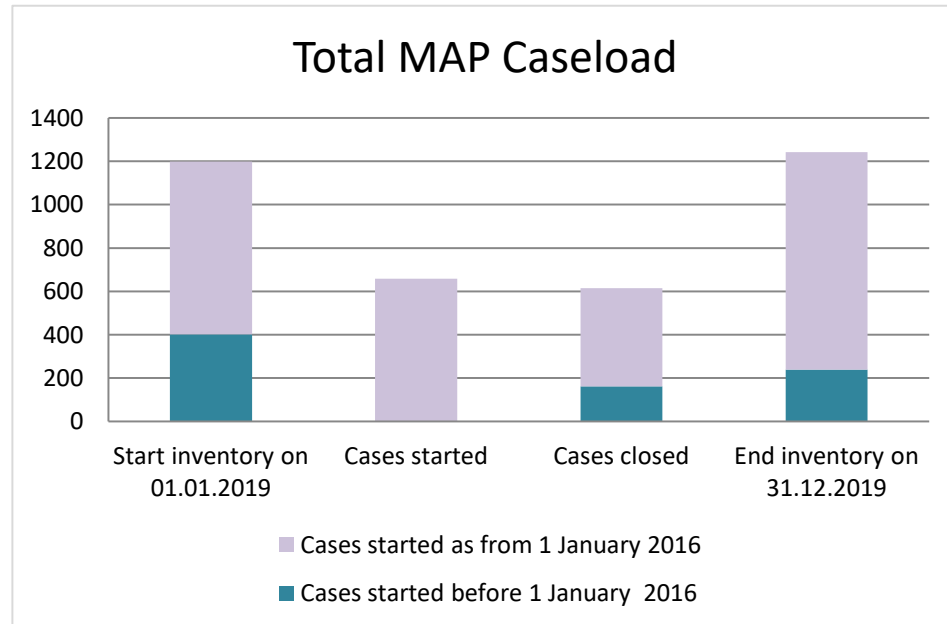


## Germany



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	154	0	81	73
Other cases	247	0	81	166

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	339	241	137	443
Other cases	458	418	316	560

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	63.14
