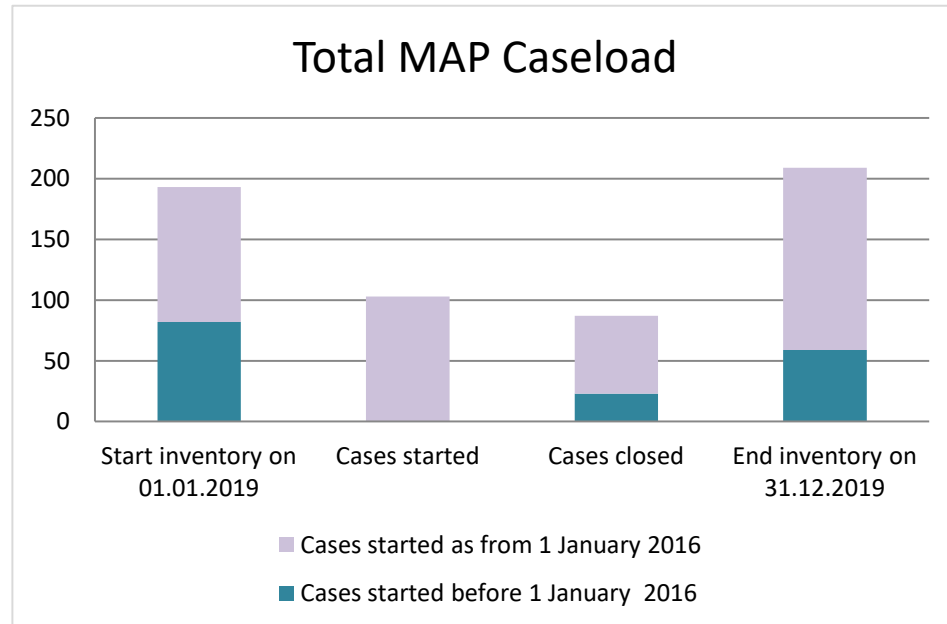


Denmark



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	56	0	19	37
Other cases	26	0	4	22

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	84	67	52	99
Other cases	27	36	12	51

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	67.24
Other cases	53.88

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: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and

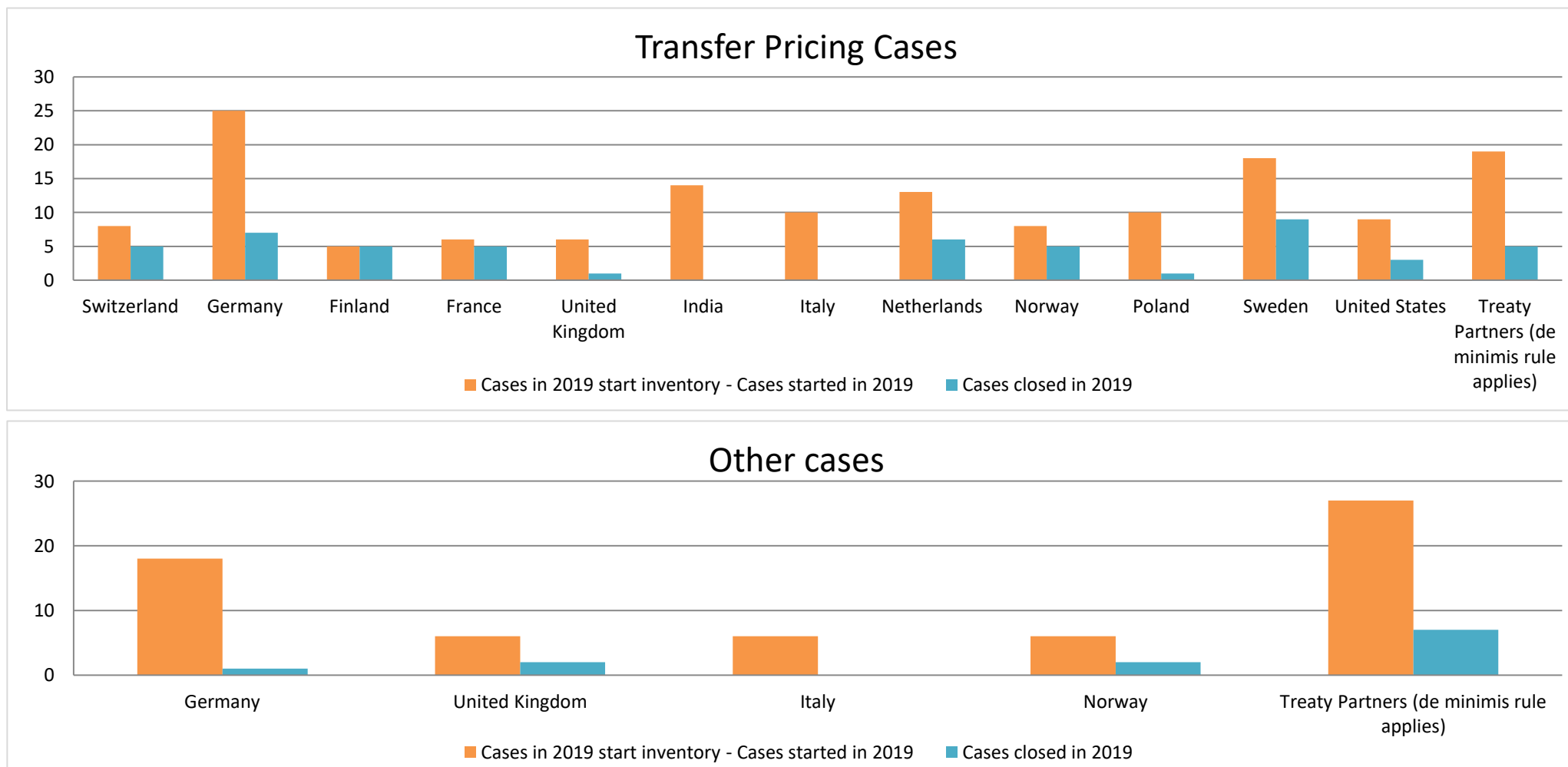
(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.44	3.07	9.69	10.47
Other cases	6.81	1.38	6.81	6.41

