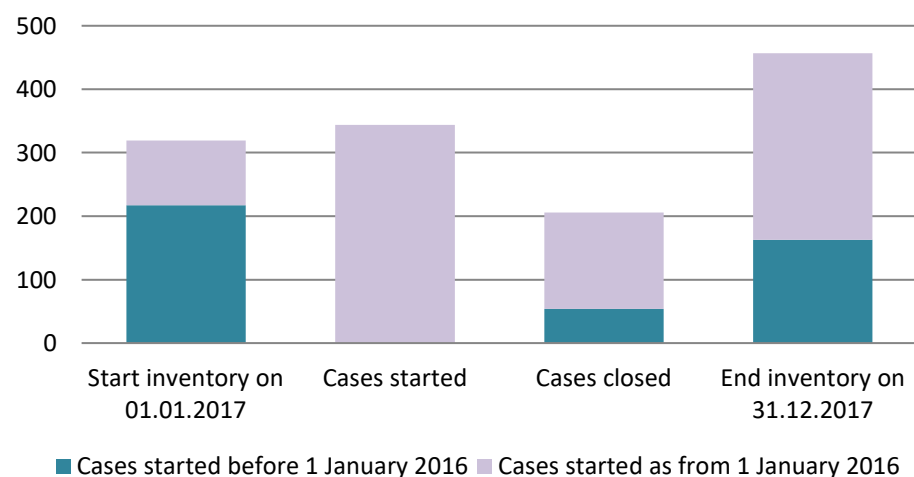


United Kingdom

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	149	0	39	110
Other cases	68	0	15	53

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	60	110	28	142
Other cases	42	234	124	152

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.67
Other cases	35.20

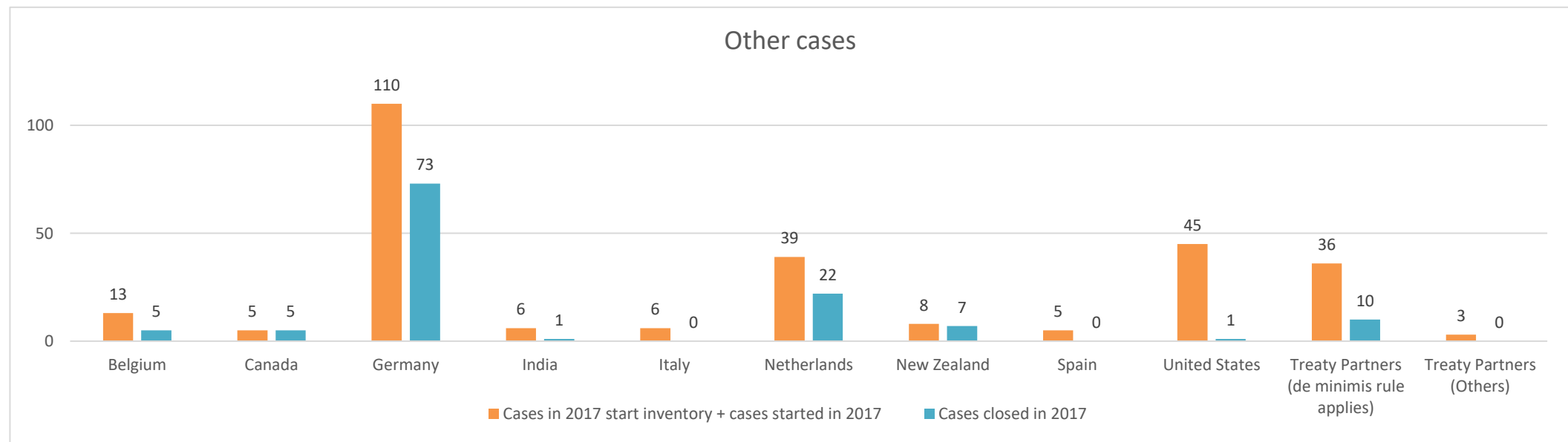
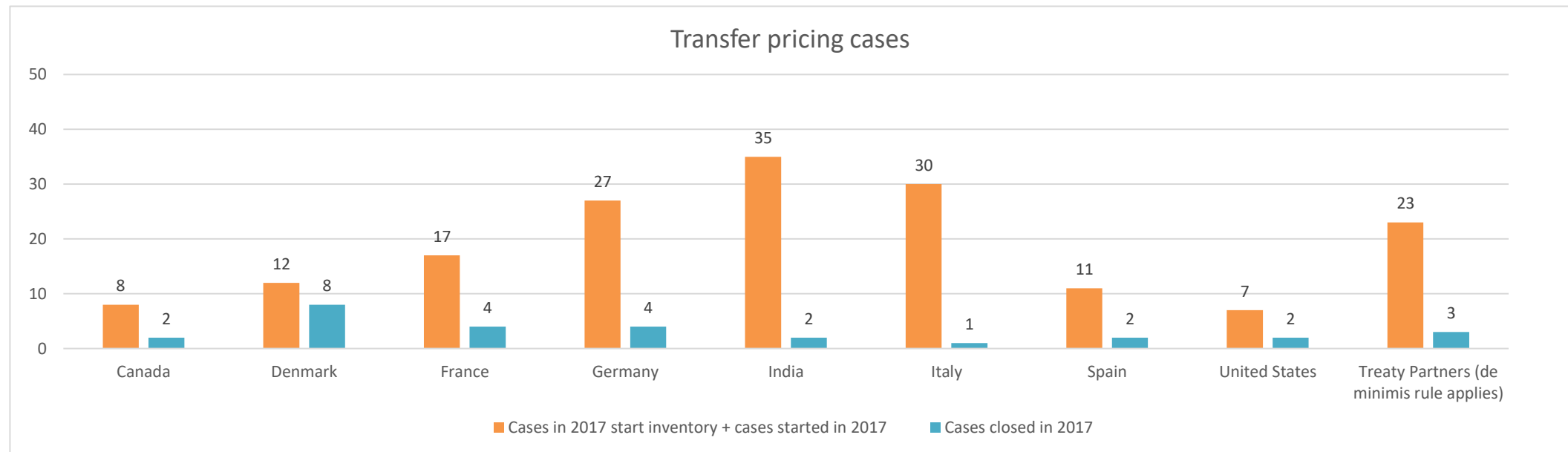
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.34	1.09	4.94	1.55
Other cases	3.10	0.92	2.27	3.44

