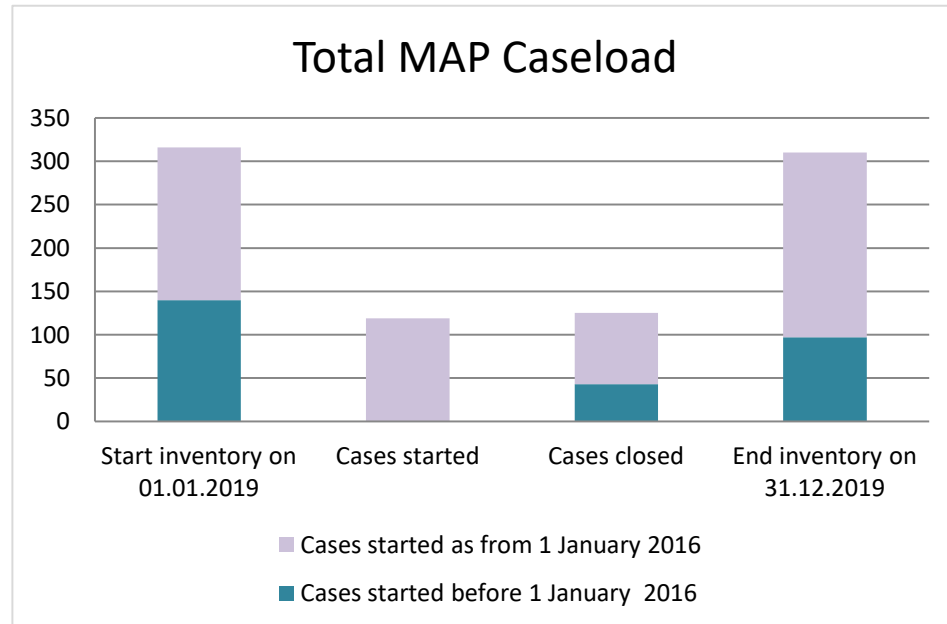


Austria



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	58	0	20	38
Other cases	82	0	23	59

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	88	46	38	96
Other cases	88	73	44	117

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.82
Other cases	76.71

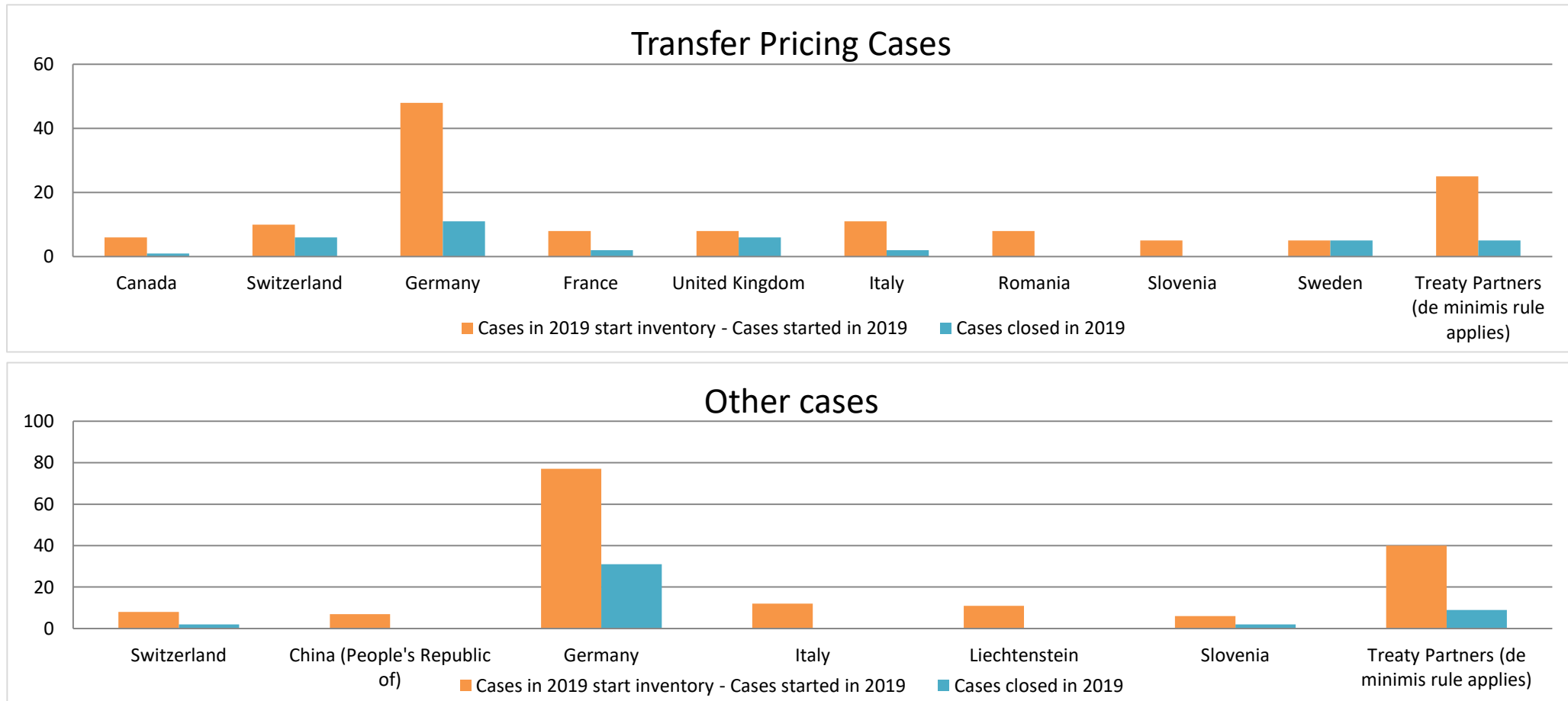
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.63	2.65	13.35	12.36
Other cases	16.69	2.11	8.47	14.57

