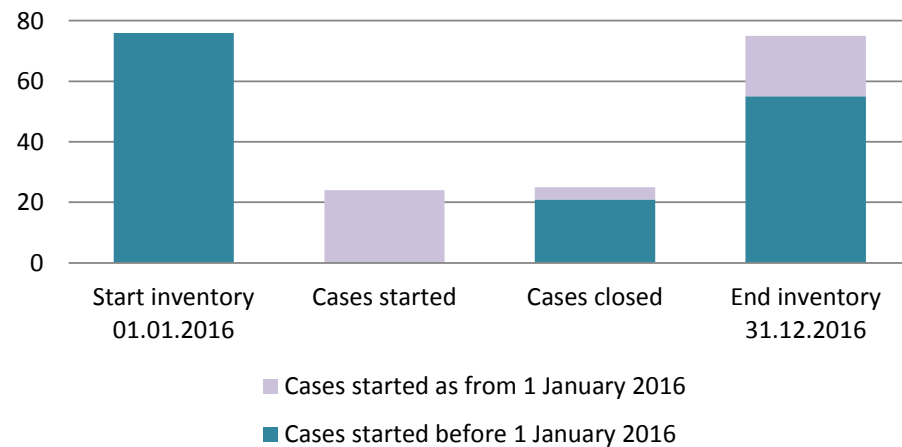


Norway

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	40	0	12	28
Other cases	36	0	9	27

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	6	0	6
Other cases	0	18	4	14

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	36.30
Other cases	32.71

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

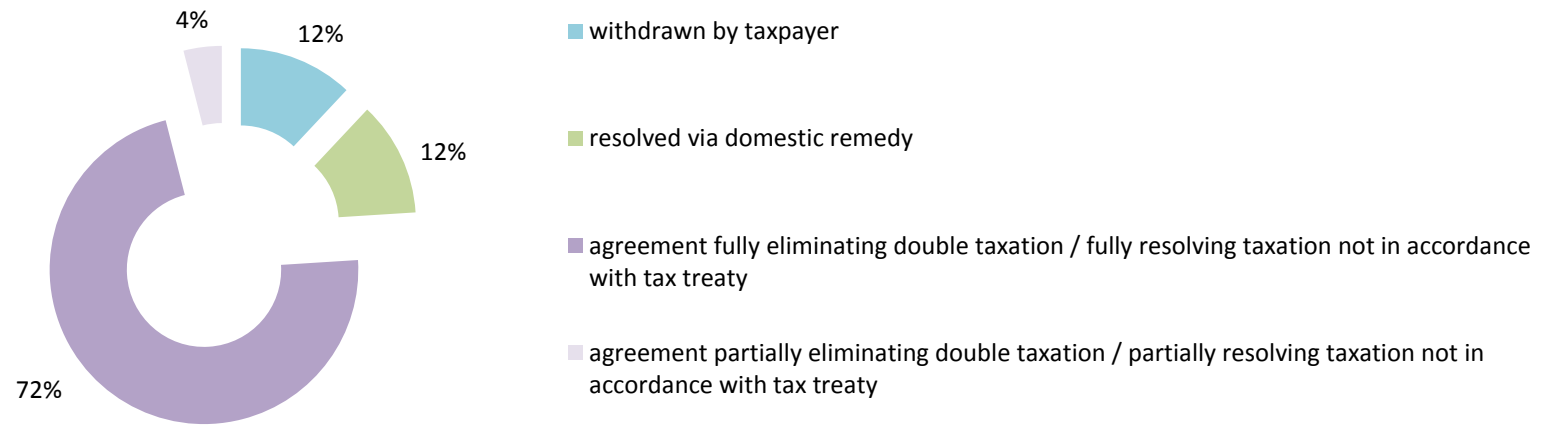
(i) start date: the date of receipt of the MAP request by Norway's competent authority from the taxpayer once sufficient documentation is provided or the date of receipt of the notification letter from the other competent authority that received the MAP request from the taxpayer; and

(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	n.a.	n.a.	n.a.	n.a.
Other cases	4.17	0.90	0.26	5.88

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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	0	0	1	10	1	0	0	0	12
Cases started before 1 January 2016	0	0	0	0	1	10	1	0	0	0	12
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	3	0	2	8	0	0	0	0	13
Cases started before 1 January 2016	0	0	3	0	0	6	0	0	0	0	9
Cases started as from 1 January 2016	0	0	0	0	2	2	0	0	0	0	4
All cases	0	0	3	0	3	18	1	0	0	0	25

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