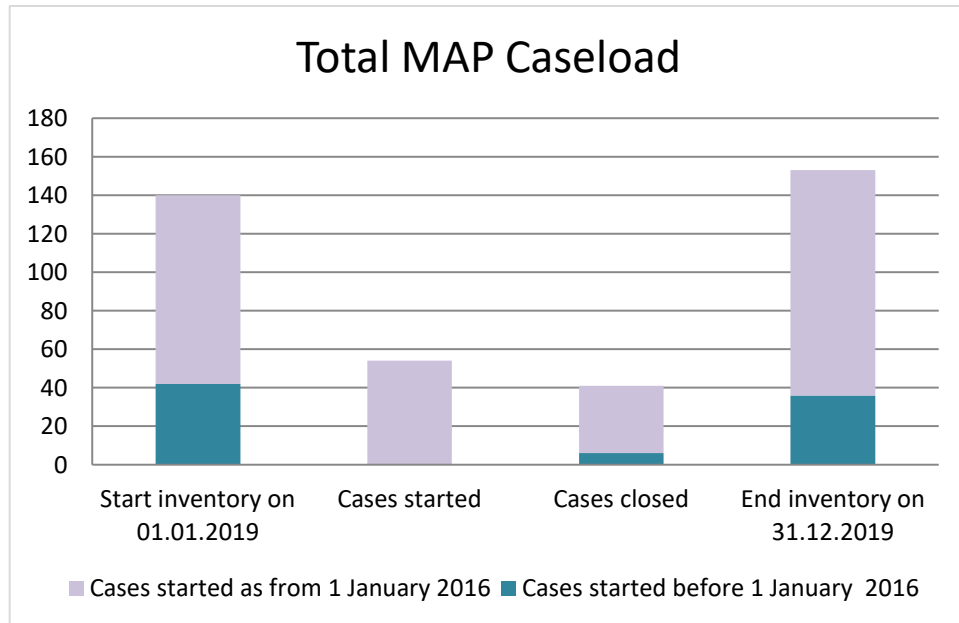


## Poland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	23	0	3	20
Other cases	19	0	3	16

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	31	22	7	46
Other cases	67	32	28	71

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	59.70
Other cases	82.86

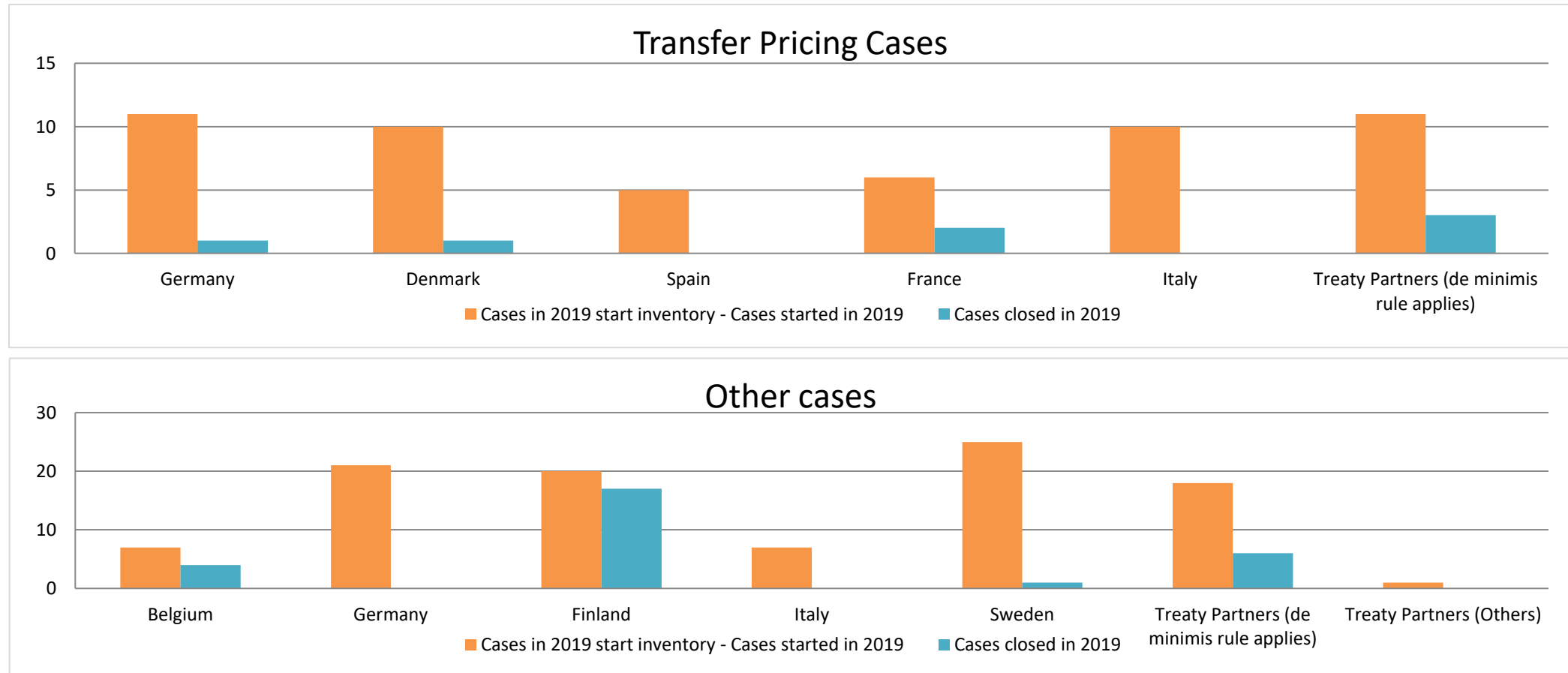
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	14.88	2.27	6.89	12.96
Other cases	20.39	3.26	3.77	8.58

