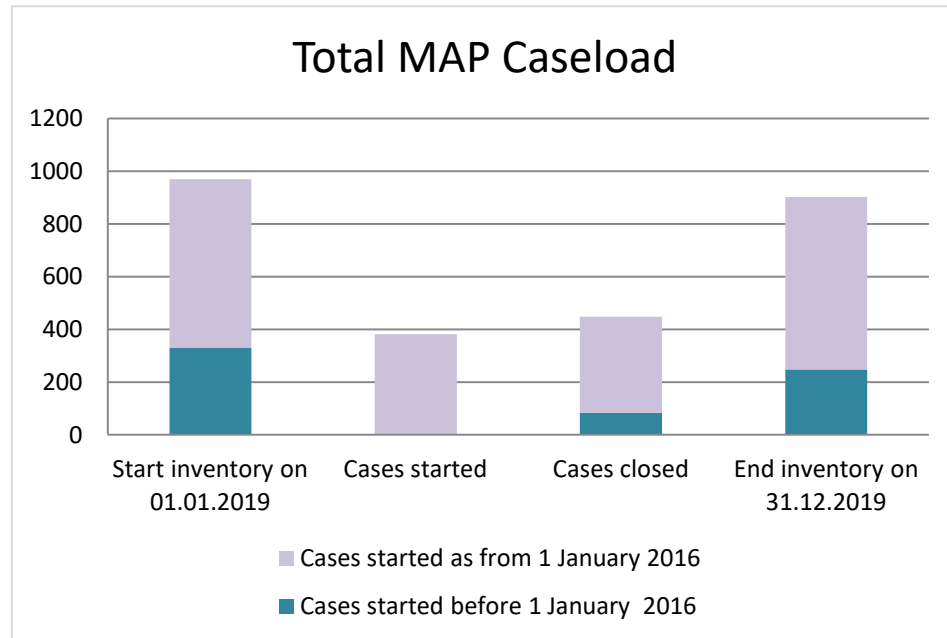


France



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	215	0	57	158
Other cases	115	0	26	89

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	333	164	153	344
Other cases	306	217	212	311

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.84
Other cases	59.80

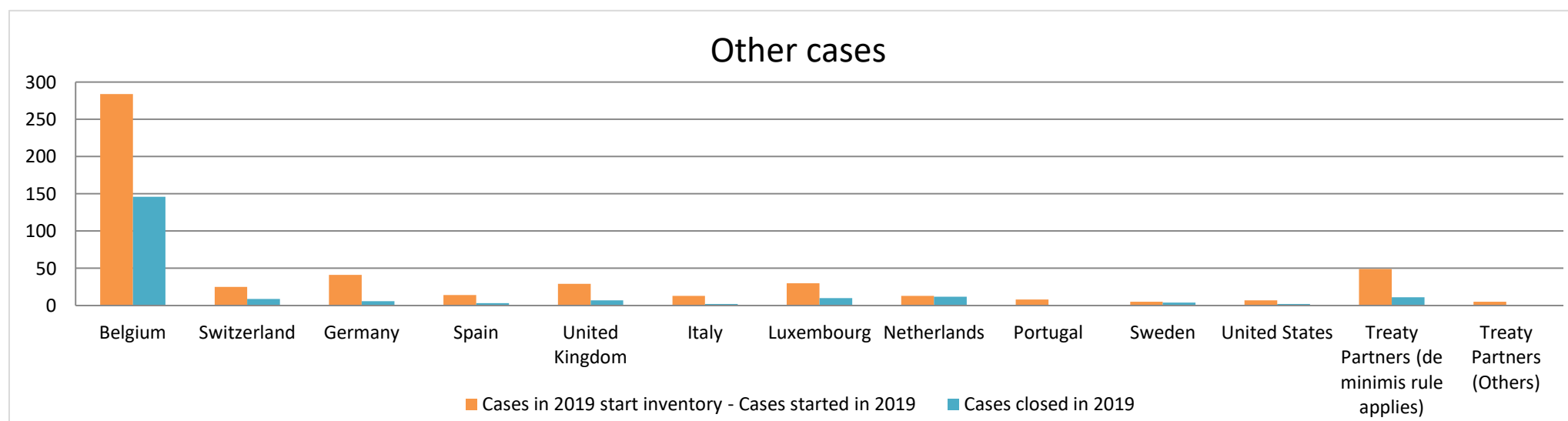
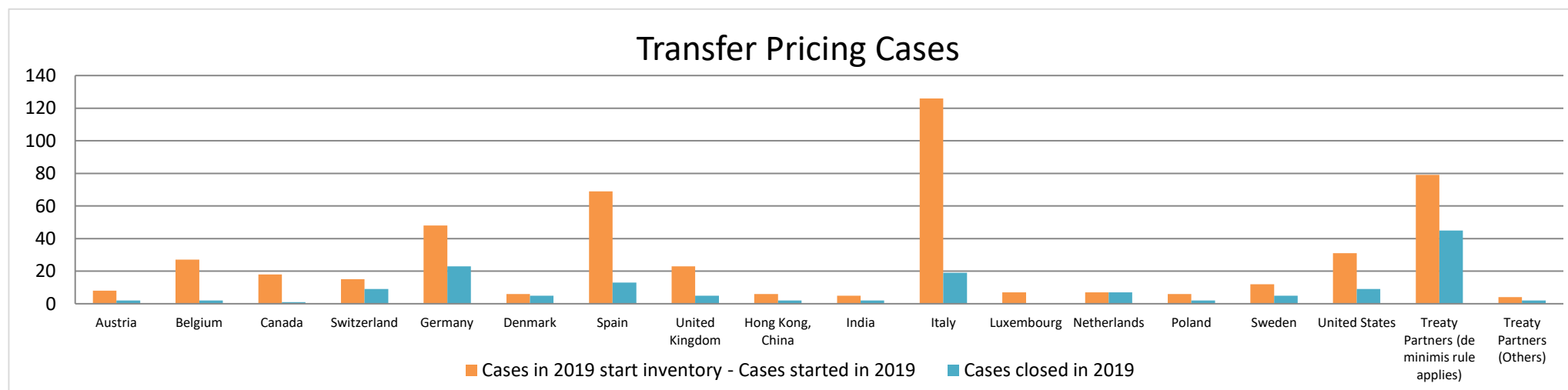
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	18.69	1.57	14.95	6.35
Other cases	13.83	2.34	10.45	8.73

