

MAP PROGRAM STATISTICS FOR THE 2015 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During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) ²	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
2009 or prior	82	15			12	0	60	11	10	4		
2010	57	2			11	0	44	1	2	1		
2011	115	11			26	3	84	8	5	0		
2012	168	10			41	1	125	9	2	0		
2013	200	16			35	1	157	15	8	0		
2014	342	11			44	0	291	11	7	0		
2015			350	13	22	0	318	13	10	0		
Total	964	65	350	13	191	5	1079	68	44	5		

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. Therefore the German CA, for the 2015 reporting period, still provides the statistics used for internal purposes. 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 The “closed or withdrawn” column (with a total of 49 in 2015) thus contains rejected requests (10), requests withdrawn by the taxpayer (29, it should be noted that it can generally not be established whether in such cases double taxation remains), cases closed because it was determined that an agreement could not be found (9), and one case that was booked as initiated by mistake but for which in fact there was never a request. 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 2015 figures with pre-2011 figures and statistics provided by other countries. Of the 1147 cases in the ending inventory 2015, 539 concern transfer pricing or attribution of profits to a PE. Of the 363 requests received in 2015 (shown as “initiated”), 141 concern transfer pricing or attribution of profits to a PE.

² Reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible. Cycle times will be reported for the 2016 reporting period after implementation of a new internal system.