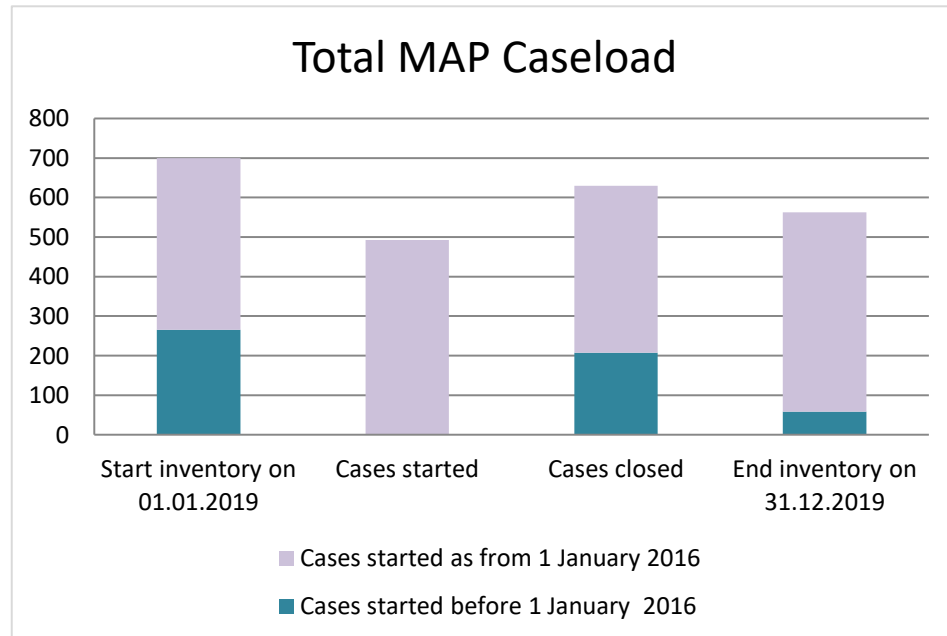


## Belgium



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	20	0	13	7
Other cases	245	0	194	51

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	58	51	24	85
Other cases	377	442	399	420

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.31
Other cases	74.89

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 of filing of the MAP request; and

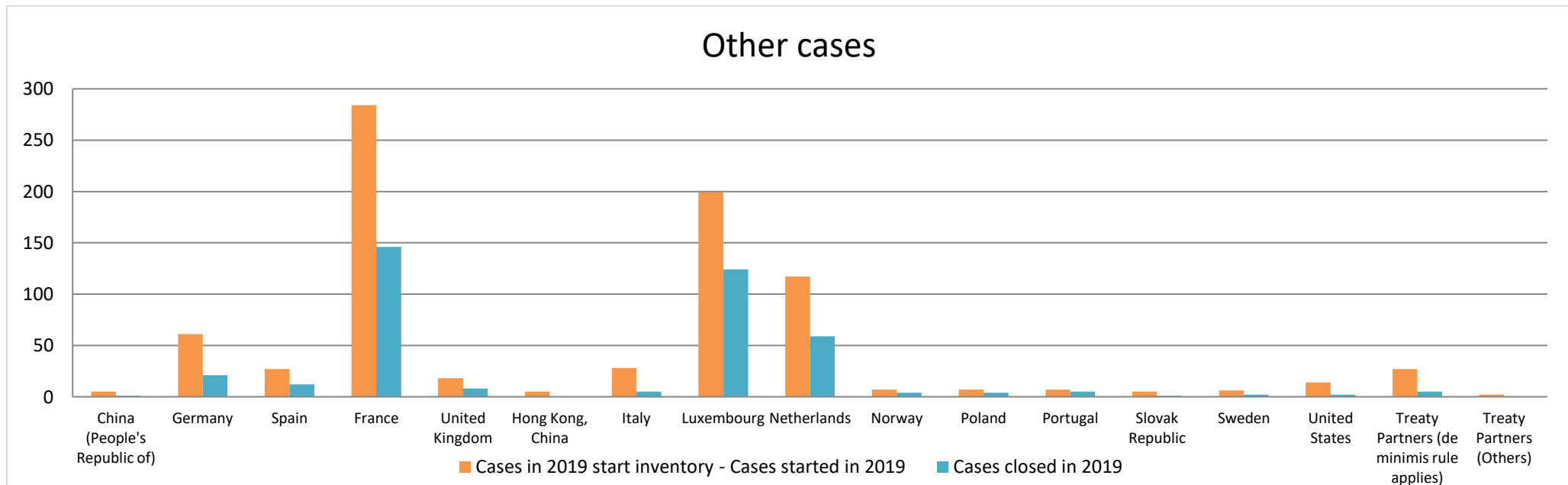
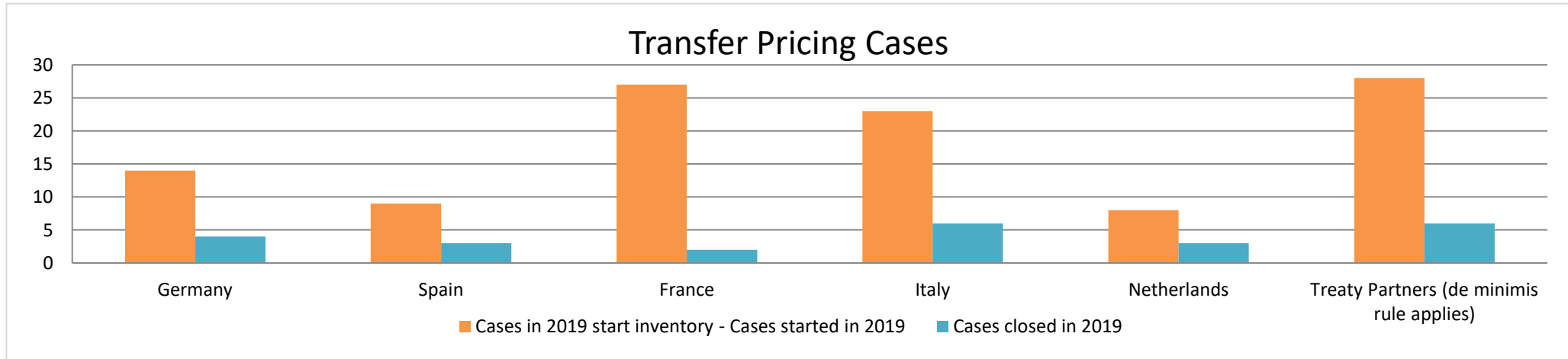
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.15	2.30	13.30	6.70
Other cases	10.20	1.88	7.29	7.10

