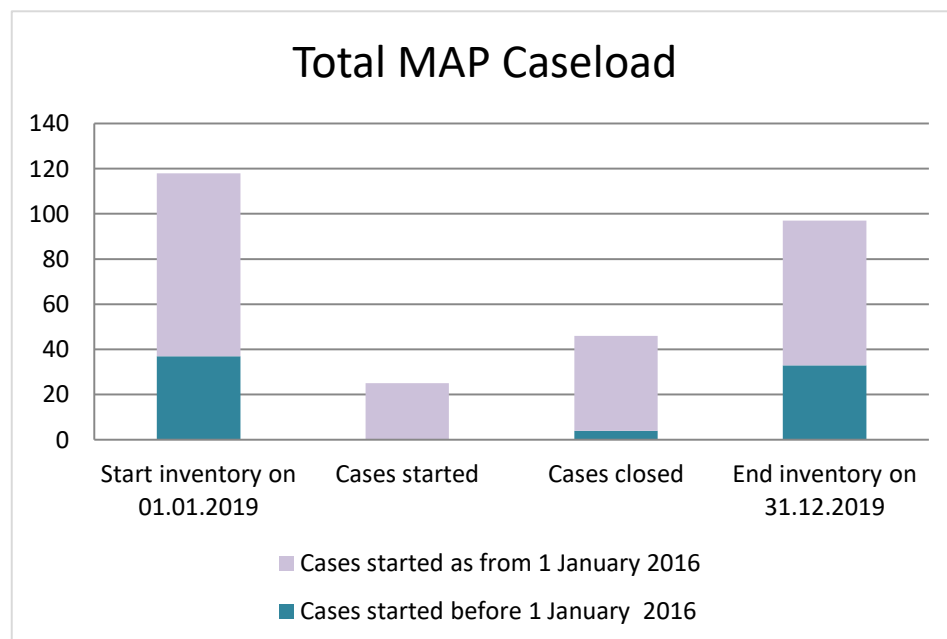


## Finland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	12	0	2	10
Other cases	25	0	2	23

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	30	10	16	24
Other cases	51	15	26	40

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.73
Other cases	88.00

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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and

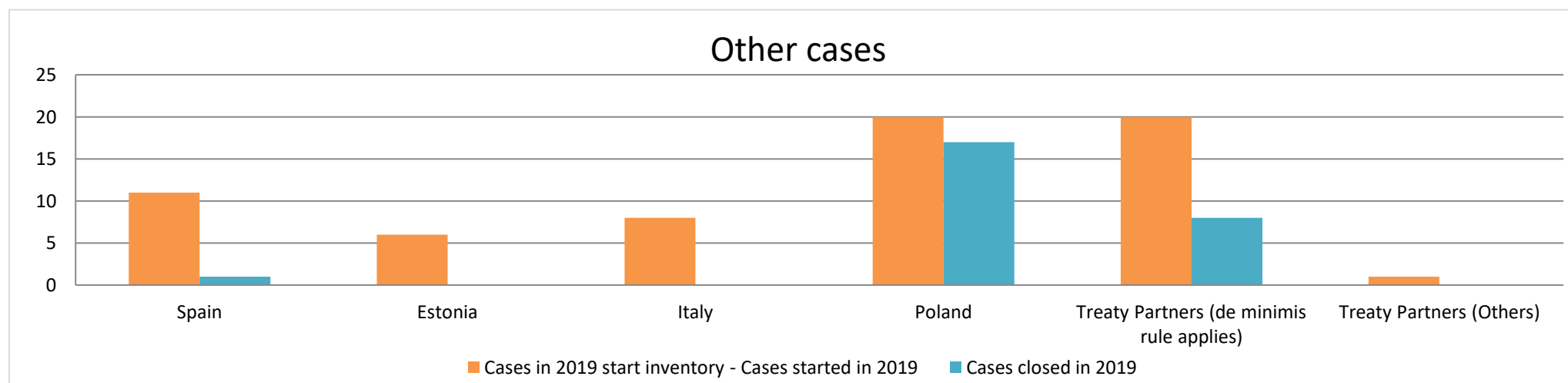
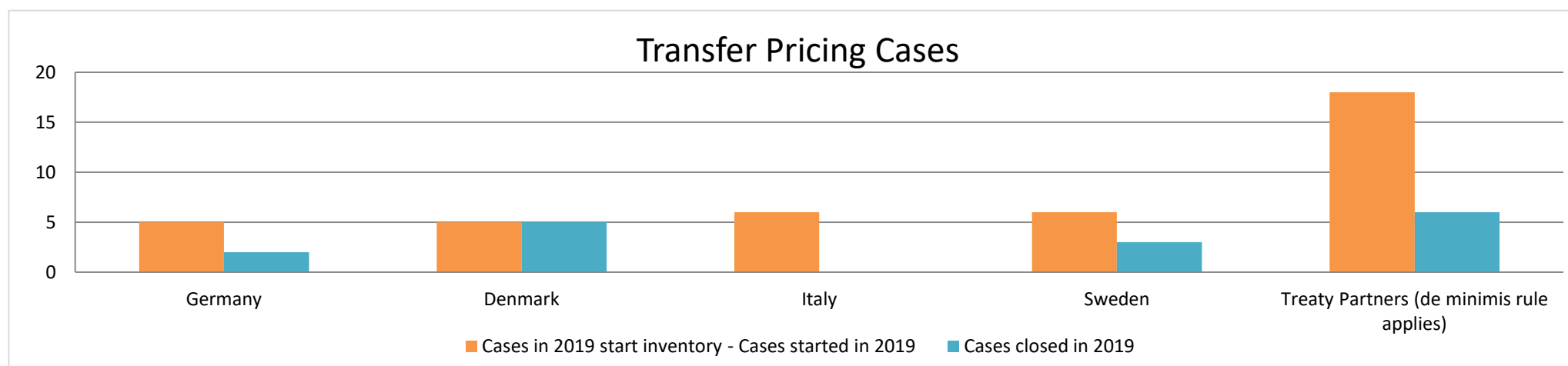
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.67	6.54	9.24	5.98
Other cases	26.47	1.55	4.31	21.25

