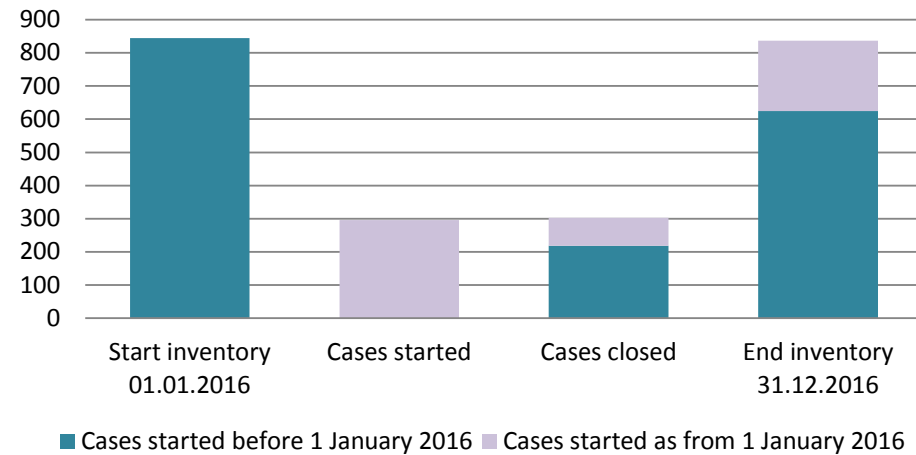


France

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	519	0	122	397
Other cases	325	0	97	228

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	130	38	92
Other cases	0	166	46	120

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.52
Other cases	30.92

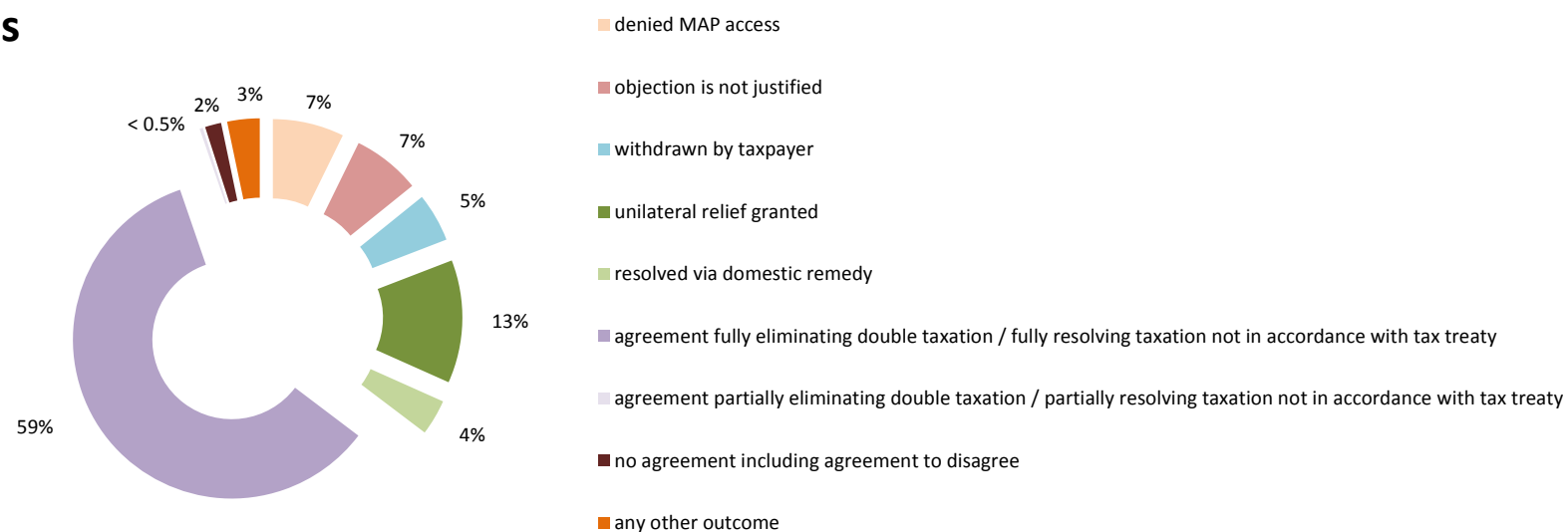
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

France specified that a relevant indicator to compare with the average time taken for closing pre-2016 cases would be the median time taken, adjusted to eliminate a few exceptional cases which were impossible to settle because of external factors. This median is 28 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	1.32	0.58	n.a.	n.a.
Other cases	2.77	1.16	2.19	2.08

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance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)	8	1	11	23	1	113	1	0	2	0	160
Cases started before 1 January 2016	3	1	11	22	1	81	1	0	2	0	122
Cases started as from 1 January 2016	5	0	0	1	0	32	0	0	0	0	38
Other cases (all)	14	20	4	15	10	67	0	0	3	10	143
Cases started before 1 January 2016	1	9	2	8	6	58	0	0	3	10	97
Cases started as from 1 January 2016	13	11	2	7	4	9	0	0	0	0	46
All cases	22	21	15	38	11	180	1	0	5	10	303

France specified that 11 out of the 13 other cases with the outcome "access denied" were denied access to MAP in the other jurisdiction.

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