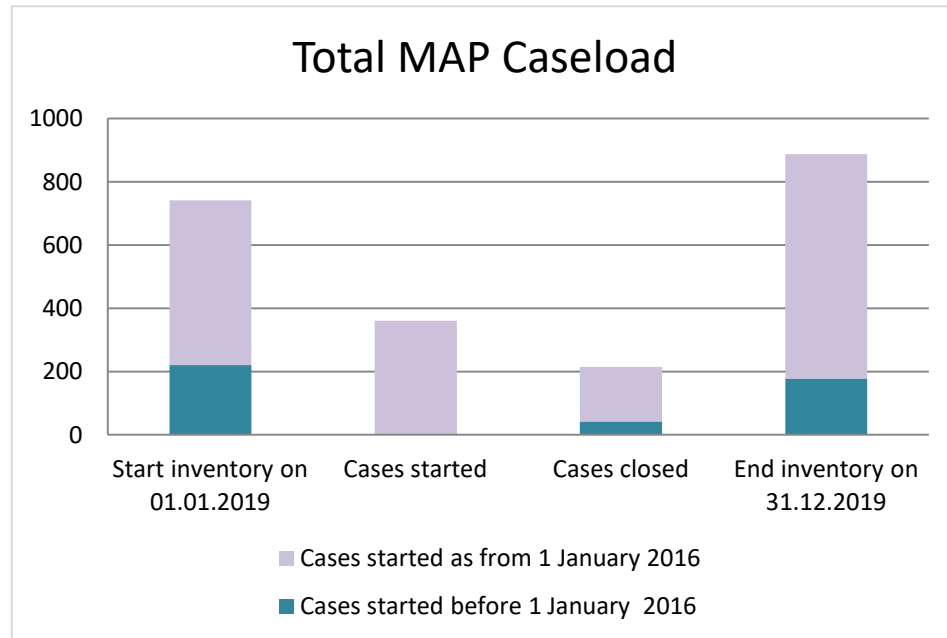


## Italy



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	100	0	13	87
Other cases	120	0	29	91

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	400	283	128	555
Other cases	121	78	45	154

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	59.63
Other cases	56.13

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

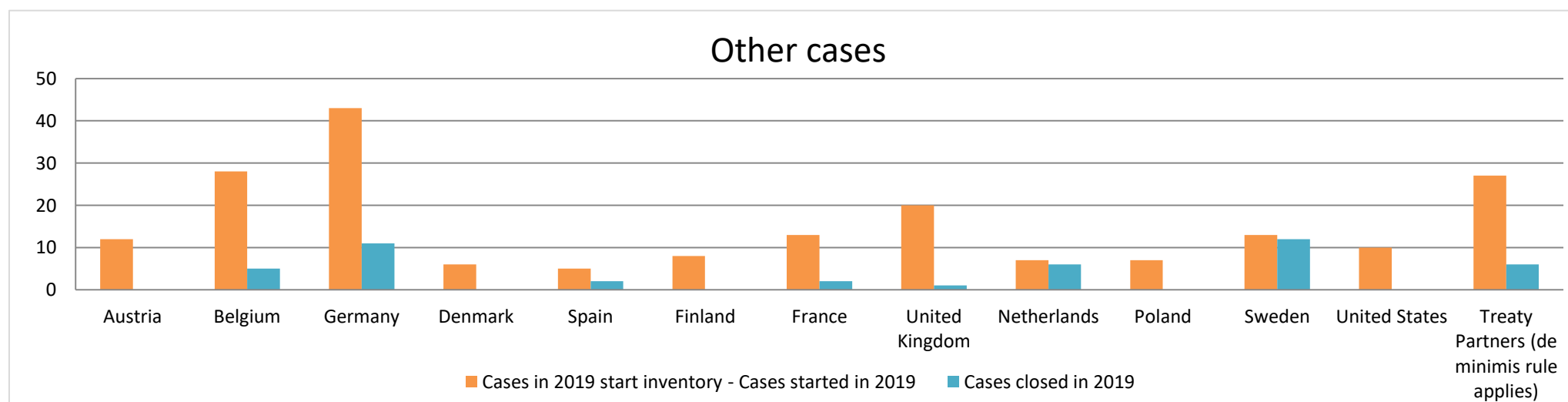
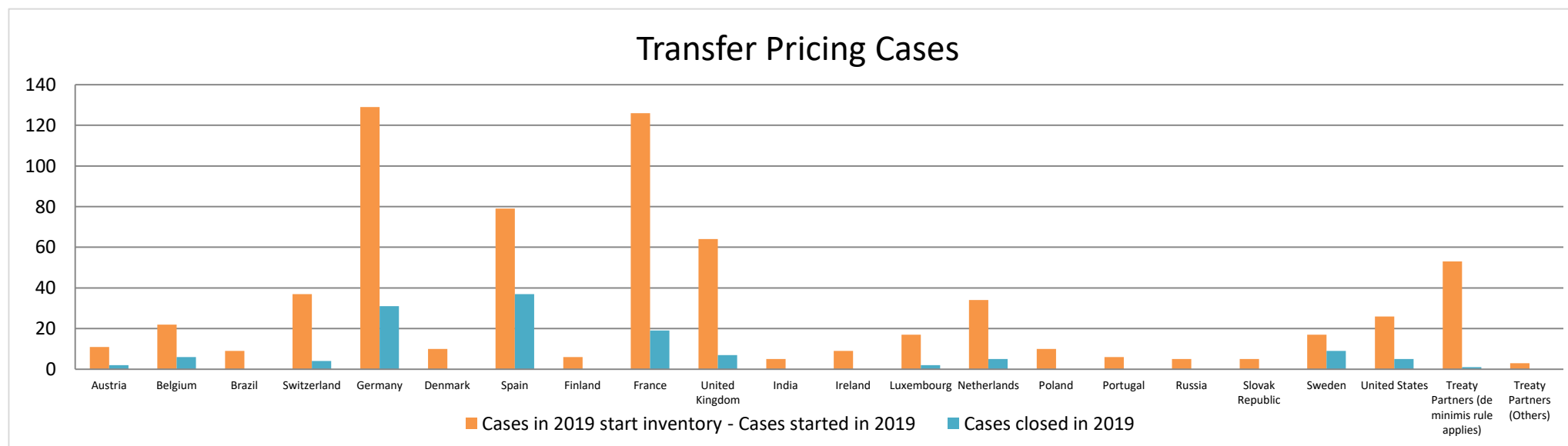
- (i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
- (ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.36	1.31	22.60	4.83
Other cases	18.65	2.05	6.90	15.61

