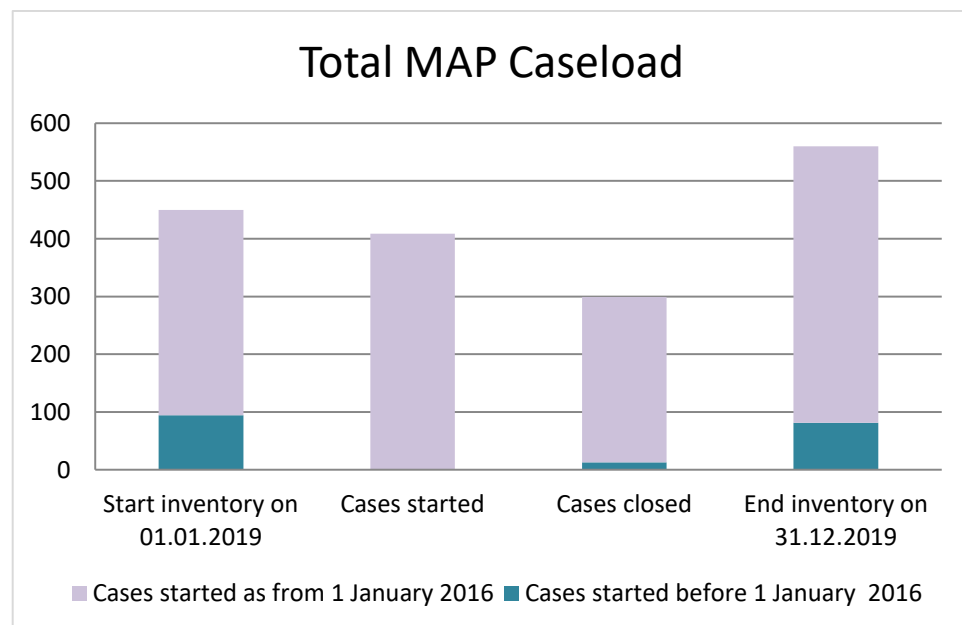


United Kingdom



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	55	0	5	50
Other cases	39	0	8	31

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	187	121	67	241
Other cases	169	288	219	238

