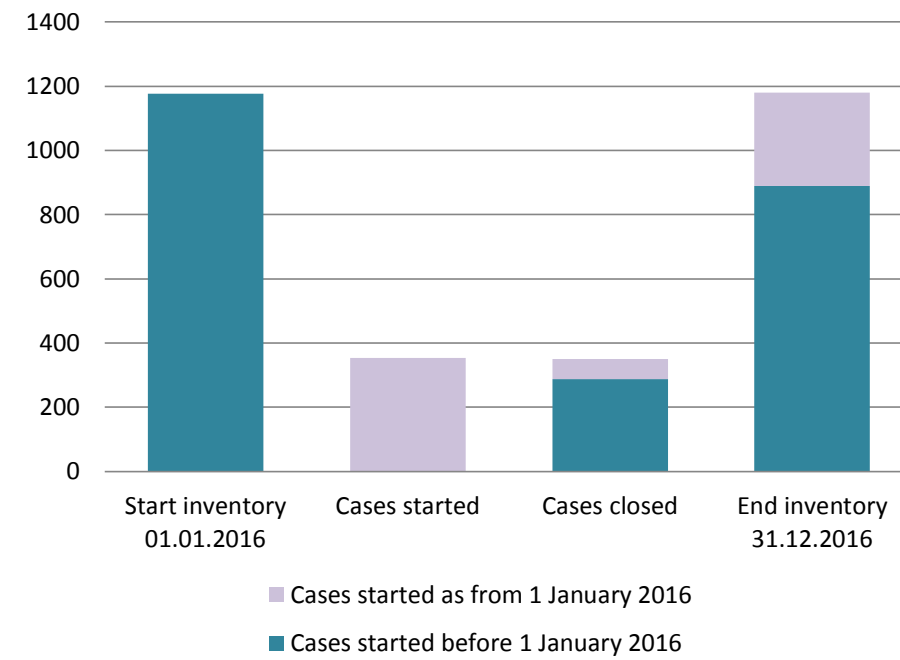


Germany

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	545	0	129	416
Other cases	632	0	158	474

(1) Germany's MAP statistics for the 2015 reporting period showed a 31 December 2015 ending inventory of 1.147 cases (539 transfer pricing or allocation of profits to permanent establishments and 608 other cases). As indicated in the footnote to the statistics for the 2015 reporting period, for those statistics Germany had applied the approach to treat a case as open as soon as the German competent authority received a request (or learned about a request received in the other jurisdiction). The difference between the 1.147 (539 and 608) ending inventory in the previous statistics and the number of cases that started before 1 January 2016 in inventory on 1 January 2016 shown above is caused (a) by cases which were received by the other jurisdiction in 2015 or earlier (and which therefore are cases that started before 1 January 2016 under the new common MAP Statistics Reporting Framework) but which the German competent authority only became aware of after 31 December 2015 (44 transfer pricing cases and 24 other cases); (b) by the elimination of 37 APA rollback cases that were in the 31 December 2015 inventory but are no longer shown in the 1 January 2016 inventory as they are not regarded as MAP cases under the new MAP Statistics Reporting Framework; and (c) by the elimination of one case which was erroneously counted as a MAP case in the 31 December 2015 inventory but in fact was not a MAP request.

(2) MAP cases where the request was filed under the EU Arbitration Convention are included in the transfer pricing cases shown above.

