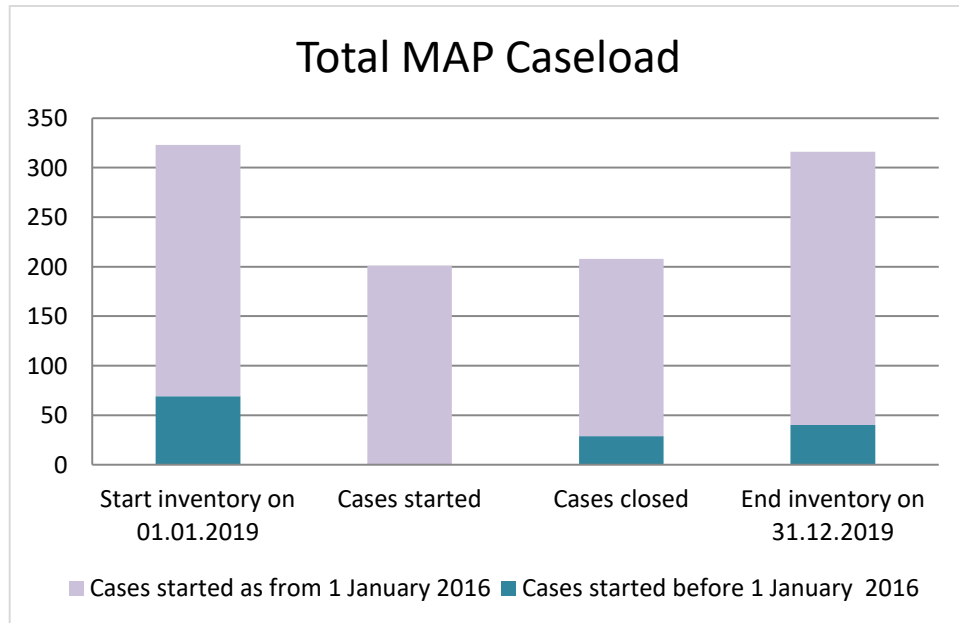


Netherlands



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	34	0	16	18
Other cases	35	0	13	22

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	85	71	51	105
Other cases	169	130	128	171

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.80
Other cases	65.77

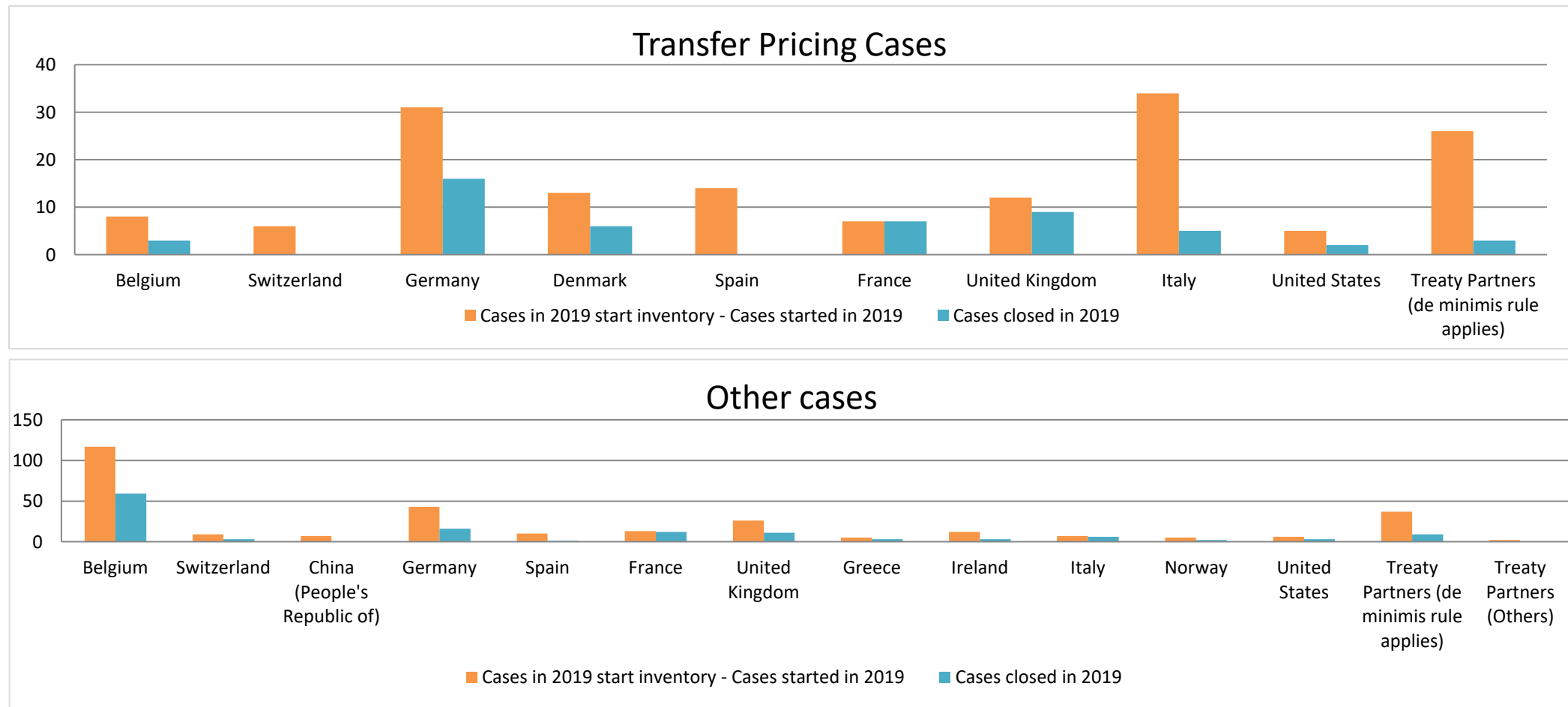
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	14.20	2.56	8.97	5.88
Other cases	12.47	1.43	6.56	7.71

