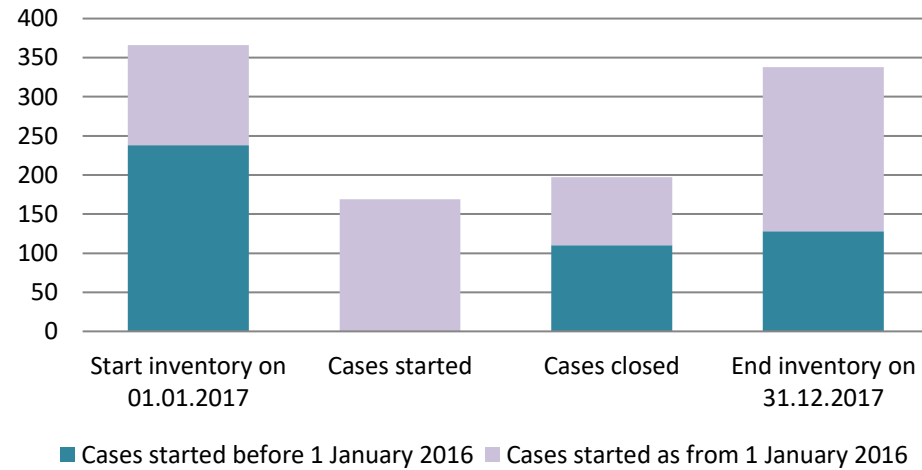


Switzerland

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	94	0	48	46
Other cases	144	0	62	82

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	50	55	34	71
Other cases	78	114	53	139

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.22
Other cases	28.24

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

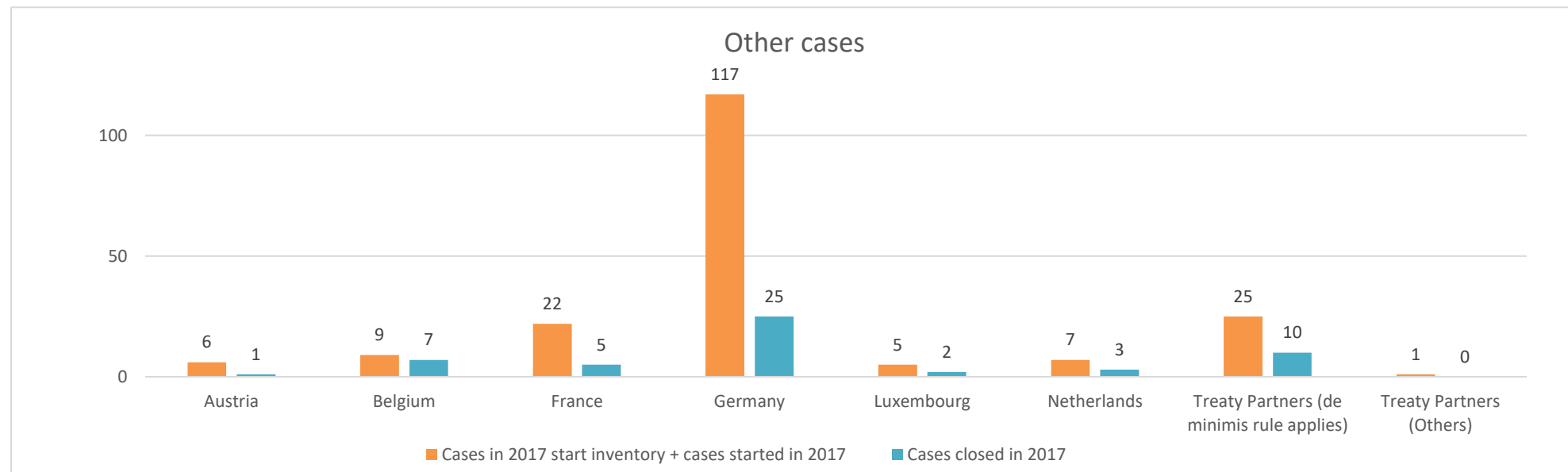
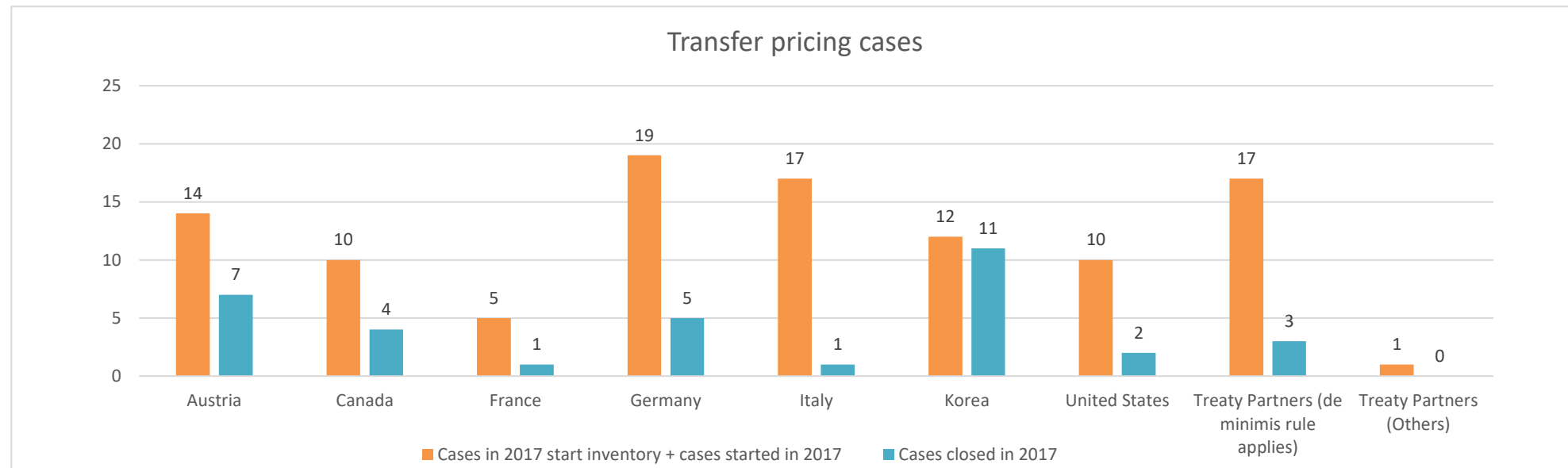
- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the 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	8.66	1.79	5.63	1.41
Other cases	6.43	1.12	2.93	4.24

