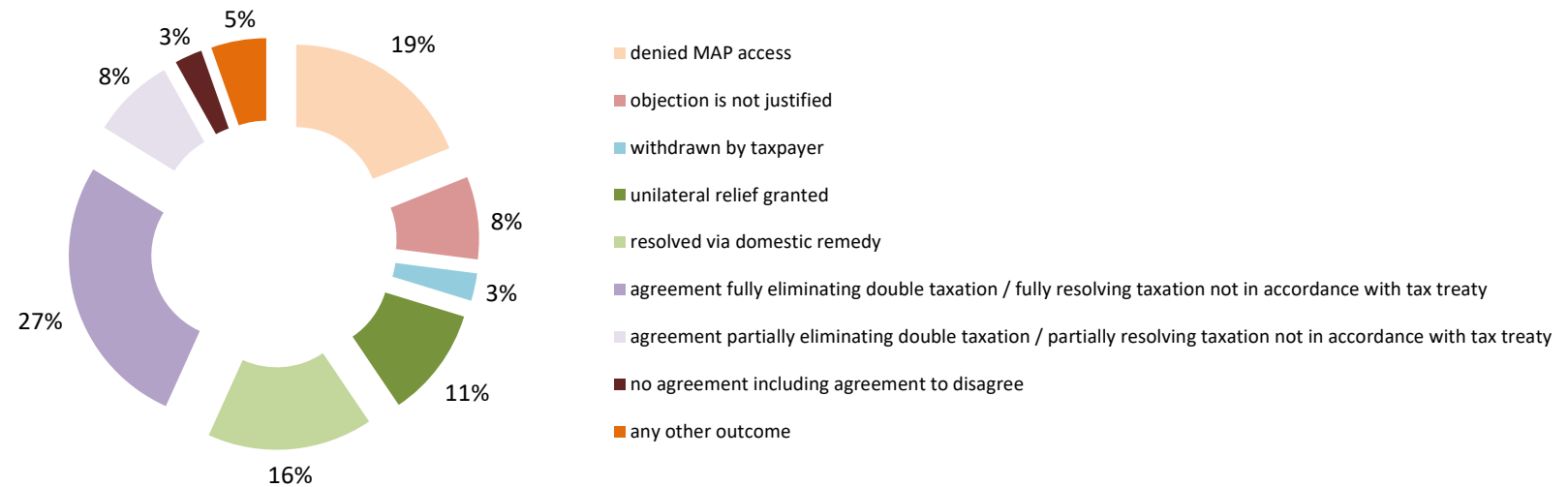
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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)	0	0	0	3	3	4	3	0	1	2	16
Cases started before 1 January 2016	0	0	0	0	2	2	3	0	1	2	10
Cases started as from 1 January 2016	0	0	0	3	1	2	0	0	0	0	6
Other cases (all)	7	3	1	1	3	6	0	0	0	0	21
Cases started before 1 January 2016	1	0	1	0	1	2	0	0	0	0	5
Cases started as from 1 January 2016	6	3	0	1	2	4	0	0	0	0	16
All cases	7	3	1	4	6	10	3	0	1	2	37

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	28	0	0	0	0	2	2	3	0	1	2	18	38.45
Row 2 Others	28	1	0	1	0	1	2	0	0	0	0	23	24.99
Row 3 Total	56	1	0	1	0	3	4	3	0	1	2	41	33.96

Notes:

1) The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and
- (ii) end date: the latest of the following dates; the date when the taxpayer accepts the outcome of the MAP process or the date when the mutual agreement was reached. If no agreement was reached, the end date will be the date when the taxpayer is notified of the outcome of the MAP case.

2) The number of pre-2016 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:

- (i) - 1 attribution/allocation cases

One case was wrongly labeled a MAP in the 2016-reporting when it was, in fact, an APA.

- (ii) + 1 attribution/allocation case

One case moved to pre-2016 due to a disagreement on whether a case was considered protective or not up until it was resolved by domestic remedy in the other jurisdiction as a result of a court ruling.

- (iii) +1 other case

A treaty partner failed to notify Norway of a pre-2016 case until this year.

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 Denmark	2	6	0	0	0	2	0	1	0	0	0	0	5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	4	7	0	0	0	1	1	1	0	0	0	0	8
Row 3 Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	6	14	0	0	0	3	1	2	0	0	0	0	14
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	Germany	2	5	0	0	0	0	0	2	0	0	0	0	5
	Spain	4	4	1	1	0	0	2	0	0	0	0	0	4
	Sweden	2	6	0	2	0	0	0	2	0	0	0	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	13	5	0	0	1	0	0	0	0	0	0	13
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	14	28	6	3	0	1	2	4	0	0	0	0	26
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 Denmark	2.28	0.77		
Row 2 Treaty Partners (de minimis rule applies)	3.08	0.38		
Row 3 Treaty Partners (Others)				
Total Average Time	2.68	0.58	n.a.	n.a.
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	Germany	10.19	1.15	7.92	2.27
	Spain	8.22	1.08	2.97	5.76
	Sweden	4.92	1.39	4.55	2.61
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.07	7.54		
Row 3	Treaty Partners (Others)				
	Total Average Time	6.08	3.59	4.84	3.86
<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	5.16	2.77	4.84	3.86
Notes:					