

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Belgium/Belgique**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period ¹		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	20	1			9	0	11	1	0	0	110	-
2003	6	0			1	0	5	0	0	0	53	-
2004	7	1			1	0	6	1	0	0	43	-
2005	20	3			4	0	16	3	0	0	30	-
2006	18	1			5	0	13	1	0	0	25	-
2007	31	1			2	0	29	1	0	0	12	-
2008			66	5	5	1	61	4	0	0	4	5
Total	102	7	66	5	27	1	141	11	0	0	51	5

¹ The discrepancy between the ending inventory on the last day of the 2007 reporting period and the opening inventory on the first day of the 2008 reporting period is due to the fact that 2007 statistics did not fully reflect all MAP cases. In Belgium the taxpayer has the opportunity to send a request for MAP assistance to the Regional Director and the Central service may not always be aware of MAP cases initiated at the local level.

² The increase in the average cycle time for cases completed, closed or withdrawn is for the most part due to the fact that there are several MAPs already pending for more than five years because the partner State has never reacted to any of Belgium's letters requesting the initiation of MAP consultations nor to any of Belgium's reminders.