(3) Germany's MAP statistics for the 2015 reporting period showed cases as open (and thus in the ending inventory) until the German competent authority learned that the taxpayer concerned accepted an agreement reached between competent authorities. Germany changed the approach in the course of 2016 in order to align at least the end date for cases that started before 1 January 2016 with the end date definition for cases that started as from 1 January 2016 under the new common MAP Statistics Reporting Framework. Thus, the ending inventory shown above only shows those cases where the end date as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework had not been reached on 31 December 2016. As a consequence of moving to the new approach in the course of the year, the number of closed cases in 2016 is, as a one-time effect, higher than it would have been if the same principle had been used in the whole year.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	109	6	103
Other cases	0	244	57	187

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	34.48
Other cases	29.59

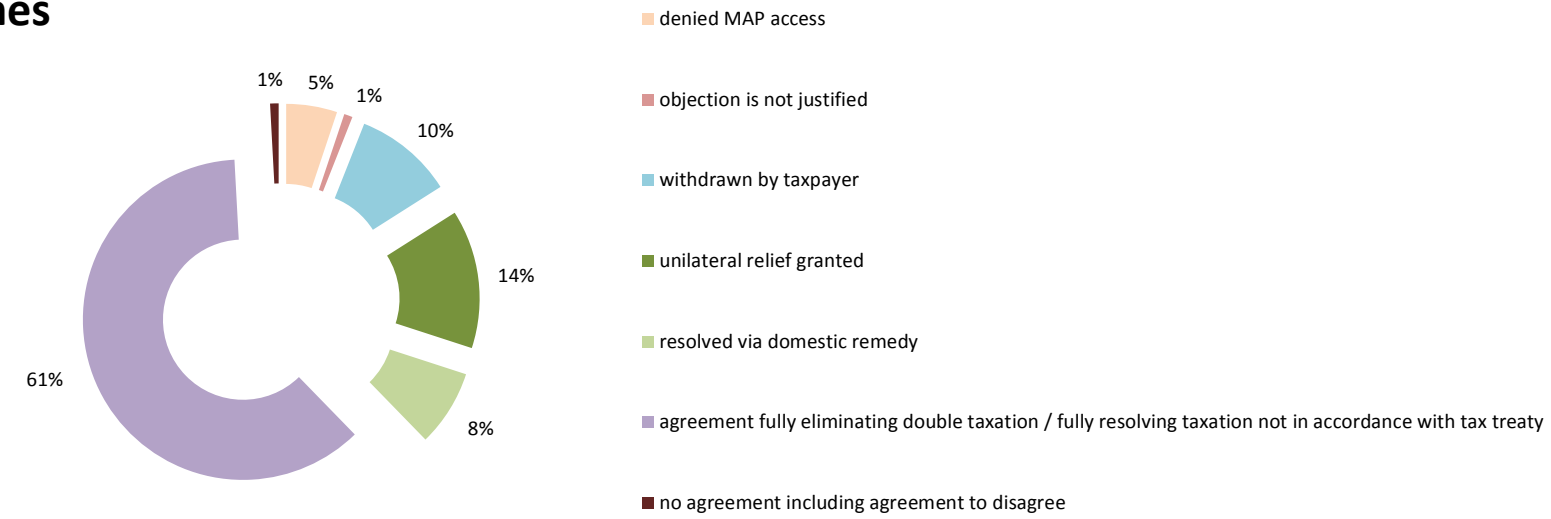
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request; and
- (ii) end date: the date an agreement was reached or, for the cases closed with other outcomes, the date of the other outcome (or, where not available, the date the German competent authority learned about the other outcome). The dates on which the taxpayers who filed the requests were informed about the outcome were not available for a large number of cases, in particular where the request had been filed in the other jurisdiction.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.26	1.02	4.58	0.81
Other cases	1.36	1.22	0.26	4.83

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)	4	0	8	3	4	115	0	0	1	0	135
Cases started before 1 January 2016	3	0	7	3	4	111	0	0	1	0	129
Cases started as from 1 January 2016	1	0	1	0	0	4	0	0	0	0	6
Other cases (all)	14	3	27	46	23	100	0	0	2	0	215
Cases started before 1 January 2016	12	2	19	12	12	99	0	0	2	0	158
Cases started as from 1 January 2016	2	1	8	34	11	1	0	0	0	0	57
All cases	18	3	35	49	27	215	0	0	3	0	350

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