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	49.38
Other cases	69.00

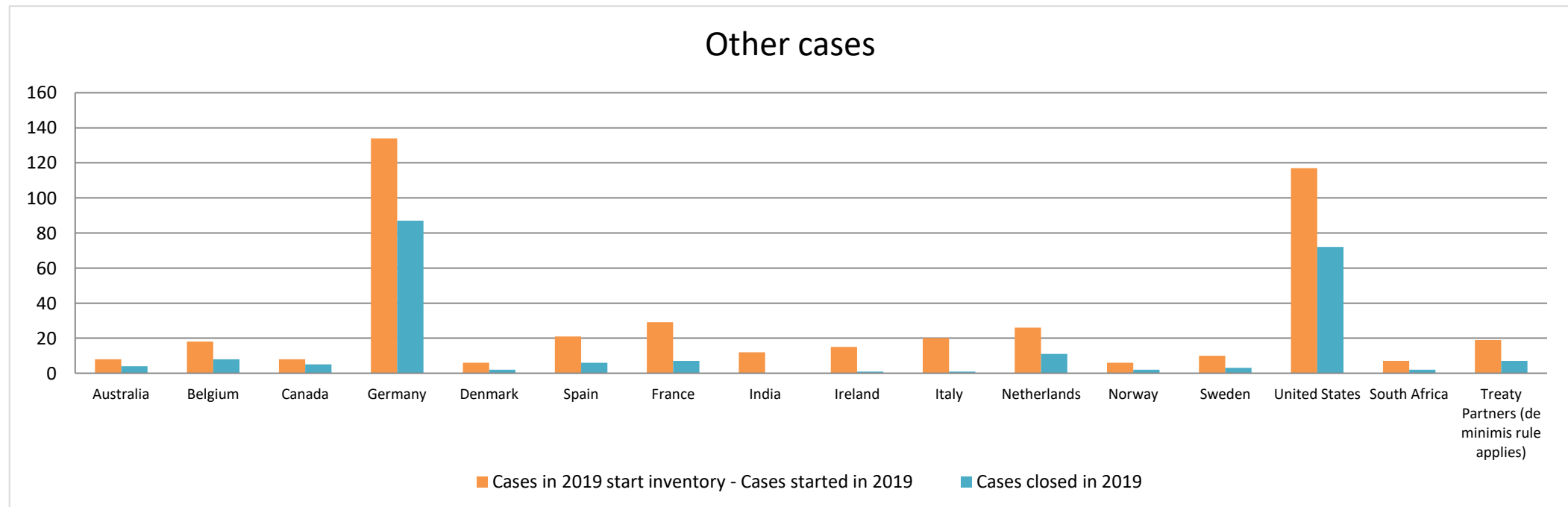
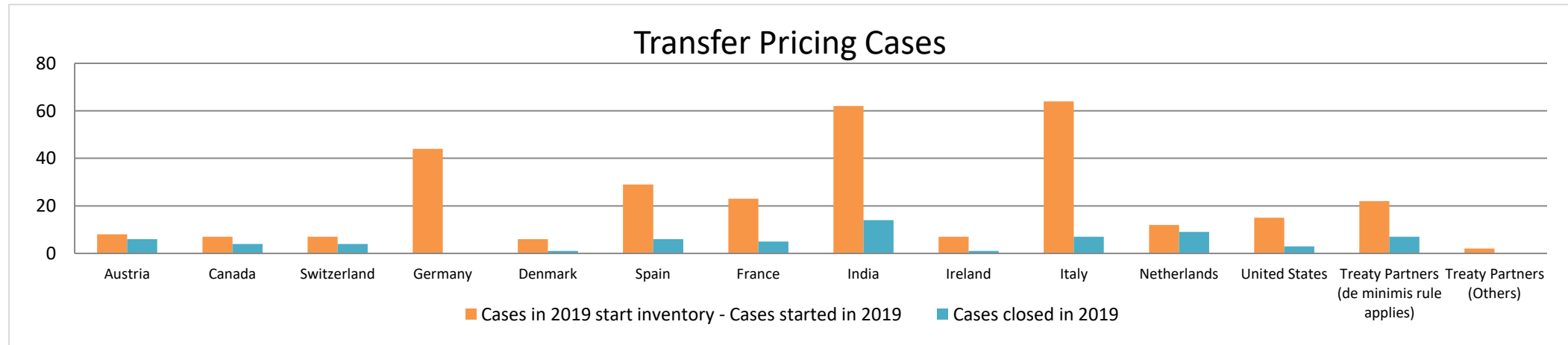
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	18.45	1.05	7.90	13.94
Other cases	3.99	2.18	4.11	9.33

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)

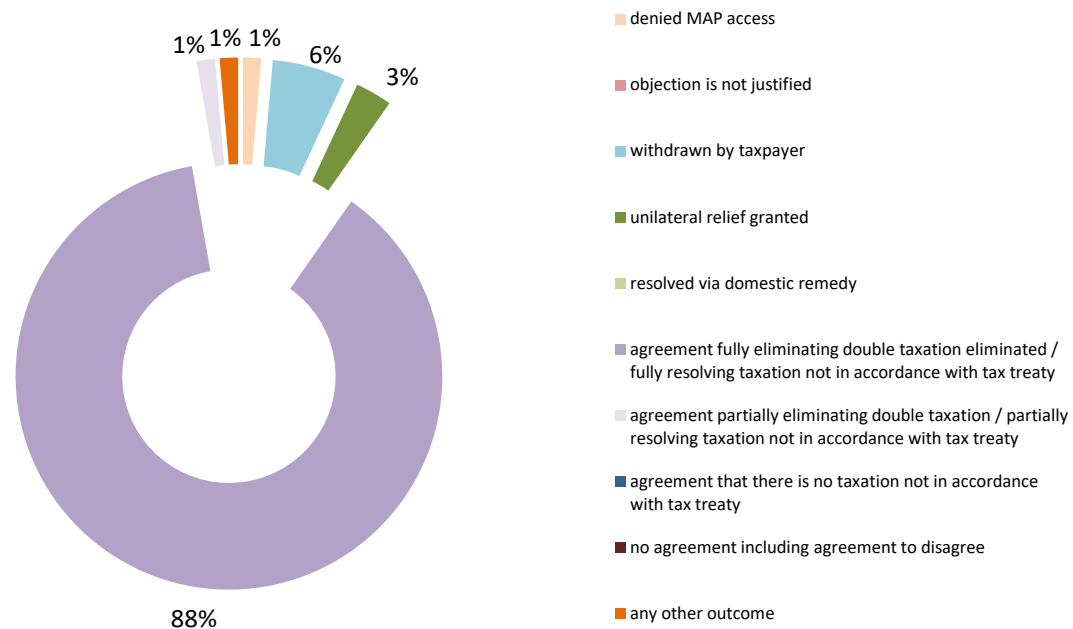
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