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)

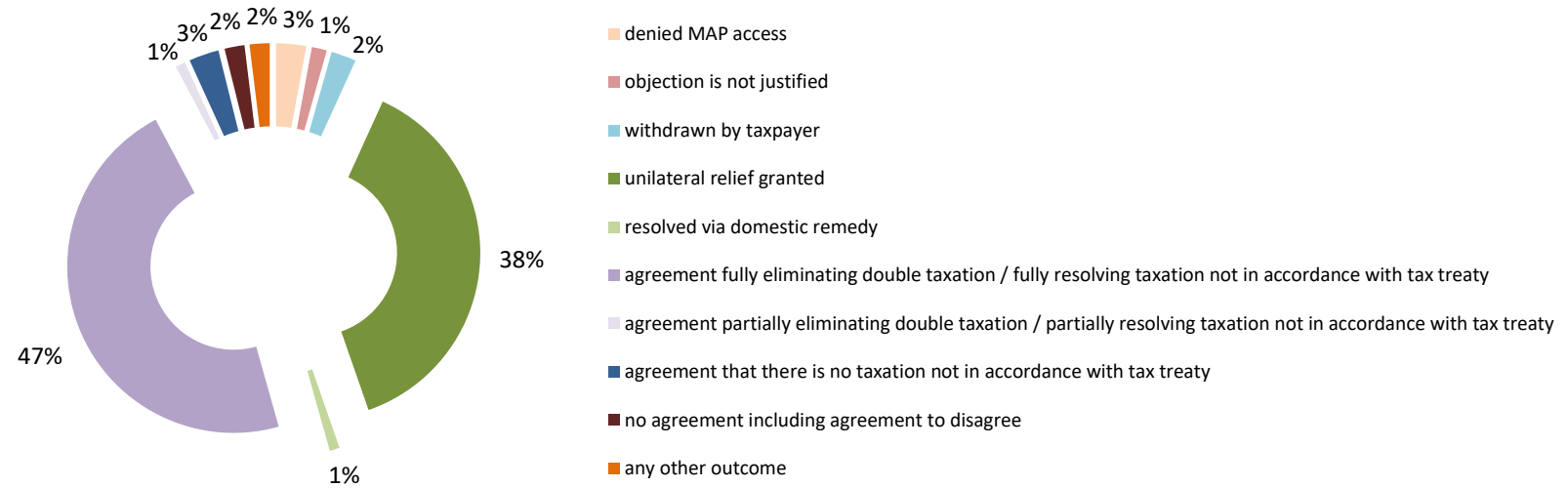
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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
Transfer pricing cases (all)	2	0	3	4	2	46	2	0	4	4	67
Cases started before 1 January 2016	0	0	0	0	2	27	2	0	4	4	39
Cases started as from 1 January 2016	2	0	3	4	0	19	0	0	0	0	28
Other cases (all)	4	3	2	74	0	50	0	6	0	0	139
Cases started before 1 January 2016	0	0	0	0	0	15	0	0	0	0	15
Cases started as from 1 January 2016	4	3	2	74	0	35	0	6	0	0	124
All cases	6	3	5	78	2	96	2	6	4	4	206

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	149	0	0	0	0	2	27	2	0	4	4	110	38.67
Row 2 Others	68	0	0	0	0	0	15	0	0	0	0	53	35.20
Row 3 Total	217	0	0	0	0	2	42	2	0	4	4	163	37.71

Notes:

- 1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.
- 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: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.