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)

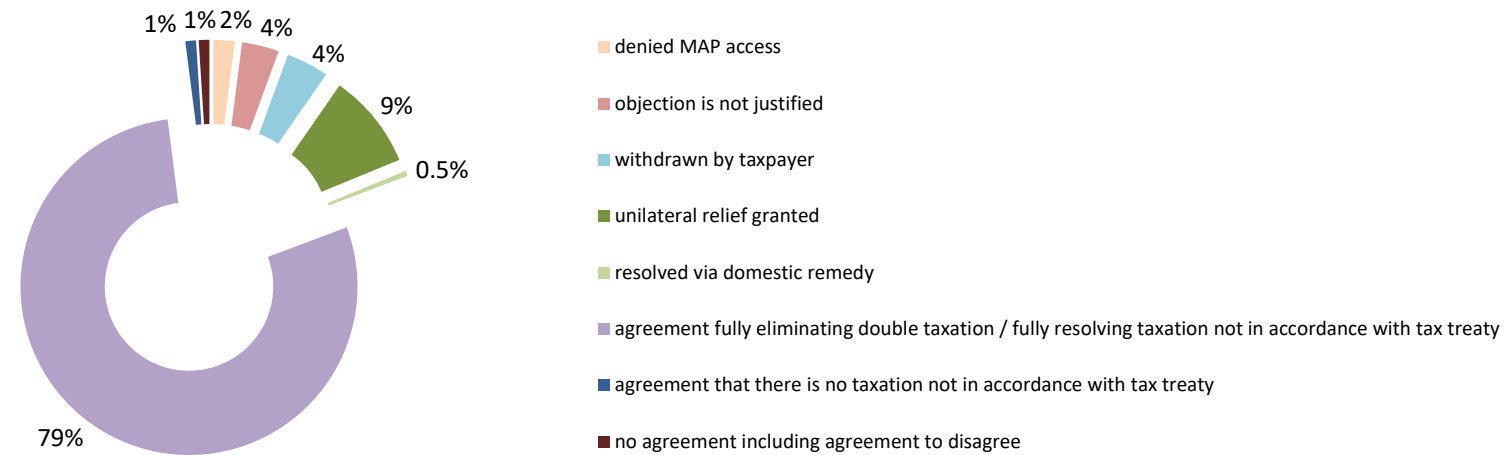
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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	4	7	0	71	0	0	0	0	82
Cases started before 1 January 2016	0	0	3	5	0	40	0	0	0	0	48
Cases started as from 1 January 2016	0	0	1	2	0	31	0	0	0	0	34
Other cases (all)	4	7	4	11	1	84	0	2	2	0	115
Cases started before 1 January 2016	0	0	3	1	0	57	0	0	1	0	62
Cases started as from 1 January 2016	4	7	1	10	1	27	0	2	1	0	53
All cases	4	7	8	18	1	155	0	2	2	0	197