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)

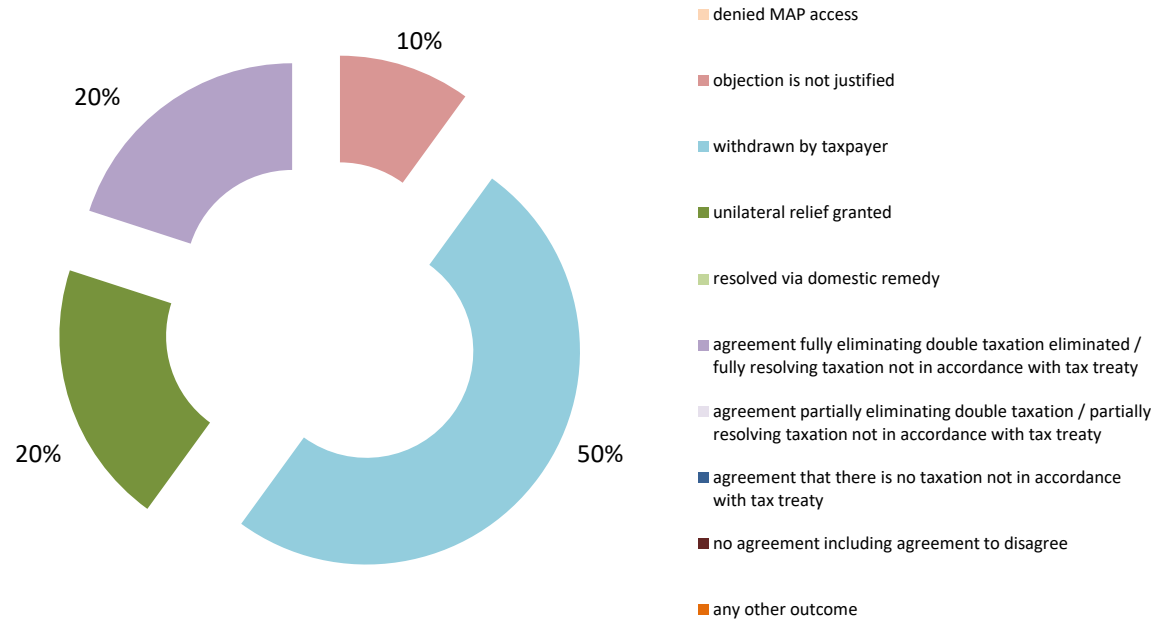
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



