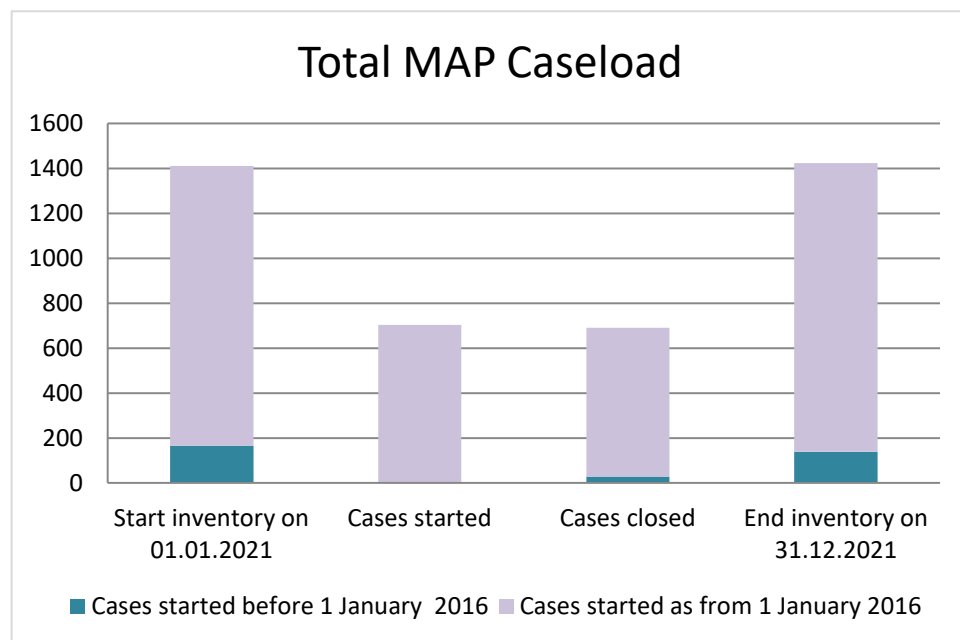


Germany



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	47	0	9	38
Other cases	119	0	19	100

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	586	273	275	584
Other cases	658	430	387	701

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.80
Other cases	82.29

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

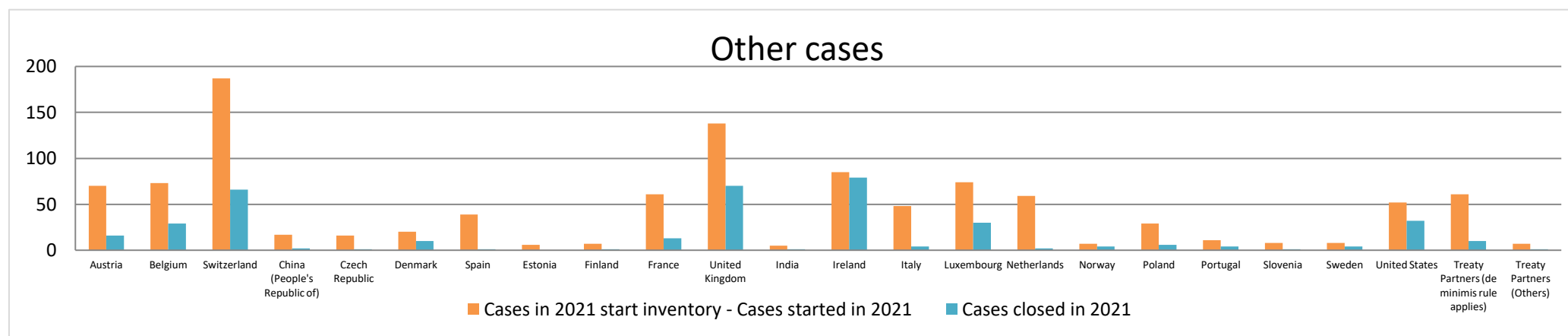
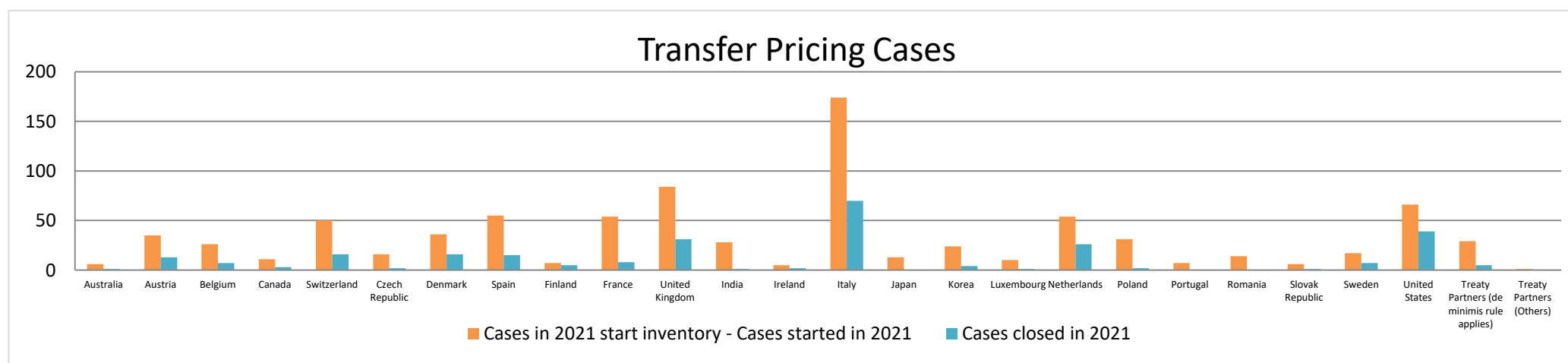
- (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
- (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.68	3.44	16.97	9.20
Other cases	13.55	1.86	8.72	9.43