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)

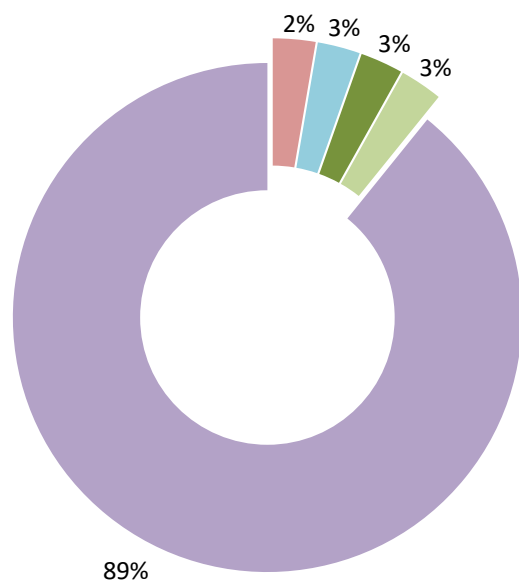
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

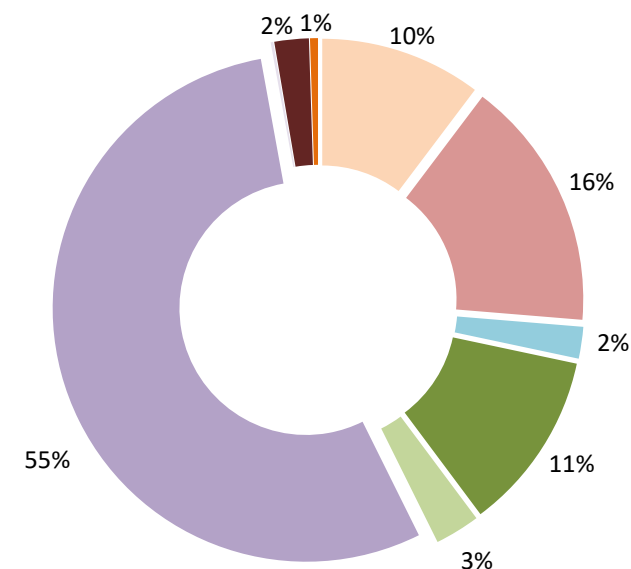
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37</b>
Cases started before 1 January 2016	0	0	1	0	0	12	0	0	0	0	13
Cases started as from 1 January 2016	0	1	0	1	1	21	0	0	0	0	24
<b>Other cases (all)</b>	<b>61</b>	<b>95</b>	<b>12</b>	<b>68</b>	<b>17</b>	<b>323</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>593</b>
Cases started before 1 January 2016	4	50	1	16	4	109	0	0	8	2	194
Cases started as from 1 January 2016	57	45	11	52	13	214	1	0	5	1	399
<b>All cases</b>	<b>61</b>	<b>96</b>	<b>13</b>	<b>69</b>	<b>18</b>	<b>356</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>630</b>