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)

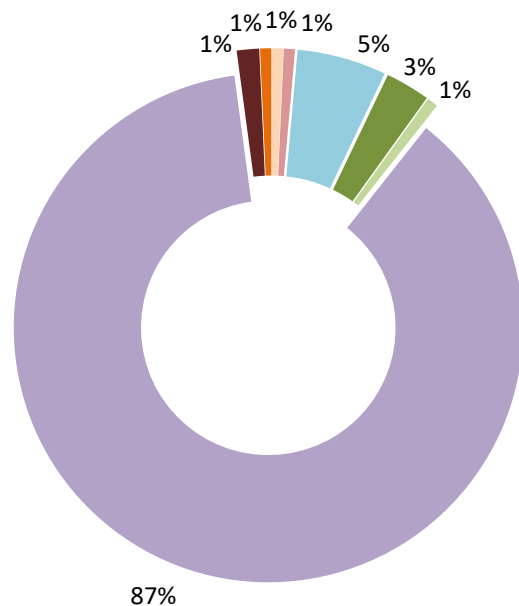
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

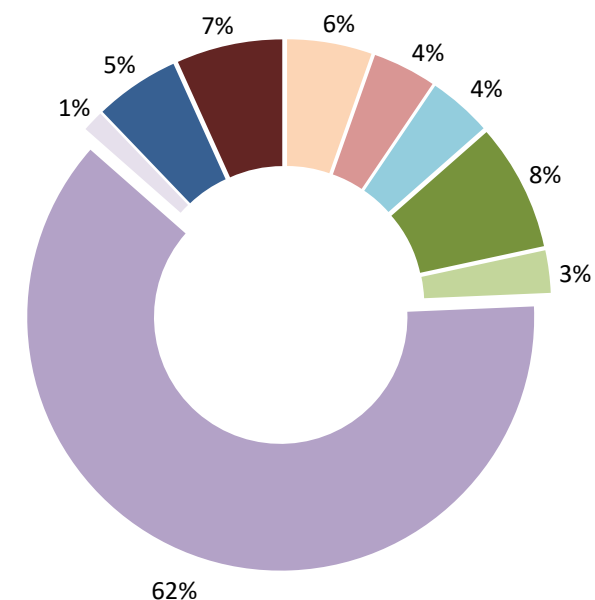
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### 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>	1	1	8	4	1	123	0	0	2	1	141
Cases started before 1 January 2016	0	0	0	0	0	13	0	0	0	0	13
Cases started as from 1 January 2016	1	1	8	4	1	110	0	0	2	1	128
<b>Other cases (all)</b>	4	3	3	6	2	46	1	4	5	0	74
Cases started before 1 January 2016	0	1	0	1	1	23	0	1	2	0	29
Cases started as from 1 January 2016	4	2	3	5	1	23	1	3	3	0	45
<b>All cases</b>	5	4	11	10	3	169	1	4	7	1	215

## 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	100	0	0	0	0	0	13	0	0	0	0	87	59.63
Row 2 Others	120	0	1	0	1	1	23	0	1	2	0	91	56.13
Row 3 Total	220	0	1	0	1	1	36	0	1	2	0	178	57.21

Notes:

1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

2) The definition of attribution/allocation MAP cases and other MAP cases are the following:

- Attribution/Allocation MAP cases: an attribution/allocation MAP case is a MAP case where the taxpayers' MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Art. 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Art. 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.