Other cases	68.13

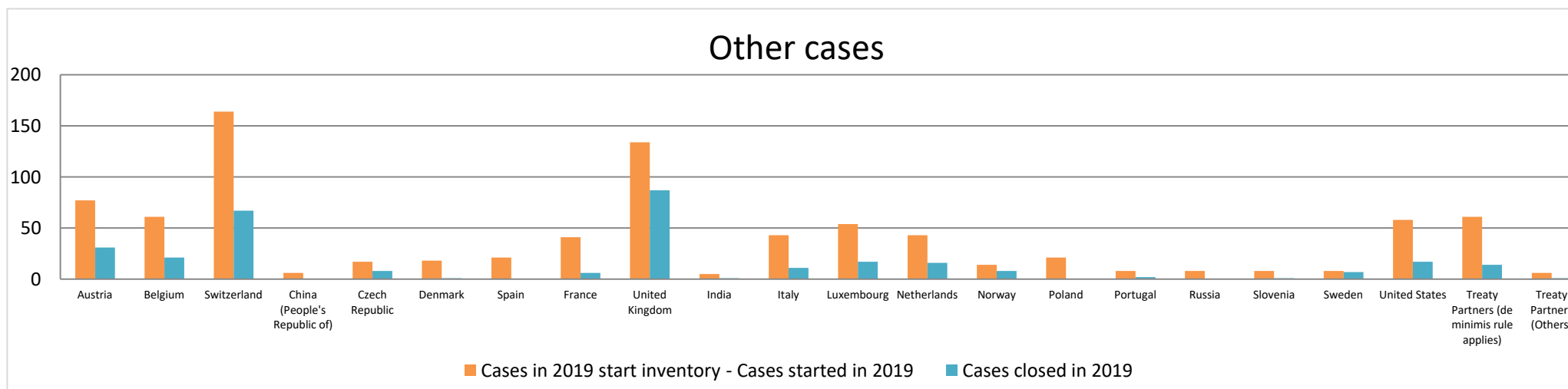
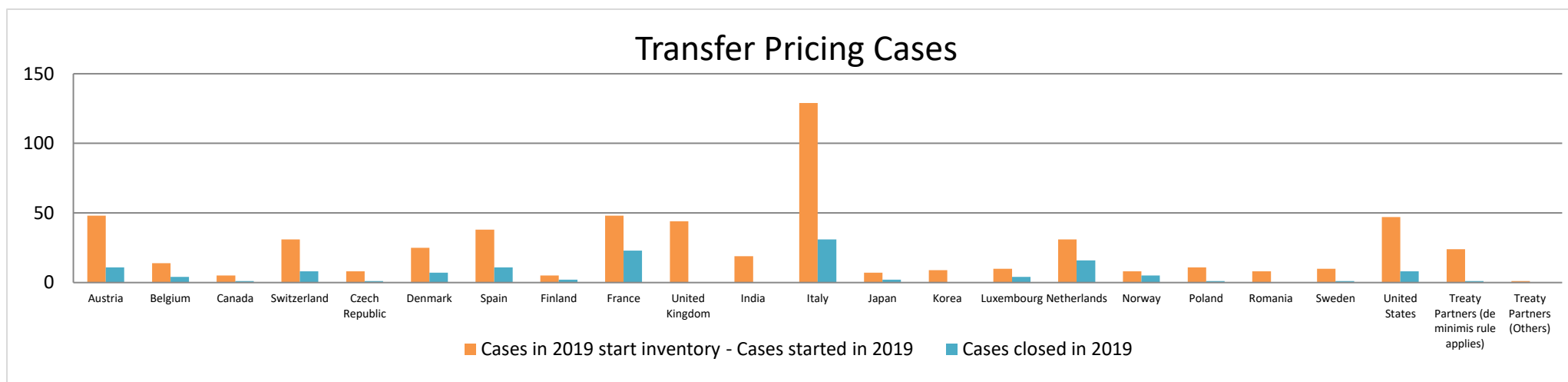
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and  
 (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.75	2.75	17.77	6.86
Other cases	11.11	2.82	10.28	9.67