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)

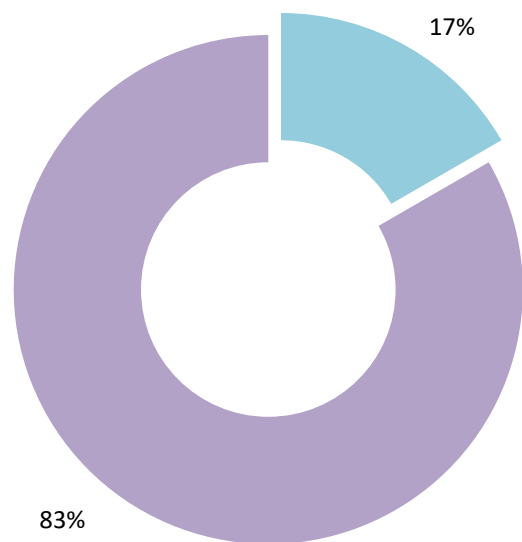
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

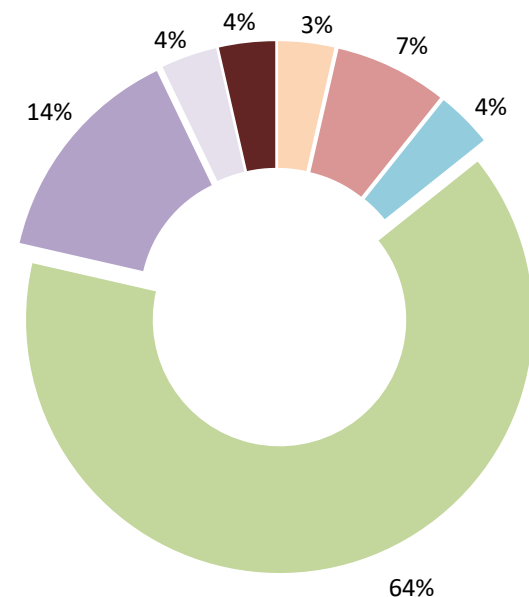
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### 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>	0	0	3	0	0	15	0	0	0	0	18
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	0	3	0	0	13	0	0	0	0	16
<b>Other cases (all)</b>	1	2	1	0	18	4	1	0	1	0	28
Cases started before 1 January 2016	1	0	0	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	2	1	0	18	3	1	0	1	0	26
<b>All cases</b>	1	2	4	0	18	19	1	0	1	0	46

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	12	0	0	0	0	0	2	0	0	0	0	10	65.73
Row 2 Others	25	1	0	0	0	0	1	0	0	0	0	23	88.00
Row 3 Total	37	1	0	0	0	0	3	0	0	0	0	33	76.87

Notes:

1) Definition of a MAP case and counting of MAP cases: Finland has followed the MAP Statistics Reporting Framework.

2) Category of cases: Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.

3) 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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and

(ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

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	3	2	0	0	0	0	0	2	0	0	0	0	3
	Denmark	4	1	0	0	0	0	0	5	0	0	0	0	0
	Italy	5	1	0	0	0	0	0	0	0	0	0	0	6
	Sweden	3	3	0	0	0	0	0	3	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	15	3	0	0	3	0	0	3	0	0	0	0	12
	Total	30	10	0	0	3	0	0	13	0	0	0	0	24

Notes:

1) During the process of matching statistics for 2019, the relevant treaty partners and Finland identified two additional post-2015 attribution / allocation cases that have started before the year 2019. Therefore, the start inventory of 2019 includes two such additional cases compared to the end inventory of 2018.

2) It should be noted that for some post-2015 cases average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

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
Spain	7	4	0	1	0	0	0	0	0	0	0	0	10
Estonia	5	1	0	0	0	0	0	0	0	0	0	0	6
Italy	3	5	0	0	0	0	0	0	0	0	0	0	8
Poland	20	0	0	0	0	0	17	0	0	0	0	0	3
Treaty Partners (de minimis rule applies)	15	5	0	1	1	0	1	3	1	0	1	0	12
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	51	15	0	2	1	0	18	3	1	0	1	0	40
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
Germany	16.85	1.15	3.17	7.77
Denmark	16.62	9.71	30.71	0.85
Sweden	12.25	1.08	7.21	5.04
Treaty Partners (de minimis rule applies)	16.18	8.43	4.59	9.06
Total	15.67	6.54	9.24	5.98
<u>Notes:</u>				

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
Spain	15.65	1.15	11.67	3.98
Poland	29.46	1.81	n.a.	n.a.
Treaty Partners (de minimis rule applies)	21.47	1.06	2.47	25.57
Total	26.47	1.55	4.31	21.25
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>	22.35	3.45	7.19	12.34
Notes:					