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	94	0	0	3	5	0	40	0	0	0	0	46	35.22
Row 2 Others	144	0	0	3	1	0	57	0	0	1	0	82	28.24
Row 3 Total	238	0	0	6	6	0	97	0	0	1	0	128	31.29
<p>Notes:</p> <p>1) In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p> <p>2) In general, information reported for 2017 MAP statistics: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.</p> <p>3) Other and attribution/allocation new cases: The competent authorities of other countries informed Switzerland about these new cases (1 TP and 18 other cases) only in the year 2017. Switzerland was not able to report them in 2016.</p>													

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	9	5	0	0	0	0	0	7	0	0	0	0	7
	Canada	5	5	0	0	0	0	0	4	0	0	0	0	6
	France	1	4	0	0	0	0	0	1	0	0	0	0	4
	Germany	9	10	0	0	1	1	0	3	0	0	0	0	14
	Italy	10	7	0	0	0	0	0	1	0	0	0	0	16
	Korea	0	12	0	0	0	0	0	11	0	0	0	0	1
	United States	9	1	0	0	0	1	0	1	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	6	11	0	0	0	0	0	3	0	0	0	0	14
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	50	55	0	0	1	2	0	31	0	0	0	0	71

Notes

The mismatch between 2016 end inventory and 2017 start inventory can be explained by the reclassification of some cases.

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	0	6	0	0	1	0	0	0	0	0	0	5
	Belgium	1	8	1	0	0	1	0	4	0	1	0	2
	France	7	15	0	1	0	0	0	4	0	0	0	17
	Germany	58	59	0	1	0	6	1	16	0	0	1	92
	Luxembourg	2	3	1	0	0	1	0	0	0	0	0	3
	Netherlands	2	5	0	2	0	0	0	1	0	0	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	8	17	2	3	0	2	0	2	0	1	0	15
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	1
	Total	78	114	4	7	1	10	1	27	0	2	1	139
Notes: The mismatch between 2016 end inventory and 2017 start inventory can be explained by the requalification of one case, from other case to TP case.													

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	14.88	0.82		
	Canada	11.23	1.15	13.48	3.39
	France	20.60	1.15	19.83	0.77
	Germany	9.07	1.61		
	Italy	3.72	1.15		
	Korea	4.27	3.12	3.72	0.56
	United States	11.87	1.15	7.17	5.95
Row 2	Treaty Partners (de minimis rule applies)	1.71	1.15	0.39	2.14
Row 3	Treaty Partners (Others)				
	Total Average Time	8.66	1.79	5.63	1.41
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	9.24	1.15		
	Belgium	2.02	1.12	0.00	3.35
	Germany	8.31	0.99	4.21	4.52
	France	3.94	1.15		
	Luxembourg	2.14	1.15		
	Netherlands	5.25	0.99	1.71	0.62
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7.00	1.44	2.70	5.73
Row 3	Treaty Partners (Others)				
	Total Average Time	6.43	1.12	2.93	4.24
<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	7.30	1.38	4.11	3.01
Notes:					