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)

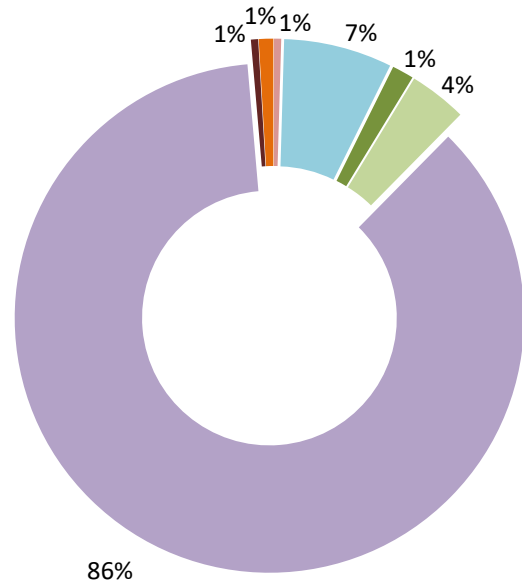
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

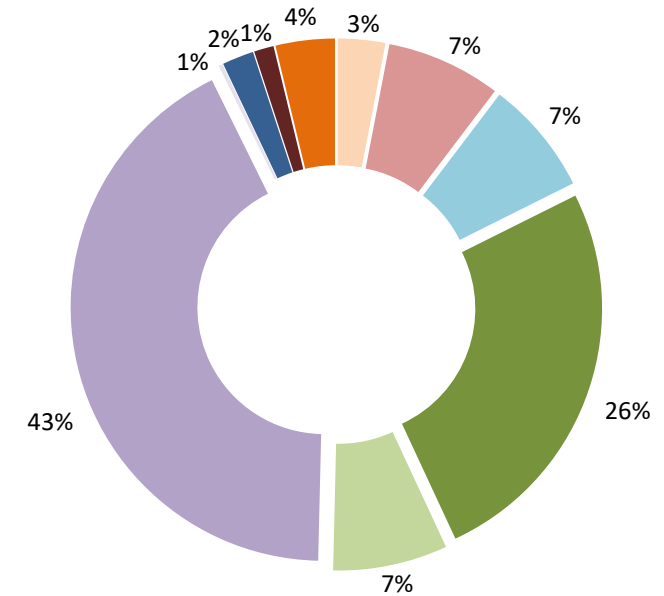
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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>15</b>	<b>3</b>	<b>8</b>	<b>188</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>218</b>
Cases started before 1 January 2016	0	0	3	0	5	71	0	0	1	1	81
Cases started as from 1 January 2016	0	1	12	3	3	117	0	0	0	1	137
<b>Other cases (all)</b>	<b>12</b>	<b>29</b>	<b>29</b>	<b>101</b>	<b>29</b>	<b>168</b>	<b>1</b>	<b>8</b>	<b>5</b>	<b>15</b>	<b>397</b>
Cases started before 1 January 2016	1	2	4	0	10	50	0	4	3	7	81
Cases started as from 1 January 2016	11	27	25	101	19	118	1	4	2	8	316
<b>All cases</b>	<b>12</b>	<b>30</b>	<b>44</b>	<b>104</b>	<b>37</b>	<b>356</b>	<b>1</b>	<b>8</b>	<b>6</b>	<b>17</b>	<b>615</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	154	0	0	3	0	5	71	0	0	1	1	73	63.14
Row 2	Others	247	1	2	4	0	10	50	0	4	3	7	166	68.13
Row 3	Total	401	1	2	7	0	15	121	0	4	4	8	239	65.64
<b>Notes:</b>														
Definition of a MAP case and counting of MAP cases		Definition of a MAP case and counting of MAP cases: MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.												
Category of cases		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.												
Note on pre-2016 attribution/allocation cases		The case shown under "any other outcome" is a case where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented.												
Note on pre-2016 other cases		Four of the seven cases shown under "any other outcome" are cases where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented. In most of the cases this obstacle was already present at the time the requests were filed. In two other of the cases shown under "any other outcome" the company that had filed the request was dissolved and deleted from the company register. There was no (remaining) liquidator in place and installing a new liquidator at the cost of the competent authorities was not meaningful in view of the fact that the tax at stake had never been paid. The remaining case shown under "any other outcome" is a case that had not been counted as a pre-2016 case by the other jurisdiction because of the originally protective character of the request and that is now treated as a post-2015 case by both jurisdictions.												

