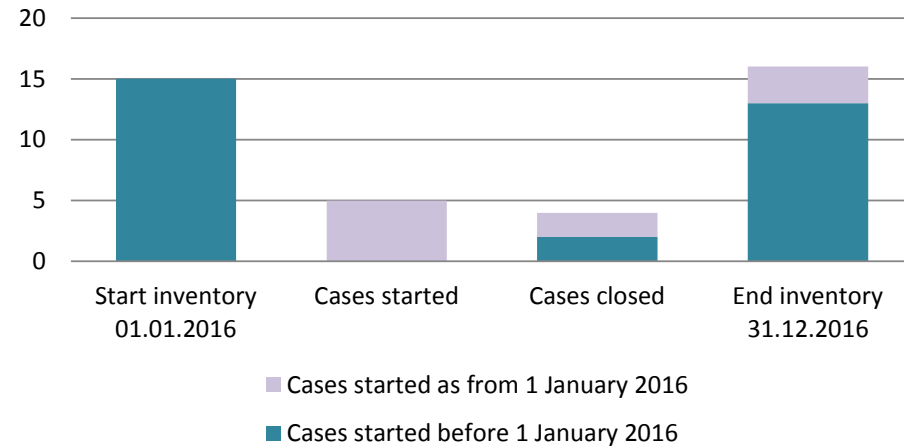


## Bulgaria

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	8	0	2	6
Other cases	7	0	0	7

A MAP case is considered a case arising from a request made by a person pursuant to the MAP provisions of a tax convention irrespective to which of the two Competent Authorities involved the request has been made. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA) or a request made under the EU Arbitration Convention.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	2	1	1
Other cases	0	3	1	2

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	29.00
Other cases	n.a.

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

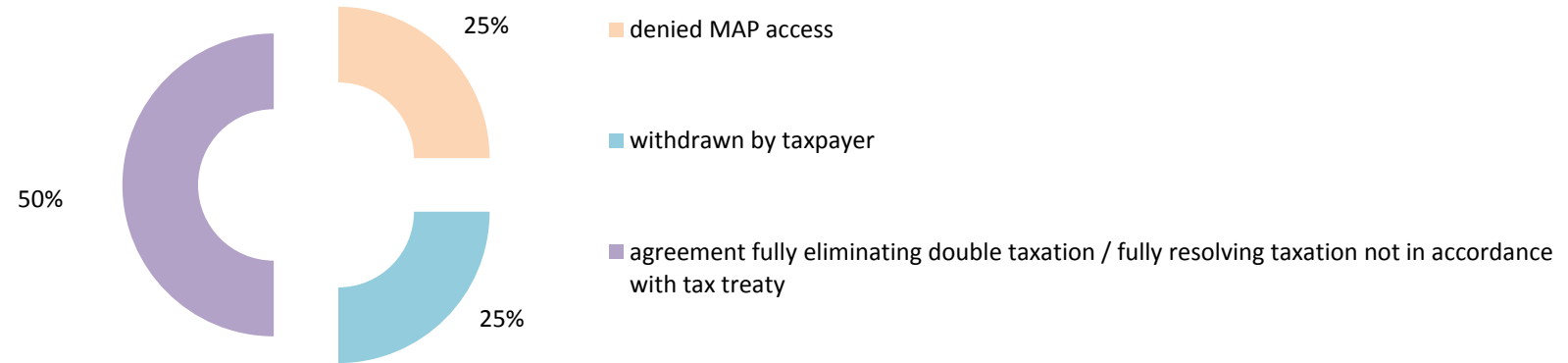
- (i) start date: the date of receipt of the MAP case by the competent authority (CA); and
- (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request.

The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.67	1.40	n.a.	n.a.
Other cases	8.55	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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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>	1	0	0	0	0	2	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
<b>Other cases (all)</b>	0	0	1	0	0	0	0	0	0	0	1
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	1	0	0	0	0	0	0	0	1
<b>All cases</b>	1	0	1	0	0	2	0	0	0	0	4