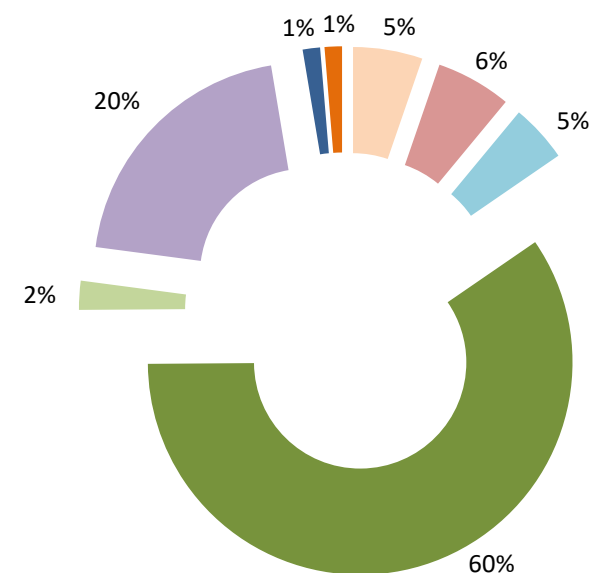
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	4	2	0	63	1	0	0	1	72
Cases started before 1 January 2016	0	0	0	0	0	4	1	0	0	0	5
Cases started as from 1 January 2016	1	0	4	2	0	59	0	0	0	1	67
Other cases (all)	12	13	10	135	5	46	0	3	0	3	227
Cases started before 1 January 2016	0	0	1	0	1	6	0	0	0	0	8
Cases started as from 1 January 2016	12	13	9	135	4	40	0	3	0	3	219
All cases	13	13	14	137	5	109	1	3	0	4	299