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	Austria	29	19	0	0	1	0	0	10	0	0	0	37
	Belgium	6	8	0	0	0	0	0	4	0	0	0	10
	Canada	3	2	0	0	0	1	0	0	0	0	0	4
	Switzerland	15	16	0	0	0	0	0	8	0	0	0	23
	Czech Republic	5	3	0	0	0	0	0	0	0	0	1	7
	Denmark	11	14	0	0	0	0	0	7	0	0	0	18
	Spain	20	18	0	0	0	0	0	11	0	0	0	27
	Finland	3	2	0	0	0	0	0	2	0	0	0	3
	France	28	20	0	0	4	0	0	19	0	0	0	25
	United Kingdom	27	17	0	0	0	0	0	0	0	0	0	44
	India	2	17	0	0	0	0	0	0	0	0	0	19
	Italy	90	39	0	1	2	1	1	26	0	0	0	98
	Japan	4	3	0	0	0	0	0	2	0	0	0	5
	Korea	8	1	0	0	0	0	0	0	0	0	0	9
	Luxembourg	6	4	0	0	2	0	0	2	0	0	0	6
	Netherlands	16	15	0	0	2	0	2	12	0	0	0	15
	Norway	4	4	0	0	0	0	0	5	0	0	0	3
	Poland	7	4	0	0	1	0	0	0	0	0	0	10
	Romania	6	2	0	0	0	0	0	0	0	0	0	8
	Sweden	6	4	0	0	0	0	0	1	0	0	0	9
	United States	26	21	0	0	0	1	0	7	0	0	0	39
Row 2	Treaty Partners (de minimis rule applies)	17	7	0	0	0	0	0	1	0	0	0	23
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	1
	<b>Total</b>	<b>339</b>	<b>241</b>	<b>0</b>	<b>1</b>	<b>12</b>	<b>3</b>	<b>3</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>443</b>
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	Austria	40	37	0	3	0	10	1	16	0	1	0	0	46
	Belgium	30	31	1	7	1	3	0	9	0	0	0	0	40
	Switzerland	96	68	0	4	6	5	1	49	0	2	0	0	97
	China (People's Republic of)	4	2	0	0	0	0	0	0	0	0	0	0	6
	Czech Republic	9	8	0	0	0	0	0	0	0	0	0	8	9
	Denmark	8	10	0	0	0	0	1	0	0	0	0	0	17
	Spain	14	7	0	0	0	0	0	0	0	0	0	0	21
	France	30	11	0	2	0	3	1	0	0	0	0	0	35
	United Kingdom	29	105	3	7	7	64	2	4	0	0	0	0	47
	India	1	4	0	0	0	0	1	0	0	0	0	0	4
	Italy	30	13	0	0	1	0	0	10	0	0	0	0	32
	Luxembourg	16	38	4	1	1	9	2	0	0	0	0	0	37
	Netherlands	32	11	0	0	1	2	1	11	0	0	1	0	27
	Norway	11	3	1	1	0	0	0	6	0	0	0	0	6
	Poland	16	5	0	0	0	0	0	0	0	0	0	0	21
	Portugal	4	4	0	0	0	2	0	0	0	0	0	0	6
	Russia	6	2	0	0	0	0	0	0	0	0	0	0	8
	Slovenia	7	1	1	0	0	0	0	0	0	0	0	0	7
	Sweden	6	2	0	1	1	0	2	3	0	0	0	0	1
	United States	30	28	0	0	6	0	2	8	1	0	0	0	41
Row 2	Treaty Partners (de minimis rule applies)	34	27	1	1	1	3	5	2	0	0	1	0	47
Row 3	Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	1	0	0	5
	<b>Total</b>	<b>458</b>	<b>418</b>	<b>11</b>	<b>27</b>	<b>25</b>	<b>101</b>	<b>19</b>	<b>118</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>8</b>	<b>560</b>
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	19.60	3.27	12.52	11.22
	Belgium	17.31	2.17	16.24	6.82
	Canada	6.23	1.17	n.a.	n.a.
	Switzerland	20.76	0.95	23.97	2.03
	Czech Republic	2.27	3.42	n.a.	n.a.
	Denmark	20.13	4.72	8.78	13.41
	Spain	15.24	3.35	5.28	11.62
	Finland	16.85	1.15	3.17	7.77
	France	20.74	1.92	17.98	6.84
	Italy	30.00	1.97	32.68	1.32
	Japan	23.69	0.74	7.42	16.28
	Luxembourg	8.92	1.74	5.87	9.61
	Netherlands	16.16	4.29	11.64	5.56
	Norway	12.06	2.72	12.24	4.93
	Poland	1.94	1.23	n.a.	n.a.
	Sweden	34.45	5.33	7.30	27.16
	United States	22.13	4.71	14.15	7.99
Row 2	Treaty Partners (de minimis rule applies)	18.35	7.71	n.a.	n.a.
	Total	20.75	2.75	17.77	6.86
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	Austria	18.24	1.66	9.46	15.31
	Belgium	13.96	1.07	5.55	12.57
	Switzerland	13.78	3.33	10.25	6.60
	Czech Republic	17.50	0.96	19.56	4.86
	Denmark	5.56	0.66	n.a.	n.a.
	France	15.44	2.14	5.68	13.87
	United Kingdom	1.27	2.92	4.45	8.79
	India	10.58	0.54	n.a.	n.a.
	Italy	31.74	4.88	13.46	18.18
	Luxembourg	4.77	2.74	n.a.	n.a.
	Netherlands	20.42	3.37	16.49	7.82
	Norway	12.18	0.70	7.05	8.10
	Portugal	9.55	1.10	n.a.	n.a.
	Slovenia	17.88	5.36	n.a.	n.a.
	Sweden	9.39	2.41	6.28	10.41
	United States	13.69	3.96	12.01	7.63
Row 2	Treaty Partners (de minimis rule applies)	12.17	4.47	7.94	10.08
Row 3	Treaty Partners (Others)	9.32	4.83	0.00	9.32
	Total	11.11	2.82	10.28	9.67
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>	14.02	2.80	13.58	8.43
Notes:					