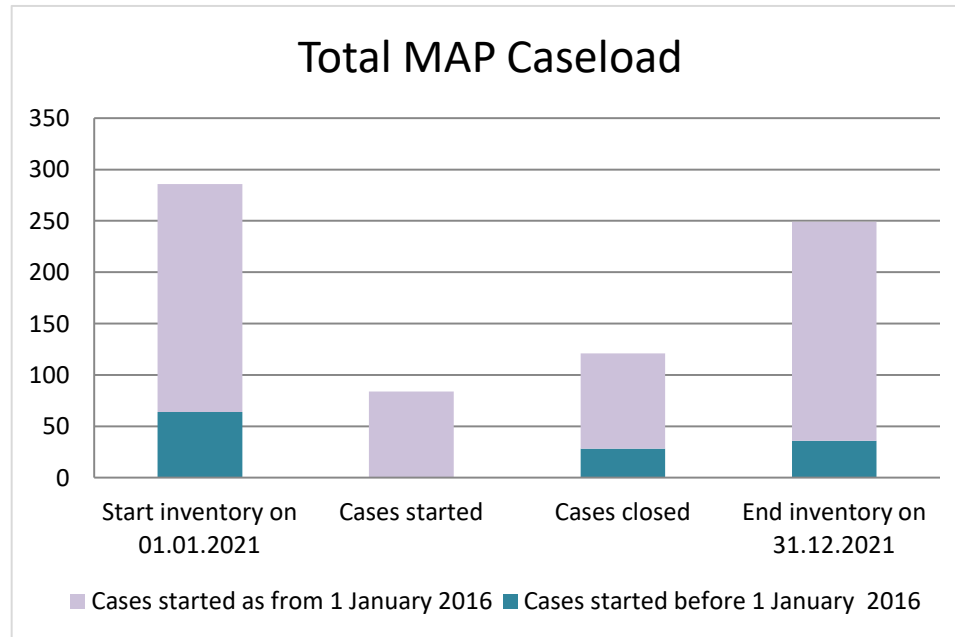


Austria



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	24	0	12	12
Other cases	40	0	16	24

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	109	23	44	88
Other cases	113	61	49	125

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.03
Other cases	121.74

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 on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and

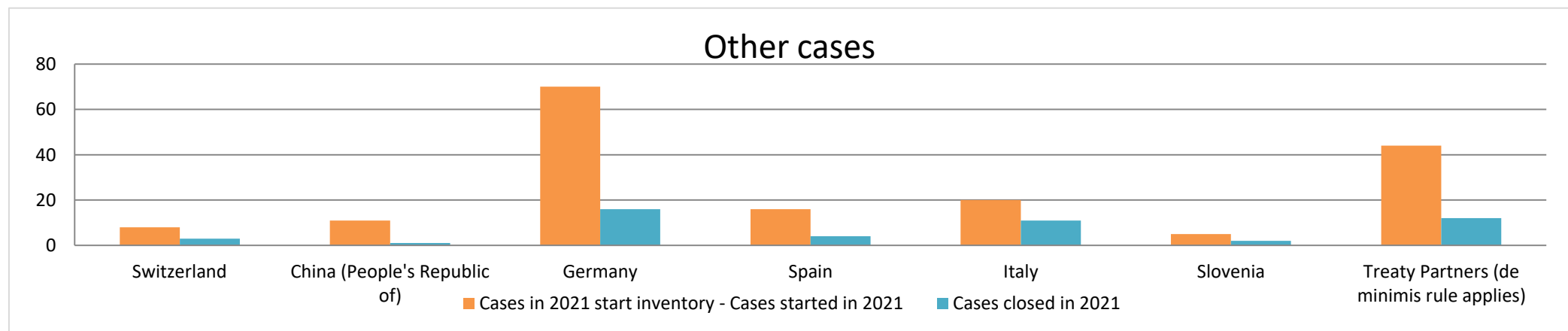
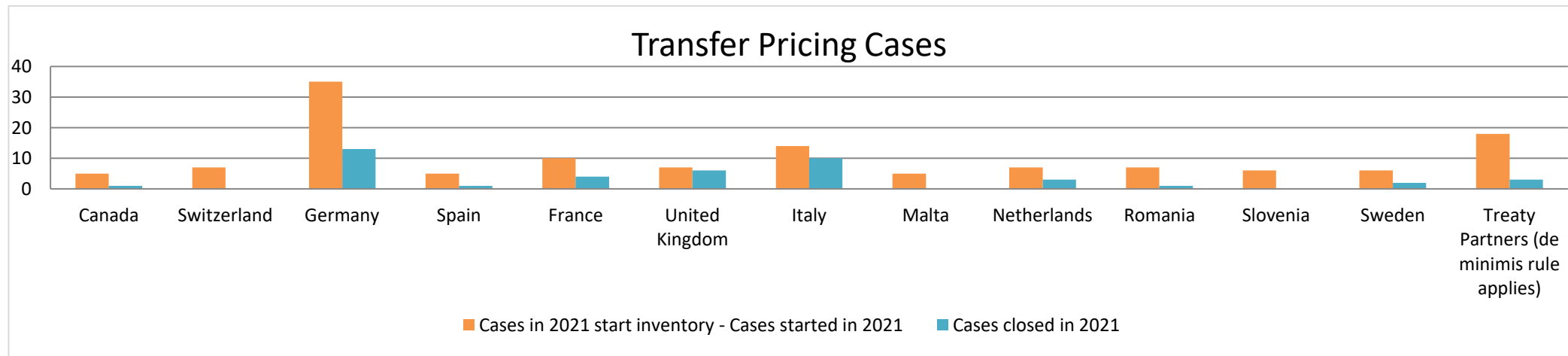
(ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	24.91	1.85	15.18	11.50
Other cases	25.26	1.90	6.72	20.92

