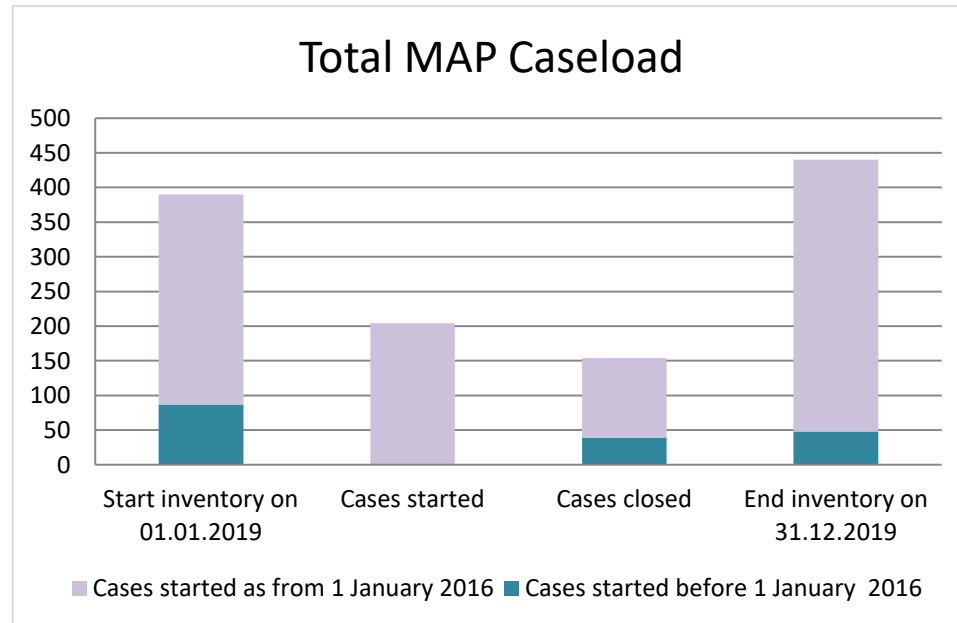


Spain



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	53	0	28	25
Other cases	34	0	11	23

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	186	132	80	238
Other cases	117	72	35	154

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.44
Other cases	57.51

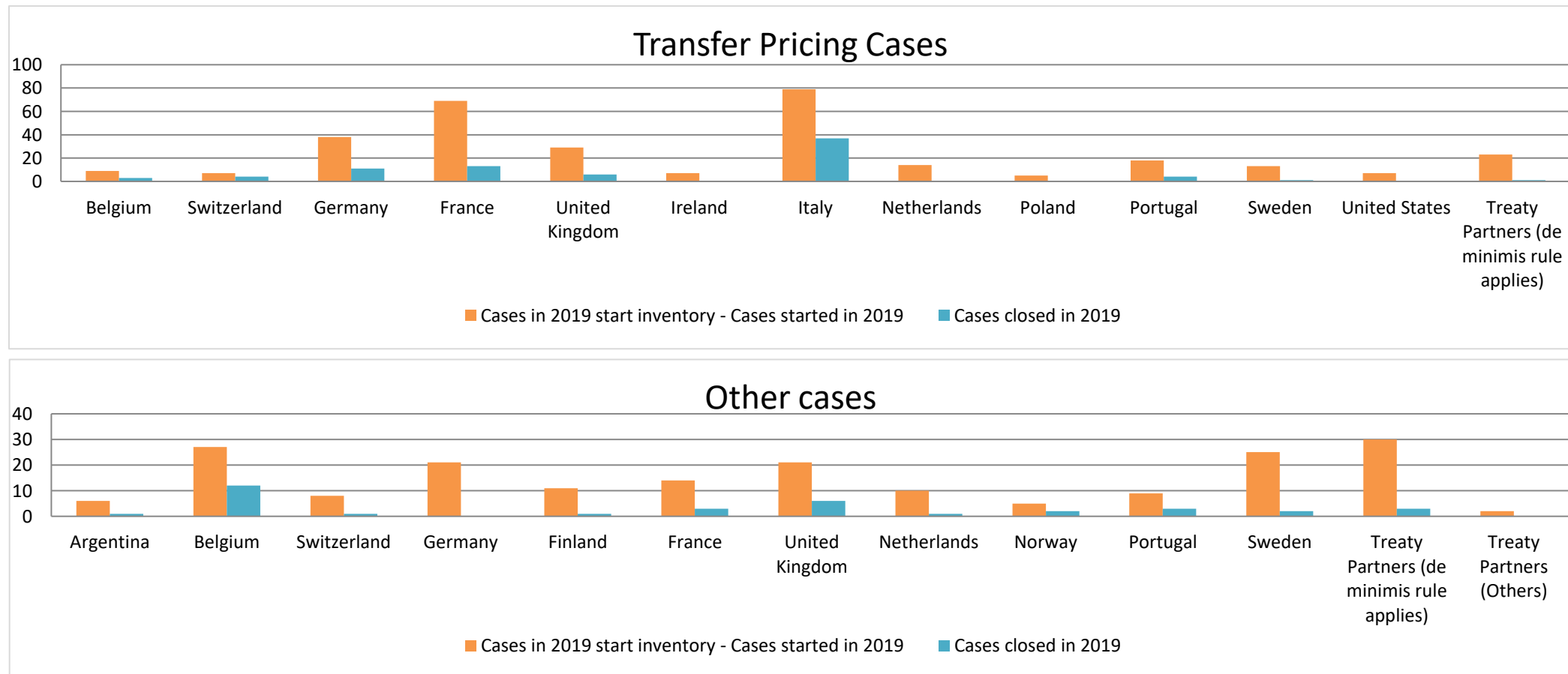
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	21.98	2.01	11.80	10.89
Other cases	12.98	1.25	6.02	15.94