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	Canada	2	6	0	0	0	2	0	0	0	0	0	6
	Denmark	2	10	0	0	0	0	0	8	0	0	0	4
	France	6	11	2	0	1	1	0	0	0	0	0	13
	Germany	7	20	0	0	1	0	0	3	0	0	0	23
	India	15	20	0	0	0	0	0	2	0	0	0	33
	Italy	12	18	0	0	1	0	0	0	0	0	0	29
	Spain	2	9	0	0	0	0	0	2	0	0	0	9
	United States	4	3	0	0	0	1	0	1	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	10	13	0	0	0	0	0	3	0	0	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	60	110	2	0	3	4	0	19	0	0	0	142

Notes

- 1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.
- 2) The number of post-2015 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:
 - (i) One treaty partner: the number of post-2015 cases in MAP inventory on 1 January 2017 is five more than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United Kingdom and its treaty partner have determined that five cases with 2016 start dates inadvertently were not included in statistical reporting for 2016;
 - (ii) Treaty Partner (de minimis): The number of post-2015 cases in MAP inventory on 1 January 2017 includes one fewer case than recorded in the number of post-2015 cases reported in MAP inventory on 31 December 2016, as this case was inadvertently recorded as type attribution allocation and should have been recorded as type other.
 - (iii) Treaty Partner (Others): The number of post-2015 cases in MAP inventory on 1 January 2017 is one less (i.e. total equals 0) than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the one post-2015 case was settled in 2016, under category 'Denied MAP access', but had not been notified to the United Kingdom until after the submission of the 2016 statistics.

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	6	7	0	1	0	1	0	3	0	0	0	0	8
	Canada	3	2	0	0	0	0	0	2	0	3	0	0	0
	Germany	3	107	0	1	1	71	0	0	0	0	0	0	37
	India	2	4	1	0	0	0	0	0	0	0	0	0	5
	Italy	1	5	0	0	0	0	0	0	0	0	0	0	6
	Netherlands	4	35	0	0	1	0	0	21	0	0	0	0	17
	New Zealand	4	4	1	0	0	0	0	6	0	0	0	0	1
	Spain	2	3	0	0	0	0	0	0	0	0	0	0	5
	United States	8	37	0	0	0	1	0	0	0	0	0	0	44
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	9	27	2	1	0	1	0	3	0	3	0	0	26
Row 3	Treaty Partners (Others)	0	3	0	0	0	0	0	0	0	0	0	0	3
	Total	42	234	4	3	2	74	0	35	0	6	0	0	152

Notes:

1) MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.

2) The number of post-2015 cases on 1 January 2017 in the table above is different from 2016 MAP statistics due to the followings:

(i) One Treaty Partner: The number of post-2015 cases in MAP inventory on 1 January 2017 is two more than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the United Kingdom and its treaty partner have determined that two cases with 2016 start dates inadvertently were not included in statistical reporting for 2016; and

(ii) Treaty Partner (*de minimis*): The number of post-2015 cases in MAP inventory on 1 January 2017 includes one additional case not recorded in the number of post-2015 cases reported in MAP inventory on 31 December 2016, as this case was inadvertently recorded as type attribution allocation and should have been recorded as type other.

(iii) Treaty Partner (Others): The number of post-2015 cases in MAP inventory on 1 January 2017 is one less (i.e. total equals 0) than the number of post-2015 cases reported in MAP inventory on 31 December 2016 because the one case was actually started before 1 January 2016, and so should not have been included in the statistical reporting for 2016.

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	Canada	2.92	0.95	2.80	0.12
	Denmark	4.45	0.83	3.85	1.21
	France	6.00	1.15		
	Germany	11.60	1.52	11.87	3.67
	India	4.22	0.84	5.72	0.00
	Italy	12.00	1.15		
	Spain	12.81	1.78	8.19	4.62
	United States	4.59	1.07	4.59	0.00
Row 2	Treaty Partners (de minimis rule applies)	3.55	0.98	2.13	1.42
Row 3	Treaty Partners (Others)				
	Total Average Time	6.34	1.09	4.94	1.55
<u>Notes:</u>					
MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.					

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	6.94	1.13	1.63	6.69
	Canada	4.59	2.44	1.97	2.62
	Germany	1.38	0.62	0.39	6.67
	India	5.10	1.45	0.16	4.93
	Netherlands	4.60	1.43	3.51	0.83
	New Zealand	6.02	0.32	1.33	4.69
	United States	1.12	1.15	1.12	0.00
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7.81	1.27	1.50	7.23
Row 3	Treaty Partners (Others)				
	Total Average Time	3.10	0.92	2.27	3.44
<u>Notes:</u> MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.					

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	3.70	0.95	3.03	2.90
<p>Notes: MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p>					