

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD¹

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		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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) ²	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
2003 or prior	16	1			8	0	6	1	2	0	94	–
2004	6	1			0	0	6	1	0	0	–	–
2005	16	3			6	0	10	3	0	0	48	–
2006	13	1			2	0	11	1	0	0	36	–
2007	29	1			8	0	21	1	0	0	20	–
2008	61	4			21	1	38	3	2	0	11	19
2009			205	8	47	2	157	6	1	0	4	7
Total	141	11	205	8	92	3	249	16	5	0	20	11

¹ Please note that the increase of the number of cases initiated in 2009 is largely due to the fact that as from this year Belgium has included “implicit” MAPs. For this purpose, an implicit MAP is a MAP request that is filed with the local Belgian tax office as a part of an internal notice of objection against the tax assessment and with respect to which the relevant foreign tax administration has not yet been contacted.

² The increase in the average cycle time for cases completed, closed or withdrawn is for the greater part due to the fact that there are several MAPs already pending for more than five years because the partner State has never reacted to any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.

