

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD¹

Country: Germany/Allemagne

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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) ²	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
2008 or prior	53	10			9	1	41	9	3	0		
2009	53	8			10	1	41	6	2	1		
2010	82	5			21	2	57	2	4	1		
2011	147	12			29	1	115	11	3	0		
2012	217	12			39	2	168	10	10	0		
2013	243	16			29	0	200	16	14	0		
2014			362	12	13	1	342	11	7	0		
Total	795	63	362	12	150	8	964	65	43	2		

¹ Please note that the German competent authority (CA) internal case database does currently not allow to record “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 to produce additional statistics based on OECD definitions. Therefore the German CA currently provides 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”). The “completed” standard is now, since 2013, largely in line with OECD guidance. Requests that are rejected (e.g. because of the time limits) are included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 45 in 2014) thus contains rejected requests (9), withdrawn requests (30, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was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 (6). The deviating “initiated” definition results in a larger MAP case inventory and makes cases appear older than under OECD definitions. This should be born in mind when comparing the German 2014 figures with pre-2011 figures and statistics provided by other countries. Of the 1029 cases in the ending inventory 2014, 483 concern transfer pricing or attribution of profits to a PE. Of the 374 requests received in 2014 (shown as “initiated”), 194 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.