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	20	0	0	1	0	0	12	0	0	0	0	7	52.31
Row 2 Others	245	4	50	1	16	4	109	0	0	8	2	51	74.89
Row 3 Total	265	4	50	2	16	4	121	0	0	8	2	58	73.47
<p>Notes:</p> <p>1) Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"</p> <p>2) A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not</p> <p>3) The start inventory of MAP cases (other cases) on 1 January 2019 differs from the end inventory on 31 December 2018 as Belgium has only been informed in 2019 of some MAP cases already introduced in other member States before 2016.</p> <p>4) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of filing of the MAP request; and</p> <p>(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.</p>													

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 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		
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	Germany	6	8	0	0	0	0	0	4	0	0	0	0	10
	Spain	7	2	0	0	0	0	0	3	0	0	0	0	6
	France	12	15	0	0	0	1	0	1	0	0	0	0	25
	Italy	12	11	0	0	0	0	0	6	0	0	0	0	17
	Netherlands	3	5	0	0	0	0	0	3	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	18	10	0	1	0	0	1	4	0	0	0	0	22
	Total	58	51	0	1	0	1	1	21	0	0	0	0	85
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
China (People's Republic of)	4	1	0	0	1	0	0	0	0	0	0	0	4
Germany	30	31	1	7	1	3	0	9	0	0	0	0	40
Spain	14	13	2	4	0	1	1	4	0	0	0	0	15
France	151	133	40	11	1	4	4	83	0	0	3	0	138
United Kingdom	7	11	1	0	0	0	1	6	0	0	0	0	10
Hong Kong, China	0	5	0	0	0	0	0	0	0	0	0	0	5
Italy	12	16	0	2	1	1	0	1	0	0	0	0	23
Luxembourg	66	133	7	6	3	39	2	66	0	0	1	0	75
Netherlands	57	60	2	8	4	3	4	36	1	0	1	0	58
Norway	4	3	1	1	0	0	0	2	0	0	0	0	3
Poland	2	5	1	3	0	0	0	0	0	0	0	0	3
Portugal	3	4	1	1	0	0	1	2	0	0	0	0	2
Slovak Republic	1	4	1	0	0	0	0	0	0	0	0	0	4
Sweden	2	4	0	1	0	0	0	1	0	0	0	0	4
United States	7	7	0	0	0	1	0	1	0	0	0	0	12
Treaty Partners (de minimis rule applies)	15	12	0	1	0	0	0	3	0	0	0	1	22
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
<b>Total</b>	<b>377</b>	<b>442</b>	<b>57</b>	<b>45</b>	<b>11</b>	<b>52</b>	<b>13</b>	<b>214</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>420</b>
<b>Notes:</b>													

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	Germany	17.31	2.17	16.24	6.82
	Spain	19.89	1.15	4.87	15.02
	France	12.10	3.53	5.11	6.99
	Italy	23.52	1.12	20.28	3.24
	Netherlands	19.43	0.78	9.24	3.55
Row 2	Treaty Partners (de minimis rule applies)	25.85	4.48	14.91	8.90
	Total	21.15	2.30	13.30	6.70
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	China (People's Republic of)	1.51	0.59	n.a.	n.a.
	Germany	13.96	1.07	5.55	12.57
	Spain	10.50	1.16	7.49	12.03
	France	13.01	2.39	10.20	8.17
	United Kingdom	7.89	0.91	4.05	5.93
	Italy	19.01	1.09	9.67	24.89
	Luxembourg	5.64	2.11	6.22	2.66
	Netherlands	10.58	1.07	4.74	7.52
	Norway	9.03	1.11	1.36	14.10
	Poland	8.60	1.04	n.a.	n.a.
	Portugal	6.56	0.70	0.60	10.09
	Slovak Republic	9.23	1.25	n.a.	n.a.
	Sweden	2.94	1.41	0.36	2.17
	United States	9.55	0.59	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	25.96	1.66	5.07	22.02
	Total	10.20	1.88	7.29	7.10
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	<b>Total Average Time</b>	10.82	1.90	7.73	7.07
Notes:					