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	55	0	0	0	0	0	4	1	0	0	0	50	49.38
Row 2	Others	39	0	0	1	0	1	6	0	0	0	0	31	69.00
Row 3	Total	94	0	0	1	0	1	10	1	0	0	0	81	61.45
Notes:		<p>Definition of a MAP case and counting of MAP cases</p> <p>Potential mismatches between 2019 start inventory and 2018 end inventory</p> <p>Notes on the computation of average time</p> <p>MAP cases recorded in this table meet the definition of MAP case and use the counting method as outlined in Annex D (section 1) of the report "MAP Statistics Reporting Framework" commissioned by the Committee on Fiscal Affairs, published on 1 September 2016.</p> <p>Attribution/Allocation: The number of pre-2016 cases in MAP inventory on 1 January 2019 is 7 less than the number of pre-2016 cases reported in MAP inventory on 31 December 2018 because 7 cases were actually closed before the end of 2018.</p> <p>Others: The number of pre-2016 cases in MAP inventory on 1 January 2019 is 1 less than the number of pre-2016 cases reported in MAP inventory on 31 December 2018 because 1 cases were actually closed before the end of 2018.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received; and</p> <p>(ii) end date: the competent authorities concerned reached a formal agreement. Where competent authorities require taxpayers to confirm their acceptance of the agreement reached, the end date is computed as the date the competent authorities have received this confirmation.</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	Austria	7	1	0	0	0	0	0	6	0	0	0	2
	Canada	7	0	0	0	0	0	0	4	0	0	0	3
	Switzerland	3	4	0	0	0	0	0	4	0	0	0	3
	Germany	27	17	0	0	0	0	0	0	0	0	0	44
	Denmark	3	3	0	0	0	0	0	1	0	0	0	5
	Spain	13	16	0	0	0	0	0	6	0	0	0	23
	France	9	14	1	0	2	0	0	2	0	0	0	18
	India	43	19	0	0	0	0	0	14	0	0	0	48
	Ireland	5	2	0	0	0	0	0	1	0	0	0	6
	Italy	40	24	0	0	0	1	0	5	0	0	1	57
	Netherlands	3	9	0	0	0	0	0	9	0	0	0	3
	United States	9	6	0	0	0	1	0	2	0	0	0	12
Row 2	Treaty Partners (de minimis rule applies)	16	6	0	0	2	0	0	5	0	0	0	15
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	187	121	1	0	4	2	0	59	0	0	1	241
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	Australia	3	5	0	0	0	1	0	3	0	0	0	4
	Belgium	7	11	1	0	0	0	1	6	0	0	0	10
	Canada	3	5	0	0	0	1	0	2	0	0	2	3
	Germany	29	105	3	7	7	64	2	4	0	0	0	47
	Denmark	2	4	0	1	0	0	0	1	0	0	0	4
	Spain	9	12	0	3	0	1	0	2	0	0	0	15
	France	12	17	3	0	0	1	0	1	0	2	0	22
	India	11	1	0	0	0	0	0	0	0	0	0	12
	Ireland	3	12	0	0	0	0	0	0	0	0	1	14
	Italy	10	10	0	0	0	1	0	0	0	0	0	19
	Netherlands	10	16	0	1	0	0	0	9	0	1	0	15
	Norway	2	4	1	0	0	0	0	1	0	0	0	4
	Sweden	9	1	0	0	1	0	0	2	0	0	0	7
	United States	46	71	1	0	0	65	0	6	0	0	0	45
	South Africa	4	3	1	0	0	0	1	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	9	10	2	0	1	1	0	3	0	0	0	12
Row 3	Treaty Partners (Others)	0	1	0	1	0	0	0	0	0	0	0	0
	Total	169	288	12	13	9	135	4	40	0	3	3	238
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	10.26	0.43	n.a.	n.a.
	Canada	21.95	1.15	4.40	17.56
	Switzerland	12.03	0.75	7.43	22.32
	Denmark	2.27	0.53	n.a.	n.a.
	Spain	19.79	0.95	6.62	16.64
	France	21.51	0.95	19.13	3.21
	India	25.15	1.01	2.15	23.00
	Ireland	13.91	0.89	6.51	7.40
	Italy	25.02	0.97	31.23	1.23
	Netherlands	8.03	1.52	3.19	5.67
	United States	9.57	1.11	5.65	10.45
Row 2	Treaty Partners (de minimis rule applies)	24.00	1.45	8.82	13.46
	Total	18.45	1.05	7.90	13.94
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	Australia	9.04	1.46	n.a.	n.a.
	Belgium	7.89	0.91	4.05	5.93
	Canada	6.19	1.06	8.73	3.79
	Germany	1.27	2.92	4.45	8.79
	Denmark	4.85	1.55	1.25	2.33
	Spain	12.70	1.81	4.71	15.76
	France	9.00	2.18	8.39	12.36
	Ireland	13.05	0.76	7.30	5.75
	Italy	22.72	1.15	n.a.	n.a.
	Netherlands	7.32	0.88	2.58	5.26
	Norway	2.32	2.17	0.00	0.00
	Sweden	11.75	0.89	4.83	6.85
	United States	3.30	2.00	3.60	19.79
	South Africa	15.52	2.10	2.30	27.19
Row 2	Treaty Partners (de minimis rule applies)	7.92	1.15	3.42	7.02
Row 3	Treaty Partners (Others)	4.00	0.00	n.a.	n.a.
	Total	3.99	2.18	4.11	9.33
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	7.38	1.91	6.05	11.69
Notes:					