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)

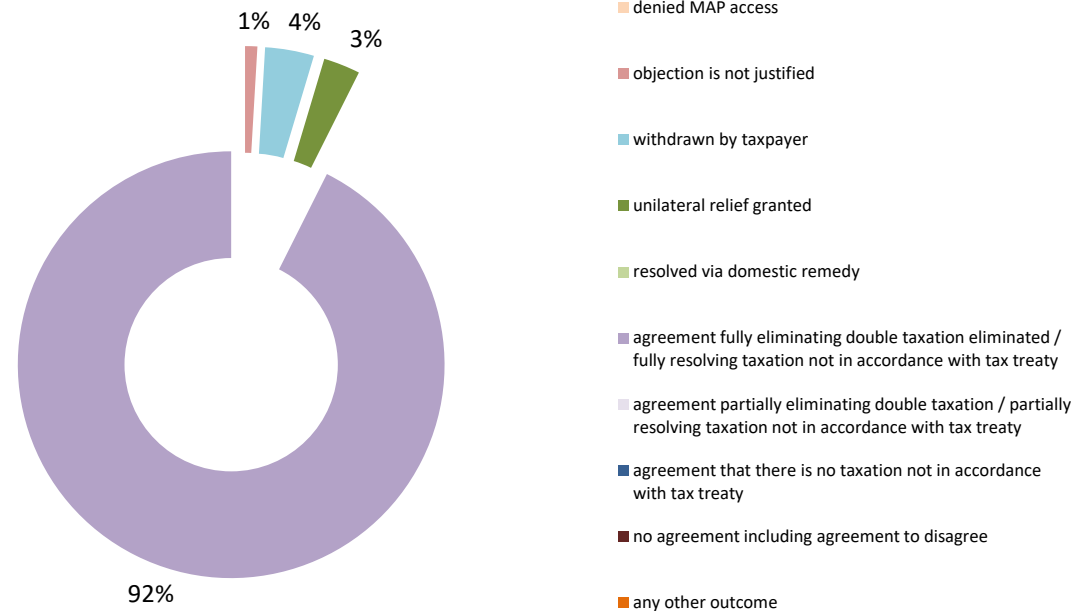
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



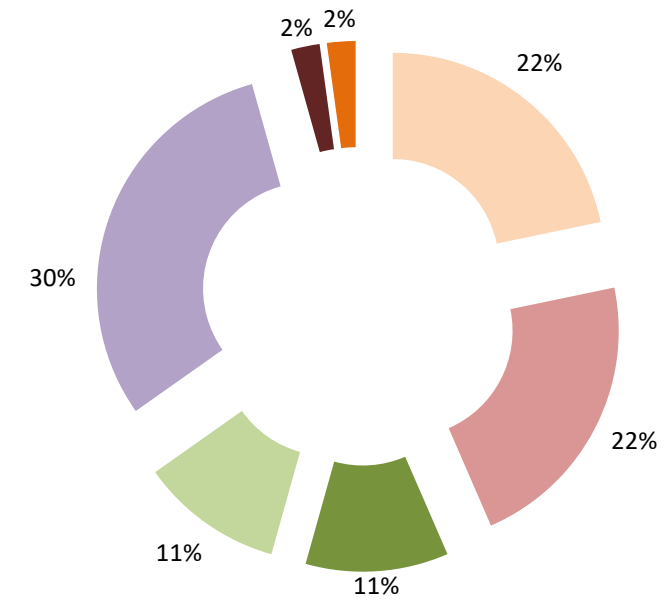
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	0	1	4	3	0	100	0	0	0	0	108
Cases started before 1 January 2016	0	0	1	1	0	26	0	0	0	0	28
Cases started as from 1 January 2016	0	1	3	2	0	74	0	0	0	0	80
Other cases (all)	10	10	0	5	5	14	0	0	1	1	46
Cases started before 1 January 2016	0	1	0	1	1	6	0	0	1	1	11
Cases started as from 1 January 2016	10	9	0	4	4	8	0	0	0	0	35
All cases	10	11	4	8	5	114	0	0	1	1	154