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)

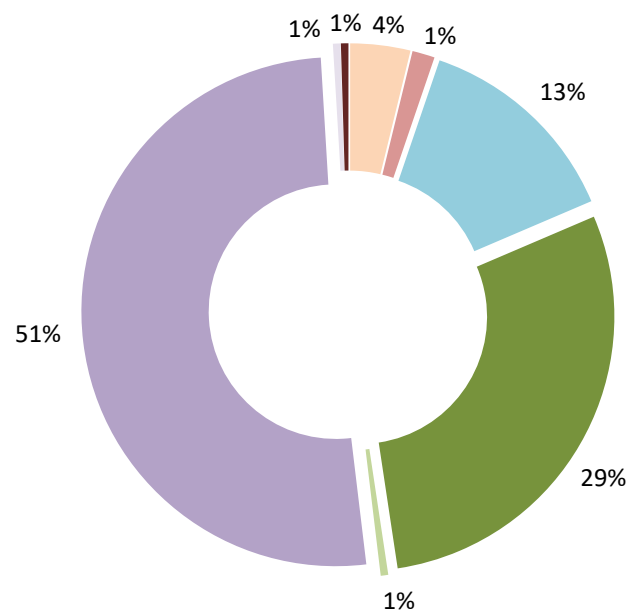
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

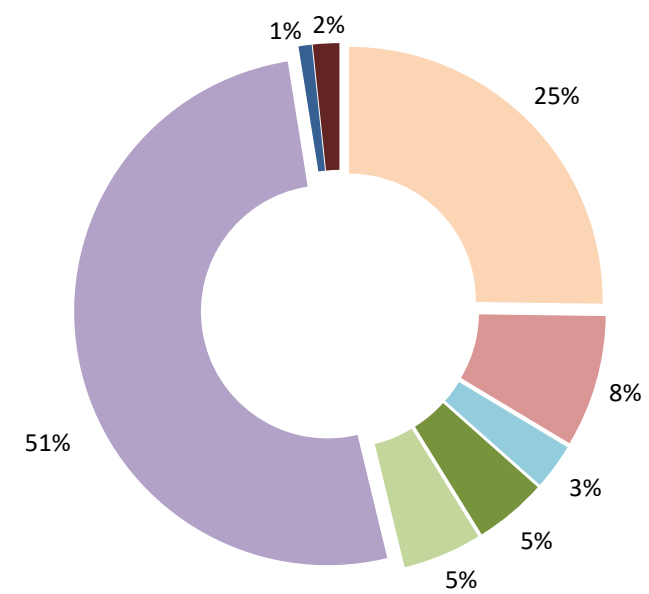
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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)	8	3	28	61	1	107	1	0	1	0	210
Cases started before 1 January 2016	1	2	8	4	1	39	1	0	1	0	57
Cases started as from 1 January 2016	7	1	20	57	0	68	0	0	0	0	153
Other cases (all)	60	20	7	11	12	122	0	2	4	0	238
Cases started before 1 January 2016	1	0	2	0	6	16	0	0	1	0	26
Cases started as from 1 January 2016	59	20	5	11	6	106	0	2	3	0	212
All cases	68	23	35	72	13	229	1	2	5	0	448

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	215	1	2	8	4	1	39	1	0	1	0	158	65.84
Row 2 Others	115	1	0	2	0	6	16	0	0	1	0	89	59.80
Row 3 Total	330	2	2	10	4	7	55	1	0	2	0	247	63.95

Notes:

- 1) Category of cases: France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases.
- 2) The number of pre-2016 cases in MAP inventory on 1 January 2019 has been corrected of the MAP requests and closures made before 2019 of which we have been informed by the other CA in 2019.
- 3) The average time taken to close pre-2016 cases 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.

