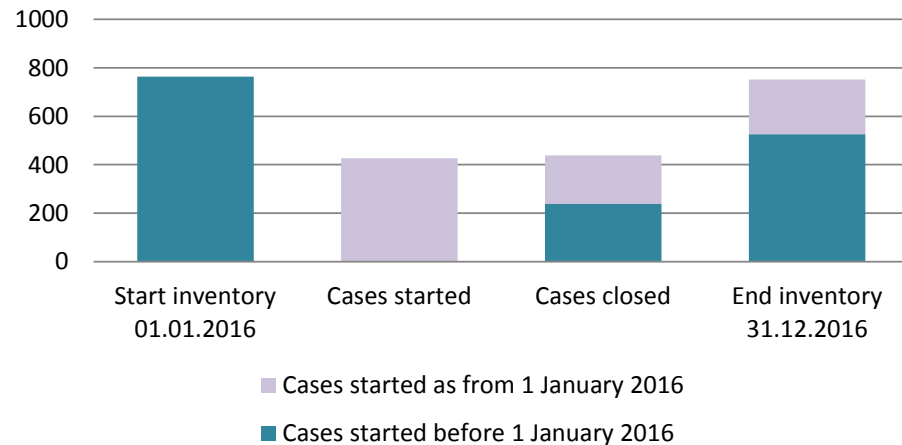


Belgium

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	85	0	21	64
Other cases	679	0	217	462

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	23	1	22
Other cases	0	403	199	204

Average time needed to close MAP cases

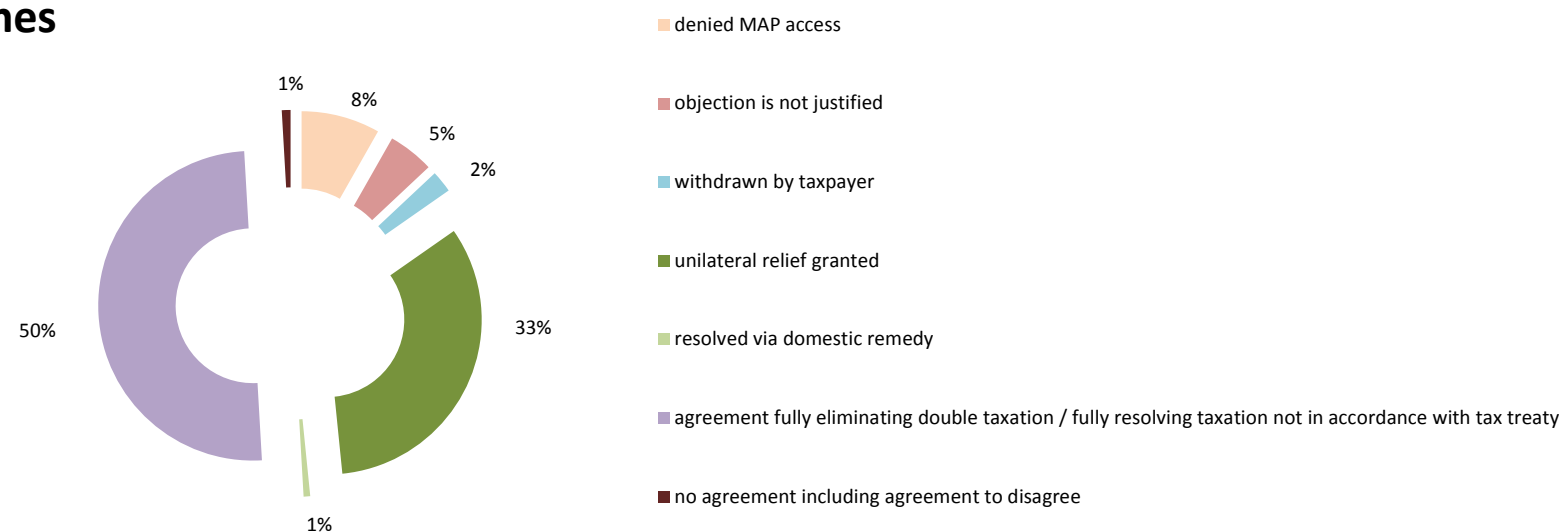
Cases started before 1 January 2016	Average time
Transfer pricing cases	41.38
Other cases	20.99

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 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 Belgium's 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	3.78	1.15	n.a.	n.a.
Other cases	1.40	1.08	1.84	1.84

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>

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	5	0	1	16	0	0	0	0	22
Cases started before 1 January 2016	0	0	4	0	1	16	0	0	0	0	21
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	36	21	5	145	2	203	0	0	4	0	416
Cases started before 1 January 2016	13	10	2	20	1	167	0	0	4	0	217
Cases started as from 1 January 2016	23	11	3	125	1	36	0	0	0	0	199
All cases	36	21	10	145	3	219	0	0	4	0	438

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>