- Other MAP cases: any MAP case that is not an attribution/allocation MAP case.

3) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and

(ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

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 / 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	3	8	0	0	0	0	0	2	0	0	0	0	9
Belgium	12	10	0	0	0	0	0	6	0	0	0	0	16
Brazil	6	3	0	0	0	0	0	0	0	0	0	0	9
Switzerland	23	14	0	0	0	0	0	4	0	0	0	0	33
Germany	90	39	0	1	2	1	1	26	0	0	0	0	98
Denmark	5	5	0	0	0	0	0	0	0	0	0	0	10
Spain	45	34	0	0	1	1	0	35	0	0	0	0	42
Finland	5	1	0	0	0	0	0	0	0	0	0	0	6
France	70	56	0	0	2	0	0	17	0	0	0	0	107
United Kingdom	40	24	0	0	0	1	0	5	0	0	0	1	57
India	4	1	0	0	0	0	0	0	0	0	0	0	5
Ireland	3	6	0	0	0	0	0	0	0	0	0	0	9
Luxembourg	11	6	0	0	0	1	0	1	0	0	0	0	15
Netherlands	21	13	0	0	1	0	0	2	0	0	2	0	29
Poland	5	5	0	0	0	0	0	0	0	0	0	0	10
Portugal	4	2	0	0	0	0	0	0	0	0	0	0	6
Russia	2	3	0	0	0	0	0	0	0	0	0	0	5
Slovak Republic	1	4	0	0	0	0	0	0	0	0	0	0	5
Sweden	9	8	0	0	1	0	0	8	0	0	0	0	8
United States	16	10	0	0	1	0	0	4	0	0	0	0	21
Row 2 Treaty Partners (de minimis rule applies)	23	30	1	0	0	0	0	0	0	0	0	0	52
Row 3 Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	0	3
Total	400	283	1	1	8	4	1	110	0	0	2	1	555
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	11	1	0	0	0	0	0	0	0	0	0	12
	Belgium	12	16	0	2	1	1	0	1	0	0	0	23
	Germany	30	13	0	0	1	0	0	10	0	0	0	32
	Denmark	3	3	0	0	0	0	0	0	0	0	0	6
	Spain	4	1	1	0	0	0	1	0	0	0	0	3
	Finland	3	5	0	0	0	0	0	0	0	0	0	8
	France	10	3	1	0	1	0	0	0	0	0	0	11
	United Kingdom	10	10	0	0	0	1	0	0	0	0	0	19
	Netherlands	6	1	1	0	0	0	0	1	0	3	1	1
	Poland	3	4	0	0	0	0	0	0	0	0	0	7
	Sweden	7	6	0	0	0	0	0	9	1	0	2	1
	United States	2	8	0	0	0	0	0	0	0	0	0	10
Row 2	Treaty Partners (de minimis rule applies)	20	7	1	0	0	3	0	2	0	0	0	21
	Total	121	78	4	2	3	5	1	23	1	3	3	154
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	8.76	1.15	n.a.	n.a.
	Belgium	23.52	1.12	20.28	3.24
	Switzerland	19.92	1.15	3.95	15.91
	Germany	30.00	1.97	32.68	1.32
	Spain	25.41	1.08	16.62	8.62
	France	25.43	1.14	23.06	2.37
	United Kingdom	25.02	0.97	31.23	1.23
	Luxembourg	7.08	1.15	3.12	4.93
	Netherlands	25.01	1.06	17.36	10.04
	Sweden	25.63	1.10	25.58	0.45
	United States	21.05	1.15	17.48	7.70
Row 2	Treaty Partners (de minimis rule applies)	4.41	1.15	n.a.	n.a.
	Total	25.36	1.31	22.60	4.83
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	19.01	1.09	9.67	24.89
	Germany	31.74	4.88	13.46	18.18
	Spain	19.91	1.79	0.00	37.55
	France	2.10	1.15	n.a.	n.a.
	United Kingdom	22.72	1.15	n.a.	n.a.
	Netherlands	12.66	1.45	4.88	9.01
	Sweden	15.43	0.87	0.35	15.39
Row 2	Treaty Partners (de minimis rule applies)	11.18	1.18	12.92	6.17
	Total	18.65	2.05	6.90	15.61
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>	23.62	1.50	19.16	7.19
Notes:					