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)

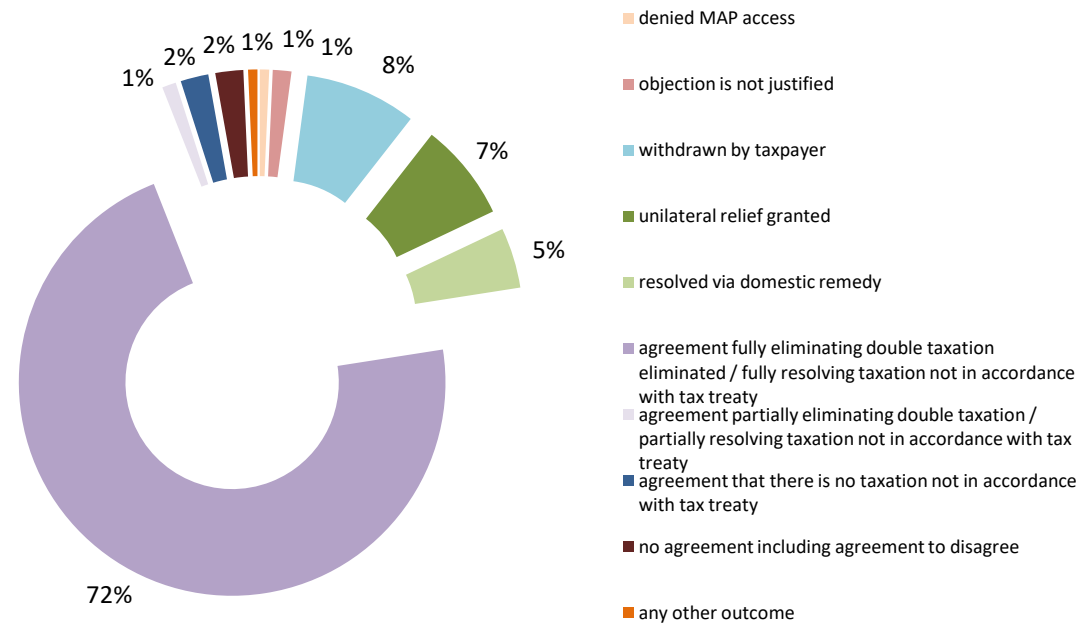
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