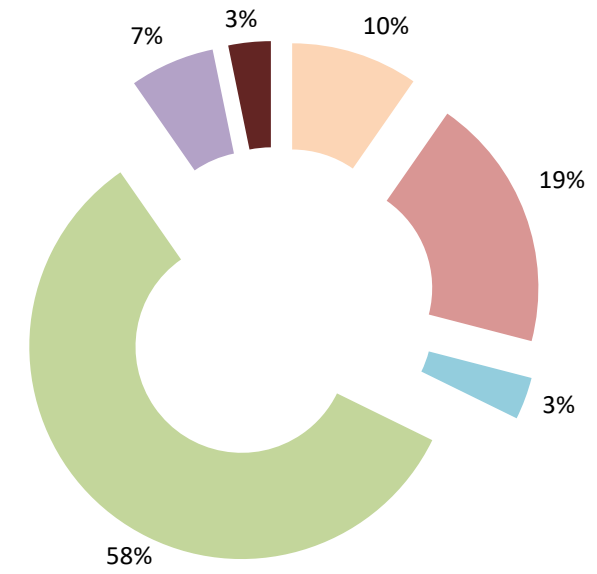
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
Cases started before 1 January 2016	0	1	2	0	0	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	3	2	0	2	0	0	0	0	7
<b>Other cases (all)</b>	<b>3</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>31</b>
Cases started before 1 January 2016	1	0	0	0	1	0	0	0	1	0	3
Cases started as from 1 January 2016	2	6	1	0	17	2	0	0	0	0	28
<b>All cases</b>	<b>3</b>	<b>7</b>	<b>6</b>	<b>2</b>	<b>18</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>41</b>

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	23	0	1	2	0	0	0	0	0	0	0	20	59.70
Row 2 Others	19	1	0	0	0	1	0	0	0	1	0	16	82.86
Row 3 Total	42	1	1	2	0	1	0	0	0	1	0	36	71.28
<b>Notes:</b>		One case that was reported as a pre-2016 case till the 2018 MAP Statistics was reclassified as a MAP under Article 25(3) and thus, removed from the statistics											
Potential mismatches between 2018 start inventory and 2017 end inventory													
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 when a request was submitted to Poland's competent authority; and (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.											

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 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	7	4	0	0	1	0	0	0	0	0	0	10
	Denmark	5	5	0	0	0	0	1	0	0	0	0	9
	Spain	2	3	0	0	0	0	0	0	0	0	0	5
	France	5	1	0	0	0	2	0	0	0	0	0	4
	Italy	5	5	0	0	0	0	0	0	0	0	0	10
Row 2	Treaty Partners (de minimis rule applies)	7	4	0	0	2	0	1	0	0	0	0	8
	Total	31	22	0	0	3	2	2	0	0	0	0	46
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	2	5	1	3	0	0	0	0	0	0	0	3
	Germany	16	5	0	0	0	0	0	0	0	0	0	21
	Finland	20	0	0	0	0	0	17	0	0	0	0	3
	Italy	3	4	0	0	0	0	0	0	0	0	0	7
	Sweden	16	9	0	1	0	0	0	0	0	0	0	24
Row 2	Treaty Partners (de minimis rule applies)	9	9	1	2	1	0	0	2	0	0	0	12
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	67	32	2	6	1	0	17	2	0	0	0	71
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	1.94	1.23	n.a.	n.a.	
Denmark	18.54	2.37	10.36	8.19	
France	17.62	1.15	n.a.	n.a.	
Treaty Partners (de minimis rule applies)	16.14	3.33	3.42	17.72	
Total	14.88	2.27	6.89	12.96	
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	8.60	1.04	n.a.	n.a.
	Finland	29.46	1.81	n.a.	n.a.
	Sweden	0.00	30.35	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	5.95	4.31	3.77	8.58
	Total	20.39	3.26	3.77	8.58
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>	19.29	3.06	5.33	10.77
Notes:					