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)

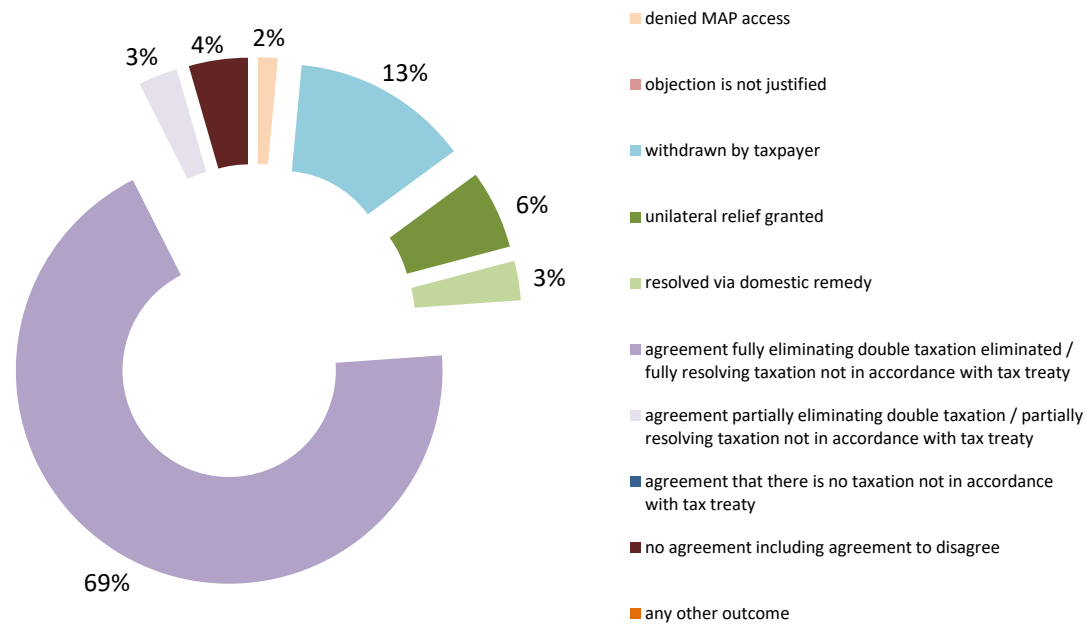
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



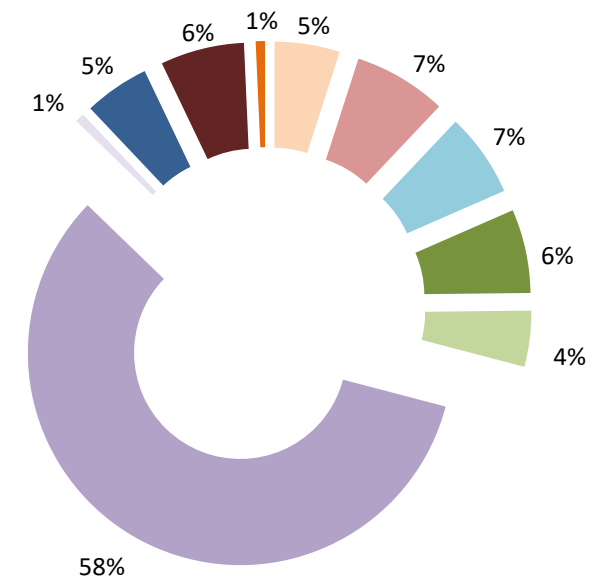
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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	9	4	2	46	2	0	3	0	67
Cases started before 1 January 2016	0	0	4	0	0	10	2	0	0	0	16
Cases started as from 1 January 2016	1	0	5	4	2	36	0	0	3	0	51
Other cases (all)	7	10	9	9	6	82	1	7	9	1	141
Cases started before 1 January 2016	0	0	2	0	0	4	0	1	5	1	13
Cases started as from 1 January 2016	7	10	7	9	6	78	1	6	4	0	128
All cases	8	10	18	13	8	128	3	7	12	1	208

