

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD¹

Country: **Germany/Allemagne**

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) ²	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
2006 or prior	44	9			7	0	26	7	11	2		
2007	36	4			7	0	25	2	4	2		
2008	45	3			13	0	28	3	4	0		
2009	103	9			25	0	76	9	2	0		
2010	168	8			42	0	119	7	7	1		
2011	257	16			37	2	206	13	14	1		
2012			264	13	5	0	253	13	6	0		
Total	653	49	264	13	136	2	733	54	48	6		

¹ Please note that the German competent authority (CA) internal case database does not currently allow the recording of “initiated” and “completed” dates following OECD definitions. While for earlier reporting periods (up to 2010) considerable efforts were made to specifically prepare separate statistics for OECD purposes, the need for a streamlining of resources is no longer permitting the production of additional statistics based on OECD definitions. Therefore the German CA will provide the statistics used for internal purposes. Consequently, starting with the 2011 reporting period, the “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”), and generally until implementation of an agreement is reported back to the CA (which is later than under the OECD definition of “completed”). Requests that are rejected (*e.g.* because of the time limits) are thus included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 54 in 2012) therefore contains rejected requests (12), withdrawn requests (25, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was determined that an agreement could not be found (17). These definitions result in a larger MAP case inventory and make cases appear older than under OECD definitions. This should be borne in mind when comparing the German 2012 figures with pre-2011 figures and statistics provided by other countries. Of the 787 cases in the ending inventory 2012, 355 concern transfer pricing or attribution of profits to a PE. Of the 277 requests received in 2012 (shown as “initiated”), 104 concern transfer pricing or attribution of profits to a PE.

² Due to the streamlining of resources described above, reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible.