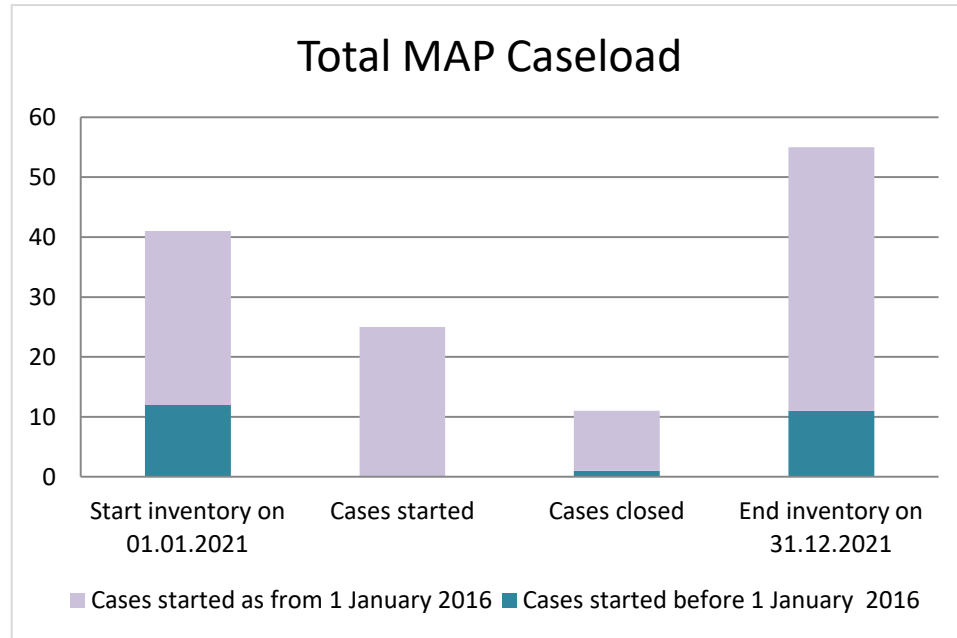


## Slovak Republic



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	5	0	0	5
Other cases	7	0	1	6

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	14	21	6	29
Other cases	15	4	4	15

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	185.06

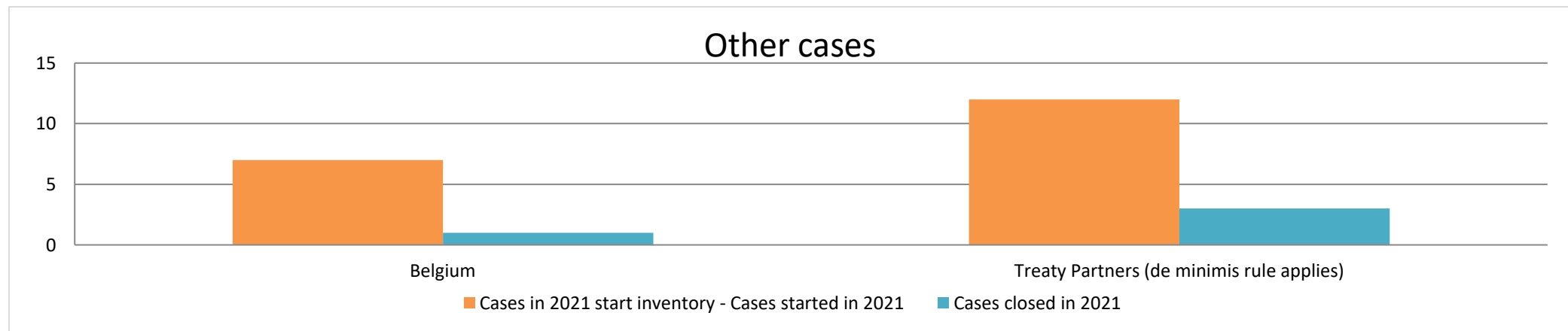
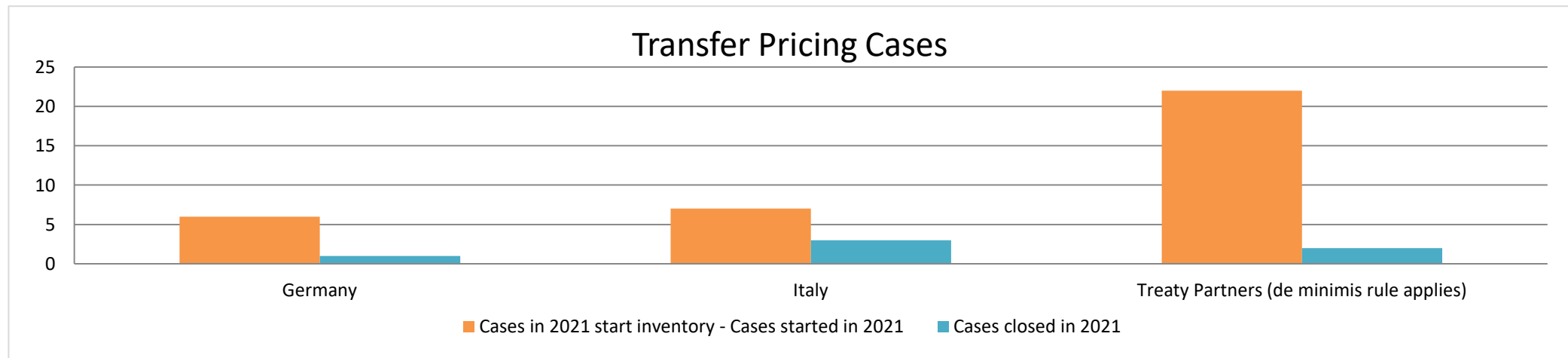
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	14.68	1.35	15.60	23.02
Other cases	18.55	0.94	4.54	23.71

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>

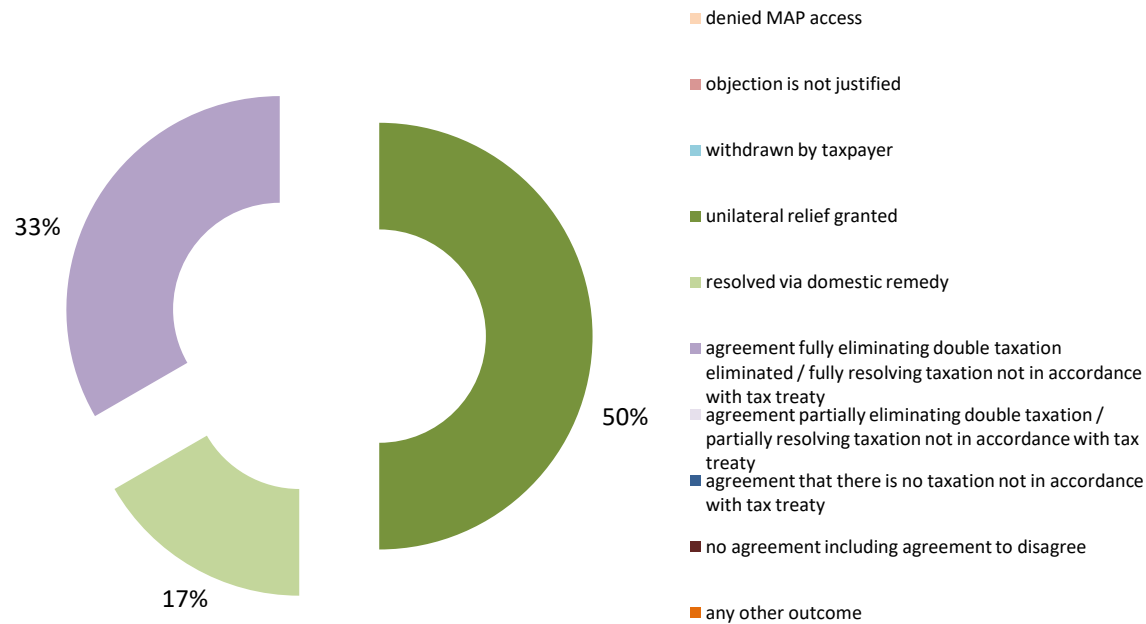
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

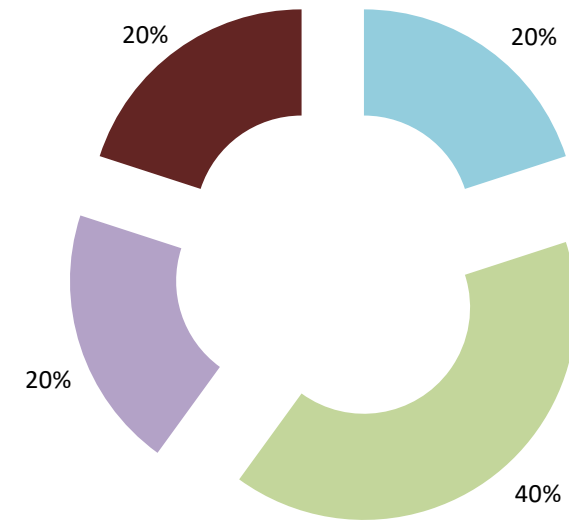


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### 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>	0	0	0	3	1	2	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	3	1	2	0	0	0	0	6
<b>Other cases (all)</b>	0	0	1	0	2	1	0	0	1	0	5
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	1	0	2	1	0	0	0	0	4
<b>All cases</b>	0	0	1	3	3	3	0	0	1	0	11

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	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 2 Others	7	0	0	0	0	0	0	0	0	1	0	6	185.06
Row 3 Total	12	0	0	0	0	0	0	0	0	1	0	11	185.06

**Notes:**

Definition of MAP case and counting

The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics are based on the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"

Category of cases

(i) attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to the attribution of profits to a permanent establishment or the determination of profits between associated enterprises.  
(ii) other case is any MAP case that is not an attribution / allocation MAP case.

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 Slovak 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 or the date of the notification letter from the other competent authority; and  
(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

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
Germany	4	2	0	0	0	0	0	1	0	0	0	0	5
Italy	2	5	0	0	0	3	0	0	0	0	0	0	4
Treaty Partners (de minimis rule applies)	8	14	0	0	0	0	1	1	0	0	0	0	20
Total	14	21	0	0	0	3	1	2	0	0	0	0	29
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 Belgium	5	2	0	0	0	0	0	1	0	0	0	0	6
Row 2 Treaty Partners (de minimis rule applies)	10	2	0	0	1	0	2	0	0	0	0	0	9
Total	15	4	0	0	1	0	2	1	0	0	0	0	15
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	34.16	1.15	12.66	21.50	
Italy	1.81	1.15	n.a.	n.a.	
Treaty Partners (de minimis rule applies)	24.23	1.76	18.54	24.53	
Total	14.68	1.35	15.60	23.02	
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
Belgium	18.84	0.30	2.27	16.57
Treaty Partners (de minimis rule applies)	18.45	1.15	6.81	30.84
Total	18.55	0.94	4.54	23.71
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>	16.23	1.19	10.07	23.36
Notes:					