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
Austria	5	3	0	0	0	2	0	0	0	0	0	0	6
Belgium	12	15	0	0	0	1	0	1	0	0	0	0	25
Canada	17	1	0	0	1	0	0	0	0	0	0	0	17
Switzerland	7	8	0	0	1	5	0	3	0	0	0	0	6
Germany	28	20	0	0	4	0	0	19	0	0	0	0	25
Denmark	5	1	0	0	0	2	0	3	0	0	0	0	1
Spain	52	17	0	1	2	1	0	9	0	0	0	0	56
United Kingdom	9	14	1	0	2	0	0	2	0	0	0	0	18
Hong Kong, China	6	0	0	0	0	2	0	0	0	0	0	0	4
India	3	2	0	0	0	2	0	0	0	0	0	0	3
Italy	70	56	0	0	2	0	0	17	0	0	0	0	107
Luxembourg	4	3	0	0	0	0	0	0	0	0	0	0	7
Netherlands	6	1	1	0	1	3	0	2	0	0	0	0	0
Poland	5	1	0	0	0	2	0	0	0	0	0	0	4
Sweden	11	1	0	0	0	1	0	4	0	0	0	0	7
United States	19	12	0	0	1	3	0	5	0	0	0	0	22
Treaty Partners (de minimis rule applies)	70	9	4	0	6	32	0	3	0	0	0	0	34
Treaty Partners (Others)	4	0	1	0	0	1	0	0	0	0	0	0	2
Total	333	164	7	1	20	57	0	68	0	0	0	0	344
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	Belgium	151	133	40	11	1	4	4	83	0	0	3	0	138
	Switzerland	16	9	7	0	0	0	0	2	0	0	0	0	16
	Germany	30	11	0	2	0	3	1	0	0	0	0	0	35
	Spain	9	5	1	0	0	0	0	2	0	0	0	0	11
	United Kingdom	12	17	3	0	0	1	0	1	0	2	0	0	22
	Italy	10	3	1	0	1	0	0	0	0	0	0	0	11
	Luxembourg	17	13	0	1	0	3	0	6	0	0	0	0	20
	Netherlands	13	0	2	0	0	0	0	10	0	0	0	0	1
	Portugal	4	4	0	0	0	0	0	0	0	0	0	0	8
	Sweden	5	0	2	0	0	0	0	2	0	0	0	0	1
Row 2	United States	4	3	0	2	0	0	0	0	0	0	0	0	5
Row 3	Treaty Partners (de minimis rule applies)	32	17	3	4	3	0	1	0	0	0	0	0	38
	Treaty Partners (Others)	3	2	0	0	0	0	0	0	0	0	0	0	5
	Total	306	217	59	20	5	11	6	106	0	2	3	0	311
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	Austria	17.62	1.15	n.a.	n.a.
	Belgium	12.10	3.53	5.11	6.99
	Canada	23.90	1.15	n.a.	n.a.
	Switzerland	12.64	1.10	7.17	3.32
	Germany	20.74	1.92	17.98	6.84
	Denmark	15.36	1.03	1.86	9.95
	Spain	16.61	3.54	7.11	9.87
	United Kingdom	21.51	0.95	19.13	3.21
	Hong Kong, China	30.31	1.15	34.19	5.75
	India	20.68	1.15	n.a.	n.a.
	Italy	25.43	1.14	23.06	2.37
	Netherlands	13.07	1.02	7.65	7.04
	Poland	17.62	1.15	n.a.	n.a.
	Sweden	17.23	0.97	9.30	8.56
	United States	13.26	3.02	17.13	8.10
Row 2	Treaty Partners (de minimis rule applies)	19.29	1.15	9.28	11.57
Row 3	Treaty Partners (Others)	0.00	0.00	n.a.	n.a.
	Total	18.69	1.57	14.95	6.35
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	Belgium	13.01	2.39	10.20	8.17
	Switzerland	15.24	1.15	13.68	1.51
	Germany	15.44	2.14	5.68	13.87
	Spain	23.16	1.15	8.65	24.39
	United Kingdom	9.00	2.18	8.39	12.36
	Italy	2.10	1.15	n.a.	n.a.
	Luxembourg	11.00	2.29	11.97	5.85
	Netherlands	18.55	1.15	9.18	10.85
	Sweden	28.89	1.15	23.31	11.05
	United States	7.96	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.38	5.45	19.07	18.08
	Total	13.83	2.34	10.45	8.73
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	15.87	2.02	12.14	7.83
Notes:					