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>

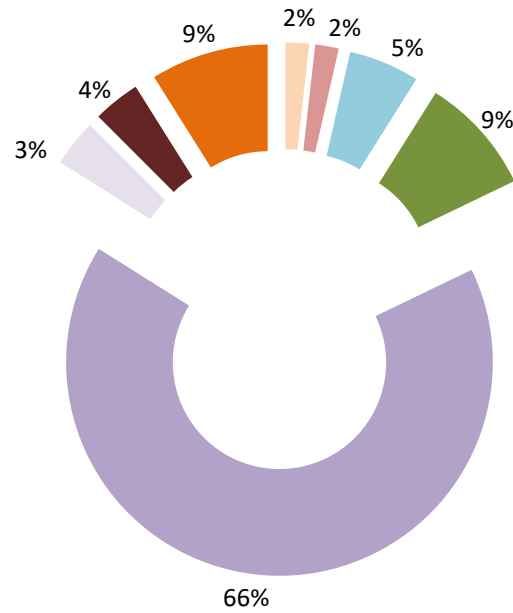
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



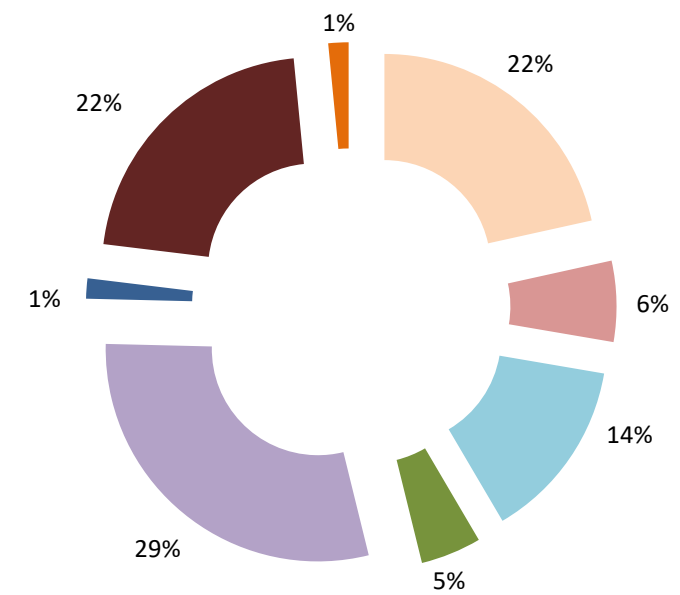
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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 / 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 / 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	1	3	5	0	37	2	0	2	5	56
Cases started before 1 January 2016	1	0	1	0	0	5	2	0	2	1	12
Cases started as from 1 January 2016	0	1	2	5	0	32	0	0	0	4	44
Other cases (all)	14	4	9	3	0	19	0	1	14	1	65
Cases started before 1 January 2016	11	0	3	0	0	0	0	0	2	0	16
Cases started as from 1 January 2016	3	4	6	3	0	19	0	1	12	1	49
All cases	15	5	12	8	0	56	2	1	16	6	121

