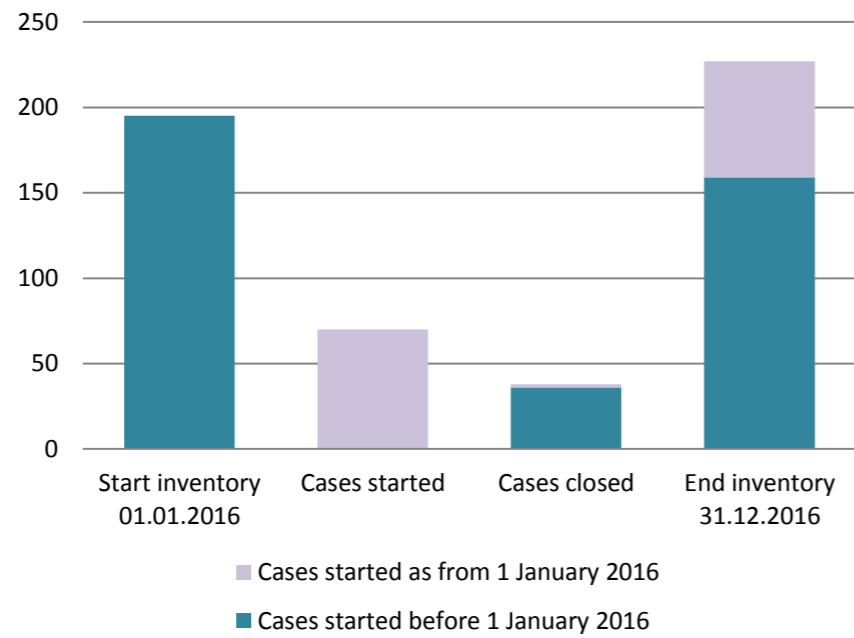


## Austria

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	81	0	12	69
Other cases	114	0	24	90

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	29	1	28
Other cases	0	41	1	40

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	40.70
Other cases	38.45

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 in principle (this is not the date of finalisation of the written MAP agreement but the date when competent authorities reached a solution for the case under review), or, for cases where no agreement could be reached, the date when both competent authorities officially decided to close the case, and for cases where the case was unilaterally closed, the date of such closure.

Furthermore, Austria specified the following:

(1) During the reporting period 36 cases were closed (12 transfer pricing cases and 24 other cases).

Of these cases, 2 cases (both "other") lasted more than 100 months. This was due to the fact that the other jurisdiction needed several years to respond to the Austrian position paper. The delay in one case was 72 months. In the second case, both the taxpayer and the other competent authority failed to confirm that double taxation had been relieved unilaterally by the other competent authority, so Austria could not close the case. The delay due to the lack of response was 55 months in this case.

10 cases (2 "transfer pricing" cases and 8 "other" cases) lasted more than 50 months. Several reasons could be found for that:

- no reply of the other CA to the Austrian position paper for a longer period of time. In total the delay was due to a slow reply in 4 cases. The delay was 47 months on average.
- complex fact patterns of the case: this pertains mostly to the allocation cases, it is difficult to adequately measure the delay
- pending court proceedings. Two cases were delayed due to court proceedings. The delay was 49 months in one case and 70 months in the other case (average: 59.5 months).
- differing positions on fundamental questions on the interpretation of a specific provision of the DTA (some of these issues would not be relevant for future). In one case there was a fundamental difference of interpretation, which caused a delay of over two years.
- lack of response from taxpayer:

In one case, agreement had been reached but the acceptance of the taxpayer was necessary in order to implement it and close the MAP. Acceptance was only confirmed after 49 months. In a second case, the taxpayer did not provide the necessary information for the calculation of the tax base to either competent authority for the whole duration of the MAP, therefore agreement could only be reached on the tax rate not tax base. The delay was at least 18 months.

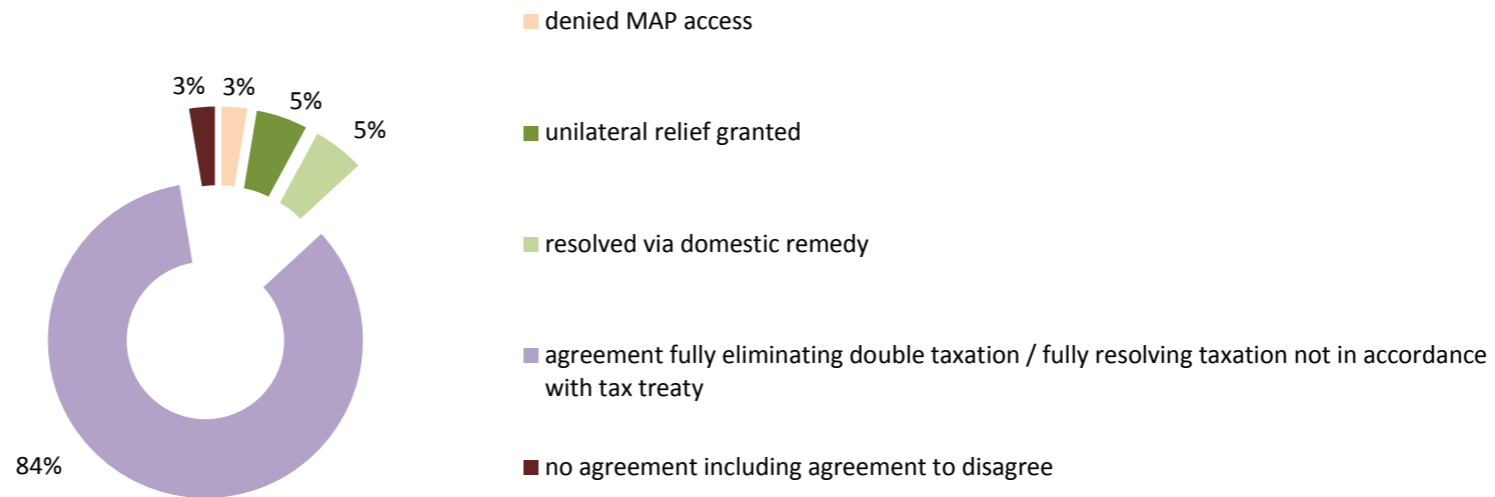
(2) If the total of 12 cases over 50 months (including 2 cases over 100 months) were left out, the average duration would be as follows:

- Transfer pricing cases: 35 months
- Other cases: 15 months

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.97	1.15	1.97	-
Other cases	3.72	1.15	n.a.	n.a.

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>

## MAP Outcomes



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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>13</b>
Cases started before 1 January 2016	0	0	0	1	0	10	0	0	1	0	12
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
<b>Other cases (all)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
Cases started before 1 January 2016	1	0	0	0	1	22	0	0	0	0	24
Cases started as from 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
<b>All cases</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>38</b>

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>