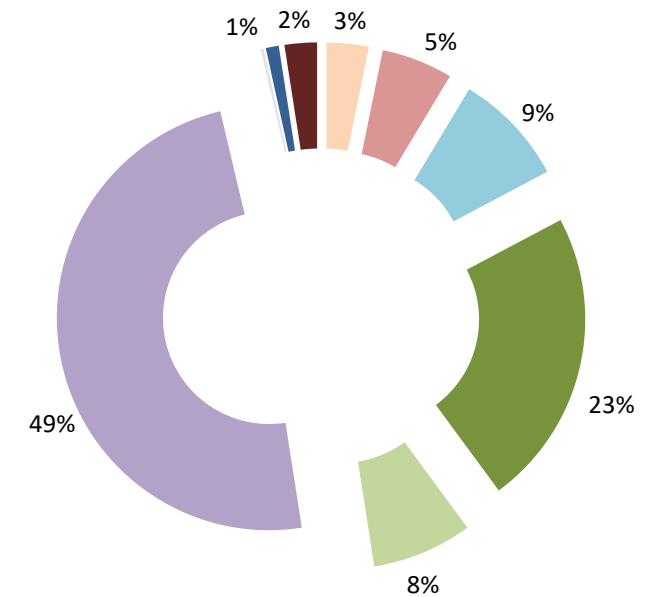
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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)	2	4	24	21	13	203	3	6	6	2	284
Cases started before 1 January 2016	2	0	0	0	0	6	0	0	1	0	9
Cases started as from 1 January 2016	0	4	24	21	13	197	3	6	5	2	275
Other cases (all)	13	22	35	92	31	198	1	4	10	0	406
Cases started before 1 January 2016	0	1	5	3	1	6	0	0	3	0	19
Cases started as from 1 January 2016	13	21	30	89	30	192	1	4	7	0	387
All cases	15	26	59	113	44	401	4	10	16	2	690

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	47	2	0	0	0	0	6	0	0	1	0	38	65.80
Row 2 Others	119	0	1	5	3	1	6	0	0	3	0	100	82.29
Row 3 Total	166	2	1	5	3	1	12	0	0	4	0	138	76.99
Notes:													
Definition of a MAP case and counting of MAP cases		MAP cases include cases under double taxation conventions, the EU Arbitration Convention and the EU Dispute Resolution Directive. MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.											
Category of cases		An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the 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. Any MAP cases that are not attribution / allocation MAP cases are reported as other cases.											
Potential mismatches between 2020 start inventory and 2021 end inventory		To our knowledge the number of pre-2016 attribution / allocation cases pending on 1 January 2021 is the same number as reported above as cases pending on 31 December 2020. This is also in conformity with the OECD statistics for 2020 reported for Germany on the OECD's website.											
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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.											

