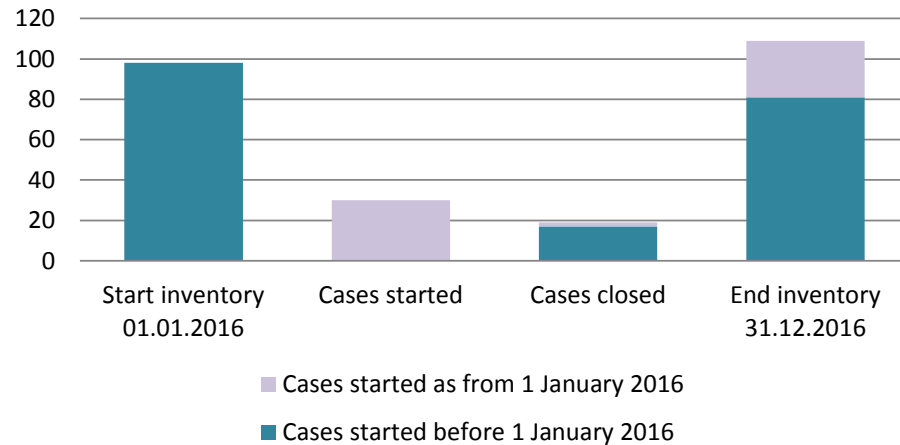


Finland

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	62	0	12	50
Other cases	36	0	5	31

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	8	2	6
Other cases	0	22	0	22

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	31.24
Other cases	46.76

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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and

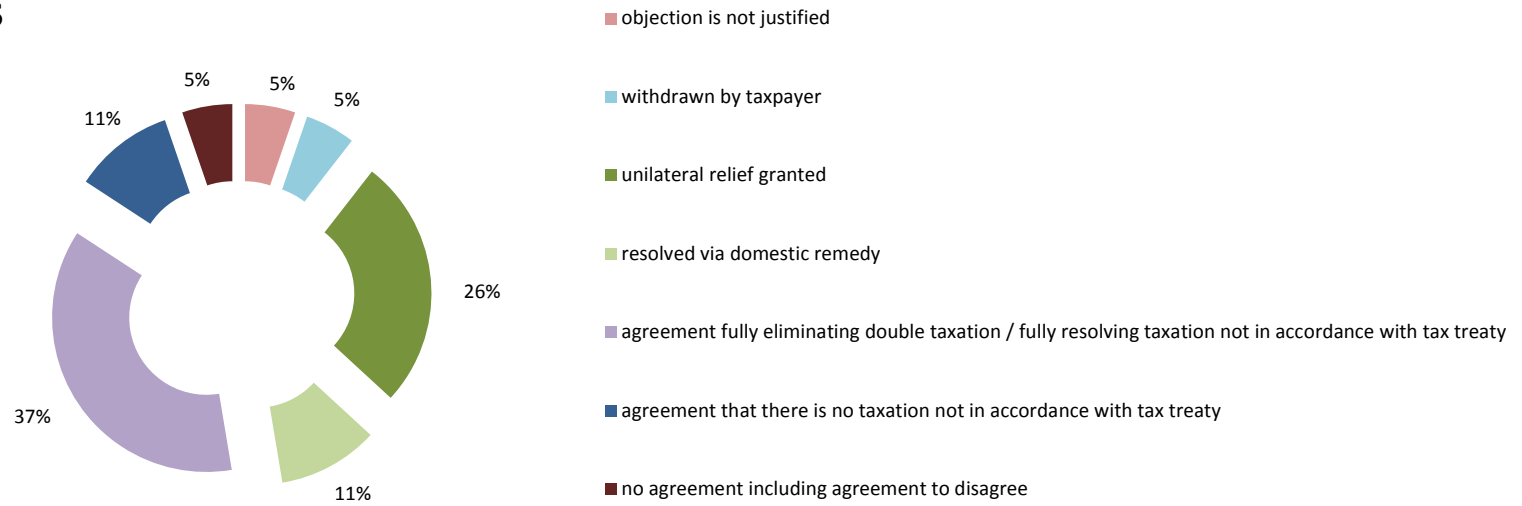
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome of the MAP.

Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.19	1.15	1.66	0.53
Other cases	n.a.	n.a.	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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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
Transfer pricing cases (all)	0	1	1	4	2	6	0	0	0	0	14
Cases started before 1 January 2016	0	1	1	3	2	5	0	0	0	0	12
Cases started as from 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
Other cases (all)	0	0	0	1	0	1	0	2	1	0	5
Cases started before 1 January 2016	0	0	0	1	0	1	0	2	1	0	5
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	1	1	5	2	7	0	2	1	0	19

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