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2016)

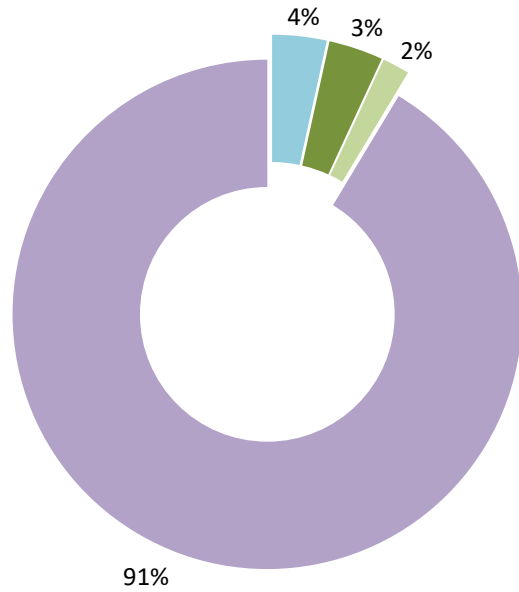
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

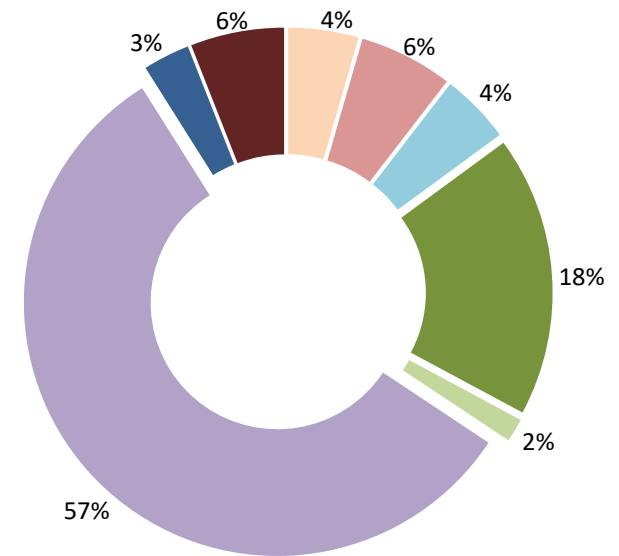
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	2	1	53	0	0	0	0	58
Cases started before 1 January 2016	0	0	0	0	0	20	0	0	0	0	20
Cases started as from 1 January 2016	0	0	2	2	1	33	0	0	0	0	38
Other cases (all)	3	4	3	12	1	38	0	2	4	0	67
Cases started before 1 January 2016	0	0	3	0	0	18	0	1	1	0	23
Cases started as from 1 January 2016	3	4	0	12	1	20	0	1	3	0	44
All cases	3	4	5	14	2	91	0	2	4	0	125