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	Australia	5	1	0	0	0	0	0	1	0	0	0	0	5
	Austria	30	5	0	1	0	0	0	12	0	0	0	0	22
	Belgium	19	7	0	0	2	2	0	3	0	0	0	0	19
	Canada	10	1	0	0	0	1	0	2	0	0	0	0	8
	Switzerland	30	20	0	0	0	0	3	13	0	0	0	0	34
	Czech Republic	7	9	0	0	2	0	0	0	0	0	0	0	14
	Denmark	17	19	0	0	2	0	0	14	0	0	0	0	20
	Spain	36	19	0	3	3	0	0	9	0	0	0	0	40
	Finland	6	1	0	0	0	0	0	3	0	2	0	0	2
	France	38	16	0	0	1	0	2	5	0	0	0	0	46
	United Kingdom	43	41	0	0	0	14	3	14	0	0	0	0	53
	India	24	4	0	0	1	0	0	0	0	0	0	0	27
	Ireland	5	0	0	0	0	0	0	2	0	0	0	0	3
	Italy	137	37	0	0	3	3	0	57	2	1	4	0	104
	Japan	9	4	0	0	0	0	0	0	0	0	0	0	13
	Korea	14	10	0	0	0	0	0	4	0	0	0	0	20
	Luxembourg	6	4	0	0	0	0	0	1	0	0	0	0	9
	Netherlands	28	26	0	0	1	0	5	18	1	1	0	0	28
	Poland	16	15	0	0	1	1	0	0	0	0	0	0	29
	Portugal	4	3	0	0	0	0	0	0	0	0	0	0	7
	Romania	10	4	0	0	0	0	0	0	0	0	0	0	14
	Slovak Republic	4	2	0	0	0	0	0	1	0	0	0	0	5
	Sweden	15	2	0	0	0	0	0	5	0	2	0	0	10
	United States	52	14	0	0	5	0	0	32	0	0	0	2	27
Row 2	Treaty Partners (de minimis rule applies)	20	9	0	0	3	0	0	1	0	0	1	0	24
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	586	273	0	4	24	21	13	197	3	6	5	2	584
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	Austria	42	28	2	4	0	2	0	8	0	0	0	0	54
	Belgium	44	29	1	6	1	4	2	15	0	0	0	0	44
	Switzerland	131	56	1	2	6	1	11	42	0	1	2	0	121
	China (People's Republic of)	10	7	0	0	1	1	0	0	0	0	0	0	15
	Czech Republic	9	7	0	0	0	0	0	0	0	0	1	0	15
	Denmark	15	5	0	0	0	2	0	8	0	0	0	0	10
	Spain	28	11	0	0	0	1	0	0	0	0	0	0	38
	Estonia	5	1	0	0	0	0	0	0	0	0	0	0	6
	Finland	4	3	0	0	1	0	0	0	0	0	0	0	6
	France	38	23	0	0	0	2	3	7	0	1	0	0	48
	United Kingdom	71	67	2	1	10	48	3	4	0	0	2	0	68
	India	4	1	1	0	0	0	0	0	0	0	0	0	4
	Ireland	16	69	0	0	0	0	0	78	0	1	0	0	6
	Italy	37	11	1	0	1	0	1	1	0	0	0	0	44
	Luxembourg	32	42	0	0	0	22	0	8	0	0	0	0	44
	Netherlands	34	25	1	0	0	1	0	0	0	0	0	0	57
	Norway	6	1	1	2	0	0	1	0	0	0	0	0	3
	Poland	24	5	0	1	0	3	0	2	0	0	0	0	23
	Portugal	11	0	0	0	2	1	0	1	0	0	0	0	7
	Slovenia	7	1	0	0	0	0	0	0	0	0	1	0	7
	Sweden	3	5	0	3	0	0	0	0	0	1	0	0	4
	United States	38	14	1	0	8	0	6	16	1	0	0	0	20
Row 2	Treaty Partners (de minimis rule applies)	42	19	1	2	0	1	3	2	0	0	1	0	51
Row 3	Treaty Partners (Others)	7	0	1	0	0	0	0	0	0	0	0	0	6
	Total	658	430	13	21	30	89	30	192	1	4	7	0	701
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	Australia	55.20	1.15	17.26	37.94
	Austria	25.18	2.80	14.78	10.56
	Belgium	18.01	2.32	13.24	6.50
	Canada	33.90	2.48	12.11	21.79
	Switzerland	22.58	1.64	14.48	9.74
	Czech Republic	3.47	6.81	n.a.	n.a.
	Denmark	16.18	1.74	14.76	6.10
	Spain	18.95	4.82	11.31	24.42
	Finland	19.35	2.70	14.48	4.00
	France	18.18	2.64	13.18	2.85
	United Kingdom	15.55	8.24	11.28	13.18
	India	16.08	3.12	n.a.	n.a.
	Ireland	40.03	1.41	11.41	28.62
	Italy	26.03	1.15	25.61	3.90
	Korea	37.28	13.58	25.28	12.00
	Luxembourg	6.12	4.01	5.62	0.49
	Netherlands	15.75	6.36	5.23	9.12
	Poland	9.63	1.45	n.a.	n.a.
	Slovak Republic	34.16	1.15	12.66	21.50
	Sweden	30.19	2.76	23.15	26.19
	United States	22.13	2.70	14.40	10.95
Row 2	Treaty Partners (de minimis rule applies)	21.08	3.39	5.95	9.27
	Total	21.68	3.44	16.97	9.20
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	Austria	15.92	3.19	7.56	8.44
	Belgium	13.70	1.51	7.26	14.36
	Switzerland	21.87	2.69	10.82	13.68
	China (People's Republic of)	28.64	0.87	n.a.	n.a.
	Czech Republic	32.42	0.69	6.18	26.24
	Denmark	28.70	1.57	13.97	19.24
	Spain	12.03	1.15	n.a.	n.a.
	Finland	15.19	1.18	n.a.	n.a.
	France	16.87	0.94	17.79	17.10
	United Kingdom	3.24	1.63	6.73	9.58
	India	5.16	1.15	n.a.	n.a.
	Ireland	3.46	0.90	3.18	2.23
	Italy	45.85	0.87	25.15	14.55
	Luxembourg	6.52	1.69	17.33	0.95
	Netherlands	9.09	1.46	n.a.	n.a.
	Norway	25.13	0.45	n.a.	n.a.
	Poland	36.49	1.46	8.04	13.07
	Portugal	20.39	0.98	19.69	19.23
	Slovenia	36.59	0.69	16.83	19.76
	Sweden	7.13	1.12	0.16	2.70
	United States	29.93	4.23	15.69	16.31
Row 2	Treaty Partners (de minimis rule applies)	15.43	1.41	4.69	13.03
Row 3	Treaty Partners (Others)	45.50	1.15	n.a.	n.a.
	Total	13.55	1.86	8.72	9.43
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	16.93	2.52	12.17	9.33
Notes:					