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)

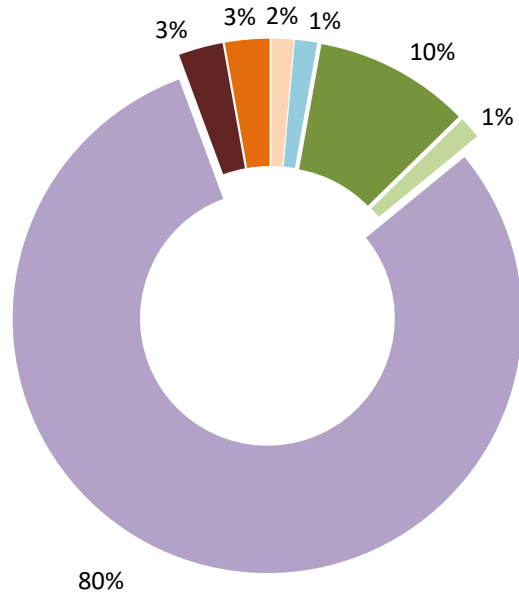
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

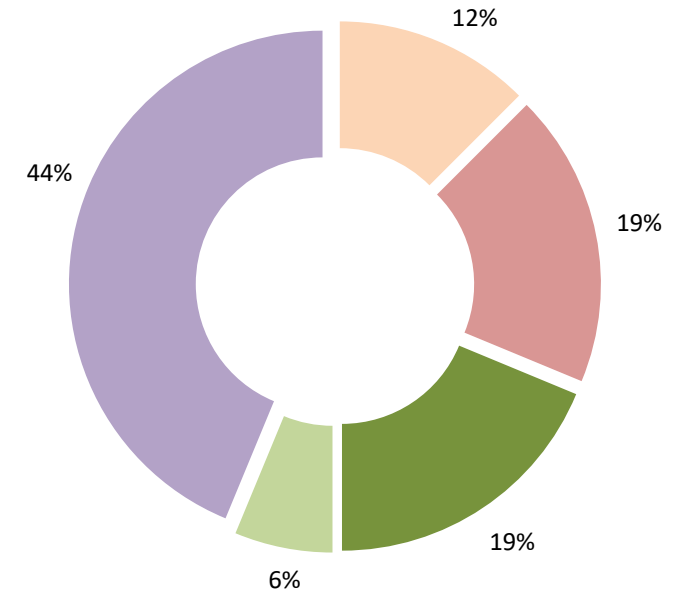
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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)	1	0	1	7	1	57	0	0	2	2	71
Cases started before 1 January 2016	0	0	0	0	0	15	0	0	2	2	19
Cases started as from 1 January 2016	1	0	1	7	1	42	0	0	0	0	52
Other cases (all)	2	3	0	3	1	7	0	0	0	0	16
Cases started before 1 January 2016	0	0	0	2	0	2	0	0	0	0	4
Cases started as from 1 January 2016	2	3	0	1	1	5	0	0	0	0	12
All cases	3	3	1	10	2	64	0	0	2	2	87