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	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 2021	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	24	1	0	1	0	0	5	2	0	2	1	12	89.03
Row 2 Others	40	11	0	3	0	0	0	0	0	2	0	24	121.74
Row 3 Total	64	12	0	4	0	0	5	2	0	4	1	36	107.72

Notes:

Definition of a MAP case and counting of MAP cases	To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.
Category of cases	The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.
Potential mismatches between 2021 start inventory and 2020 end inventory	There is no mismatch between 2021 start inventory and 2020 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 on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.
Notes on average time - attribution/allocation cases	<p>Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2021. As a result, several cases that were initiated more than seven years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases:</p> <p>(a) The duration of 83.4 months of a bundle of two cases can be attributed to the less efficient and effective nature of a multilateral MAP in contrast to a bilateral one.</p> <p>(b) An extremely long case with a duration of 107.8 months was closed with "any other outcome" due to a suspension of the MAP based on a court proceeding which was conducted in parallel to the MAP. After receipt of the court decision the CA's were able to close the case in 2021.</p> <p>(c) Another extremely long case with a duration of 159.6 months was closed with "denied MAP access" because the other CA needed an extremely long time to assess whether access to MAP shall be granted or denied. In addition, this CA also never responded to our position papers.</p> <p>(d) A case with an above-average time of 101.5 months has been closed in 2021 with the outcome "agreement partially eliminating double taxation". The cause of the delay were the non-timely responses by the other CA to our position papers.</p>
Notes on average time - other cases	The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021	
			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	Canada	4	1	0	0	0	0	0	1	0	0	0	0	4
	Switzerland	3	4	0	0	0	0	0	0	0	0	0	0	7
	Germany	30	5	0	1	0	0	0	12	0	0	0	0	22
	Spain	4	1	0	0	0	0	0	1	0	0	0	0	4
	France	8	2	0	0	0	0	0	4	0	0	0	0	6
	United Kingdom	7	0	0	0	0	4	0	2	0	0	0	0	1
	Italy	13	1	0	0	0	1	0	5	0	0	0	4	4
	Malta	5	0	0	0	0	0	0	0	0	0	0	0	5
	Netherlands	3	4	0	0	0	0	0	3	0	0	0	0	4
	Romania	7	0	0	0	0	0	0	1	0	0	0	0	6
	Slovenia	5	1	0	0	0	0	0	0	0	0	0	0	6
	Sweden	6	0	0	0	0	0	0	2	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	14	4	0	0	2	0	0	1	0	0	0	0	15
	Total	109	23	0	1	2	5	0	32	0	0	0	4	88
Notes:														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	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 2021	
			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	Switzerland	7	1	0	0	0	0	0	2	0	1	0	0	5
	China (People's Republic of)	11	0	0	0	0	0	0	0	0	0	1	0	10
	Germany	42	28	2	4	0	2	0	8	0	0	0	0	54
	Spain	2	14	0	0	4	0	0	0	0	0	0	0	12
	Italy	13	7	0	0	0	0	0	1	0	0	10	0	9
	Slovenia	5	0	0	0	0	0	0	2	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	33	11	1	0	2	1	0	6	0	0	1	1	32
	Total	113	61	3	4	6	3	0	19	0	1	12	1	125
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	Canada	26.40	0.23	4.11	22.29
	Germany	25.18	2.80	14.78	10.56
	Spain	29.36	1.15	16.01	13.35
	France	29.13	1.15	24.44	4.68
	United Kingdom	26.30	1.13	18.00	22.24
	Italy	20.59	1.07	7.82	2.37
	Netherlands	19.33	4.33	14.67	9.00
	Romania	38.33	1.25	n.a.	n.a.
	Sweden	10.68	1.12	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	38.33	1.67	5.23	20.67
	Total	24.91	1.85	15.18	11.50
<u>Notes:</u>					

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	Switzerland	28.00	1.00	2.33	26.33
	China (People's Republic of)	55.00	1.00	2.00	54.00
	Germany	15.92	3.19	7.56	8.44
	Spain	6.79	1.15	n.a.	n.a.
	Italy	40.58	1.23	1.57	41.48
	Slovenia	42.74	1.15	17.15	25.60
Row 2	Treaty Partners (de minimis rule applies)	23.75	1.46	9.86	12.43
	Total	25.26	1.90	6.72	20.92
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	25.09	1.87	9.76	17.54
Notes:					