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	53	0	0	1	1	0	26	0	0	0	0	25	65.44
Row 2 Others	34	0	1	0	1	1	6	0	0	1	1	23	57.51
Row 3 Total	87	0	1	1	2	1	32	0	0	1	1	48	63.20
<p>Notes:</p> <p>Potential mismatches between 2019 start inventory and 2018 end inventory</p> <p>Notes on the computation of average time</p> <p>The initial inventory has been corrected due to the following reasons: - During 2018 two cases concerning the same taxpayer were closed. Those two cases had initially been reported as six under the wrongful assumption that the adjustment concerned six foreign companies and thus, four cases had to be excluded of the 2019 initial inventory. - Two cases concerning the same taxpayer that did not relate only and exclusively to transfer pricing matters were reported as both "attribution/allocation" and "other cases". Since those two cases should have been reported as "other cases" only, they had to be excluded of the 2019 "attribution/allocation" initial inventory. The difference between the end inventory in 2018 and the inventory of pre-2016 cases on 1/1/2019 is due to the fact that a case was reopened because a Spanish Court ordered so.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date its competent authority received a complete MAP request; and (ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request.</p>													

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	7	2	0	0	0	0	0	3	0	0	0	0	6
	Switzerland	4	3	0	0	0	0	0	4	0	0	0	0	3
	Germany	20	18	0	0	0	0	0	11	0	0	0	0	27
	France	52	17	0	1	2	1	0	9	0	0	0	0	56
	United Kingdom	13	16	0	0	0	0	0	6	0	0	0	0	23
	Ireland	6	1	0	0	0	0	0	0	0	0	0	0	7
	Italy	45	34	0	0	1	1	0	35	0	0	0	0	42
	Netherlands	5	9	0	0	0	0	0	0	0	0	0	0	14
	Poland	2	3	0	0	0	0	0	0	0	0	0	0	5
	Portugal	13	5	0	0	0	0	0	4	0	0	0	0	14
	Sweden	6	7	0	0	0	0	0	1	0	0	0	0	12
	United States	3	4	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	10	13	0	0	0	0	0	1	0	0	0	0	22
	Total	186	132	0	1	3	2	0	74	0	0	0	0	238

Notes:

The 21 cases reported in 2018 MAP Statistics under the "de minimis" rule mistakenly included both pre 2015 and post 2016 cases.
The cases reported under the "de minimis" rule in 2019 MAP Statistics have been individually matched with each minor treaty partner, to ensure their accuracy.

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	Argentina	5	1	1	0	0	0	0	0	0	0	0	5
	Belgium	14	13	2	4	0	1	1	4	0	0	0	15
	Switzerland	4	4	1	0	0	0	0	0	0	0	0	7
	Germany	14	7	0	0	0	0	0	0	0	0	0	21
	Finland	7	4	0	1	0	0	0	0	0	0	0	10
	France	9	5	1	0	0	0	0	2	0	0	0	11
	United Kingdom	9	12	0	3	0	1	0	2	0	0	0	15
	Netherlands	7	3	1	0	0	0	0	0	0	0	0	9
	Norway	4	1	1	0	0	0	1	0	0	0	0	3
	Portugal	2	7	1	0	0	2	0	0	0	0	0	6
	Sweden	14	11	0	1	0	0	1	0	0	0	0	23
Row 2	Treaty Partners (de minimis rule applies)	26	4	2	0	0	0	1	0	0	0	0	27
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	117	72	10	9	0	4	4	8	0	0	0	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	Belgium	19.89	1.15	4.87	15.02
	Switzerland	18.08	1.49	5.98	12.10
	Germany	15.24	3.35	5.28	11.62
	France	16.61	3.54	7.11	9.87
	United Kingdom	19.79	0.95	6.62	16.64
	Italy	25.41	1.08	16.62	8.62
	Portugal	35.30	5.16	16.87	18.44
	Sweden	18.74	1.15	4.87	13.87
Row 2	Treaty Partners (de minimis rule applies)	23.74	1.38	8.81	14.93
	Total	21.98	2.01	11.80	10.89
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	Argentina	0.43	1.15	n.a.	n.a.
	Belgium	10.50	1.16	7.49	12.03
	Switzerland	8.98	1.15	n.a.	n.a.
	Finland	15.65	1.15	11.67	3.98
	France	23.16	1.15	8.65	24.39
	United Kingdom	12.70	1.81	4.71	15.76
	Netherlands	0.20	0.46	n.a.	n.a.
	Norway	16.08	1.15	3.45	24.43
	Portugal	4.12	1.17	7.82	3.48
	Sweden	9.83	0.85	0.00	9.47
Row 2	Treaty Partners (de minimis rule applies)	31.06	1.32	0.00	37.55
	Total	12.98	1.25	6.02	15.94
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	19.24	1.78	10.88	11.70
Notes:					