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	56	0	0	0	0	0	15	0	0	2	2	37	67.24
Row 2 Others	26	0	0	0	2	0	2	0	0	0	0	22	53.88
Row 3 Total	82	0	0	0	2	0	17	0	0	2	2	59	64.92

Notes:

- 1) Definition of a MAP case and counting of MAP cases: 2018: Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases.
- 2) Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
 - (ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.
- 4) End inventory 2018 was 57 cases. One case closed in 2019 was in fact a post-2015 case and not a pre-2016 case.
- 5) Any other outcome: 2 protective claim cases, afterwards denied access because concerning two jurisdictions without any relevant treaty with Denmark. Please note, these two cases are not included in the average time.

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	Switzerland	5	3	0	0	0	0	0	5	0	0	0	0	3
	Germany	11	14	0	0	0	0	0	7	0	0	0	0	18
	Finland	4	1	0	0	0	0	0	5	0	0	0	0	0
	France	5	1	0	0	0	2	0	3	0	0	0	0	1
	United Kingdom	3	3	0	0	0	0	0	1	0	0	0	0	5
	India	7	7	0	0	0	0	0	0	0	0	0	0	14
	Italy	5	5	0	0	0	0	0	0	0	0	0	0	10
	Netherlands	7	6	0	0	0	0	0	6	0	0	0	0	7
	Norway	3	5	0	0	0	1	1	3	0	0	0	0	3
	Poland	5	5	0	0	0	0	0	1	0	0	0	0	9
	Sweden	12	6	0	0	0	4	0	5	0	0	0	0	9
	United States	6	3	1	0	0	0	0	2	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	11	8	0	0	1	0	0	4	0	0	0	0	14
	Total	84	67	1	0	1	7	1	42	0	0	0	0	99
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
Germany	8	10	0	0	0	0	1	0	0	0	0	0	17
United Kingdom	2	4	0	1	0	0	0	1	0	0	0	0	4
Italy	3	3	0	0	0	0	0	0	0	0	0	0	6
Norway	1	5	1	0	0	0	0	1	0	0	0	0	4
Treaty Partners (de minimis rule applies)	13	14	1	2	0	1	0	3	0	0	0	0	20
Total	27	36	2	3	0	1	1	5	0	0	0	0	51
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	Switzerland	17.64	1.15	13.32	0.66
	Germany	20.13	4.72	8.78	13.41
	Finland	16.62	9.71	30.71	0.85
	France	15.36	1.03	1.86	9.95
	United Kingdom	2.27	0.53	n.a.	n.a.
	Netherlands	10.53	2.09	9.44	3.86
	Norway	13.89	6.57	13.12	16.37
	Poland	18.54	2.37	10.36	8.19
	Sweden	17.47	0.83	9.34	14.03
	United States	14.48	0.84	5.06	10.45
Row 2	Treaty Partners (de minimis rule applies)	22.39	1.81	18.38	13.02
	Total	16.44	3.07	9.69	10.47
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	
Germany	5.56	0.66	n.a.	n.a.	
United Kingdom	4.85	1.55	1.25	2.33	
Norway	4.41	0.92	0.00	6.64	
Treaty Partners (de minimis rule applies)	8.23	1.57	19.17	10.26	
Total	6.81	1.38	6.81	6.41	
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	14.64	2.76	9.39	10.05
Notes:					