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	34	0	0	4	0	0	10	2	0	0	0	18	65.80
Row 2 Others	35	0	0	2	0	0	4	0	1	5	1	22	65.77
Row 3 Total	69	0	0	6	0	0	14	2	1	5	1	40	65.79
Notes:													
Definition of a MAP case and counting of MAP cases	(i)The definition of a MAP case is in accordance with the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"												
Category of cases	An "Attribution/allocation case" is a MAP case where the taxpayer's MAP request relates to (i) attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases.												
Notes on the computation of average time	The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.												
Note on pre-2016 other cases	With regard to the one case shown under "Any other outcome", both CAs agreed that it would not be meaningful to further pursue the case. Shortly after the filing of the MAP request the party involved was dissolved and deregistered due to insolvency.												

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	Belgium	3	5	0	0	0	0	0	3	0	0	0	5
	Switzerland	1	5	0	0	0	0	0	0	0	0	0	6
	Germany	16	15	0	0	2	0	2	12	0	0	0	15
	Denmark	7	6	0	0	0	0	0	6	0	0	0	7
	Spain	5	9	0	0	0	0	0	0	0	0	0	14
	France	6	1	1	0	1	3	0	2	0	0	0	0
	United Kingdom	3	9	0	0	0	0	0	9	0	0	0	3
	Italy	21	13	0	0	1	0	0	2	0	0	2	29
	United States	5	0	0	0	0	1	0	1	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	18	8	0	0	1	0	0	1	0	0	1	23
	Total	85	71	1	0	5	4	2	36	0	0	3	105
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	57	60	2	8	4	3	4	36	1	0	1	0	58
	Switzerland	6	3	0	0	0	1	0	2	0	0	0	0	6
	China (People's Republic of)	7	0	0	0	0	0	0	0	0	0	0	0	7
	Germany	32	11	0	0	1	2	1	11	0	0	1	0	27
	Spain	7	3	1	0	0	0	0	0	0	0	0	0	9
	France	13	0	2	0	0	0	0	10	0	0	0	0	1
	United Kingdom	10	16	0	1	0	0	0	9	0	1	0	0	15
	Greece	3	2	1	0	0	0	1	1	0	0	0	0	2
	Ireland	4	8	0	0	0	0	0	2	0	1	0	0	9
	Italy	6	1	1	0	0	0	0	1	0	3	1	0	1
	Norway	3	2	0	0	0	2	0	0	0	0	0	0	3
	United States	4	2	0	0	1	1	0	0	0	1	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	16	21	0	1	1	0	0	6	0	0	1	0	28
Row 3	Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
	Total	169	130	7	10	7	9	6	78	1	6	4	0	171
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	Belgium	19.43	0.78	9.24	3.55
	Germany	16.16	4.29	11.64	5.56
	Denmark	10.53	2.09	9.44	3.86
	France	13.07	1.02	7.65	7.04
	United Kingdom	8.03	1.52	3.19	5.67
	Italy	25.01	1.06	17.36	10.04
	United States	18.03	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	6.46	6.17	3.96	4.60
	Total	14.20	2.56	8.97	5.88
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	10.58	1.07	4.74	7.52
	Switzerland	8.41	1.12	1.00	11.84
	Germany	20.42	3.37	16.49	7.82
	Spain	0.20	0.46	n.a.	n.a.
	France	18.55	1.15	9.18	10.85
	United Kingdom	7.32	0.88	2.58	5.26
	Greece	8.03	1.15	0.00	18.64
	Ireland	9.82	1.16	3.56	6.26
	Italy	12.66	1.45	4.88	9.01
	Norway	11.38	6.97	7.79	11.67
	United States	12.01	0.55	8.70	9.32
Row 2	Treaty Partners (de minimis rule applies)	14.27	0.83	10.76	4.66
	Total	12.47	1.43	6.56	7.71
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	12.96	1.75	7.23	7.20
Notes:					