Annex A
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/Allocation	58	0	0	0	0	0	20	0	0	0	0	38	52.82
Row 2 Others	82	0	0	3	0	0	18	0	1	1	0	59	76.71
Row 3 Total	140	0	0	3	0	0	38	0	1	1	0	97	65.60
Notes:													
Definition of a MAP case and counting of MAP cases		To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.											
Category of cases		The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework											
Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.											
Note on pre-2016 attribution/allocation cases		Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2019. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases: (a) In a case that took 68.02 months, it took the other CA 63.16 months to reply to an Austrian position paper. After receipt of the foreign position paper, Austria and the other CA were able to close the case within a reasonable time. (b) In another extremely long case that took 98.14 months, Austria received a written position paper from the other CA after 63.02 months beginning from the start of the MAP case. In this case, which was submitted in Austria, the Austrian position paper was sent to the other CA immediately after the initiation of the MAP case. After receiving the Austrian position paper, the other CA requested additional information from both the Austrian CA and the taxpayer in multiple instances. The information was submitted in a timely manner, but due to the repeated requests and the small delays in the sending, a long time passed overall. (c) Three cases filed for several tax years (64.50, 64.18 and 61.78 months) took this long to resolve, due to numerous factors: complexity of the cases due to restructuring processes, changes in staff during the MAP procedure, insufficient cooperation by the taxpayer and several lengthy technical discussions on the solution of the case with the CA of the other contracting state.											
Note on pre-2016 other cases		Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2019. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases: (a) Five cases with an average closing time of 103.65 months were cases of five employees seconded by an Austrian company to a company resident of the other contracting state. With respect to these cases during an average time of 34.93 months no actions were taken by both contracting states due to a pending court procedure. Austria granted unilateral relief from double taxation during the time of the MAP. The relief became final after the conclusion of an agreement with the other contracting state. (b) One case that took 105.01 months has finally been withdrawn by the taxpayer due to the fact that no progress could be made during the MAP. The case was initiated by Austria. Austria composed its position paper in a fairly timely manner and sent several reminders to the CA of the other contracting state, but did not receive any response from the other CA during the whole duration of the MAP procedure. (c) Another case took 93.96 months to resolve as the case was pending before court for a duration of 58.32 months and both CAs decided to await the court decision before continuing the MAP procedure. The court decision then served as the basis for the subsequent MAP discussions by both CAs. (d) In one case, although Austria made requests for the issuing of a position paper by the other CA, it did not receive a position paper from the other CA for about 82.22 months. The case at hand was open for 93.07 months and ended with the outcome "withdrawn by the taxpayer" as the taxpayer was not able to substantiate any issues of double taxation for the tax year in question. (e) One case ended after 108.76 months due to insufficient taxpayer cooperation. After receipt of the position paper of the other CA, Austria ascertained irregularities in the initially provided facts by the taxpayer and asked the taxpayer for additional information several times. However, the taxpayer did not react to the requests of the Austrian CA for a period of 89.85 months until the taxpayer finally withdrew its request for the initiation of a MAP.											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Canada	3	3	0	0	0	0	1	0	0	0	0	0	5
Switzerland	5	5	0	0	0	0	0	6	0	0	0	0	4
Germany	29	19	0	0	1	0	0	10	0	0	0	0	37
France	5	3	0	0	0	2	0	0	0	0	0	0	6
United Kingdom	7	1	0	0	0	0	0	6	0	0	0	0	2
Italy	3	8	0	0	0	0	0	2	0	0	0	0	9
Romania	7	1	0	0	0	0	0	0	0	0	0	0	8
Slovenia	4	1	0	0	0	0	0	0	0	0	0	0	5
Sweden	5	0	0	0	0	0	0	5	0	0	0	0	0
Treaty Partners (de minimis rule applies)	20	5	0	0	1	0	0	4	0	0	0	0	20
Total	88	46	0	0	2	2	1	33	0	0	0	0	96
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	6	2	0	0	0	0	0	0	0	2	0	6
	China (People's Republic of)	6	1	0	0	0	0	0	0	0	0	0	7
	Germany	40	37	0	3	0	10	1	16	0	1	0	46
	Italy	11	1	0	0	0	0	0	0	0	0	0	12
	Liechtenstein	1	10	0	0	0	0	0	0	0	0	0	11
	Slovenia	1	5	1	1	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	23	17	2	0	0	2	0	4	0	0	1	31
	Total	88	73	3	4	0	12	1	20	0	1	3	117
Notes:													

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	22.88	1.15	21.50	1.38
	Switzerland	13.55	0.71	16.80	5.13
	Germany	19.60	3.27	12.52	11.22
	France	17.62	1.15	n.a.	n.a.
	United Kingdom	10.26	0.43	n.a.	n.a.
	Italy	8.76	1.15	n.a.	n.a.
	Sweden	18.98	0.84	11.39	14.84
Row 2	Treaty Partners (de minimis rule applies)	20.58	9.62	14.68	23.44
	Total	16.63	2.65	13.35	12.36
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	25.69	0.97	0.13	25.58
	Germany	18.24	1.66	9.46	15.31
	Slovenia	2.44	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	12.54	4.15	8.26	8.69
	Total	16.69	2.11	8.47	14.57
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	16.66	2.36	10.40	13.70
Notes:					