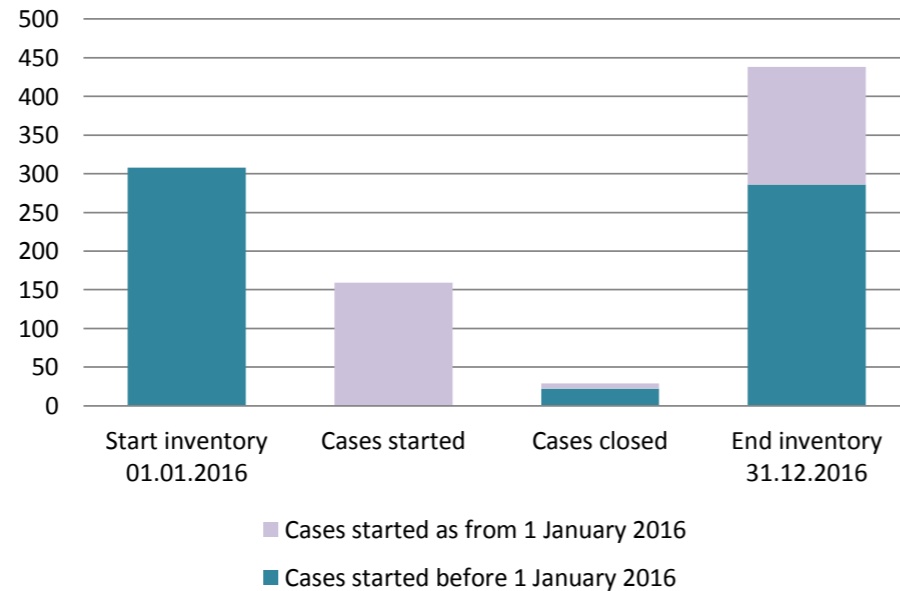


Italy

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	161	0	4	157
Other cases	147	0	18	129

(1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes" (available at www.oecd.org/ctp/dispute/38055311.pdf). In this respect, the cases that were submitted only under the EU Arbitration Convention were not included in the MAP statistics.

(2) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

(3) The definitions of "Transfer pricing MAP Cases" and "Other MAP Cases" are the following:
 Transfer pricing MAP Cases: MAP cases where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).
 Other MAP Cases: Any MAP case that is not a transfer pricing case.

(4) The "average cycle time for cases completed, closed or withdrawn during the reporting period" reported in Column 14 is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	139	5	134
Other cases	0	20	2	18

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	14.75
Other cases	39.44

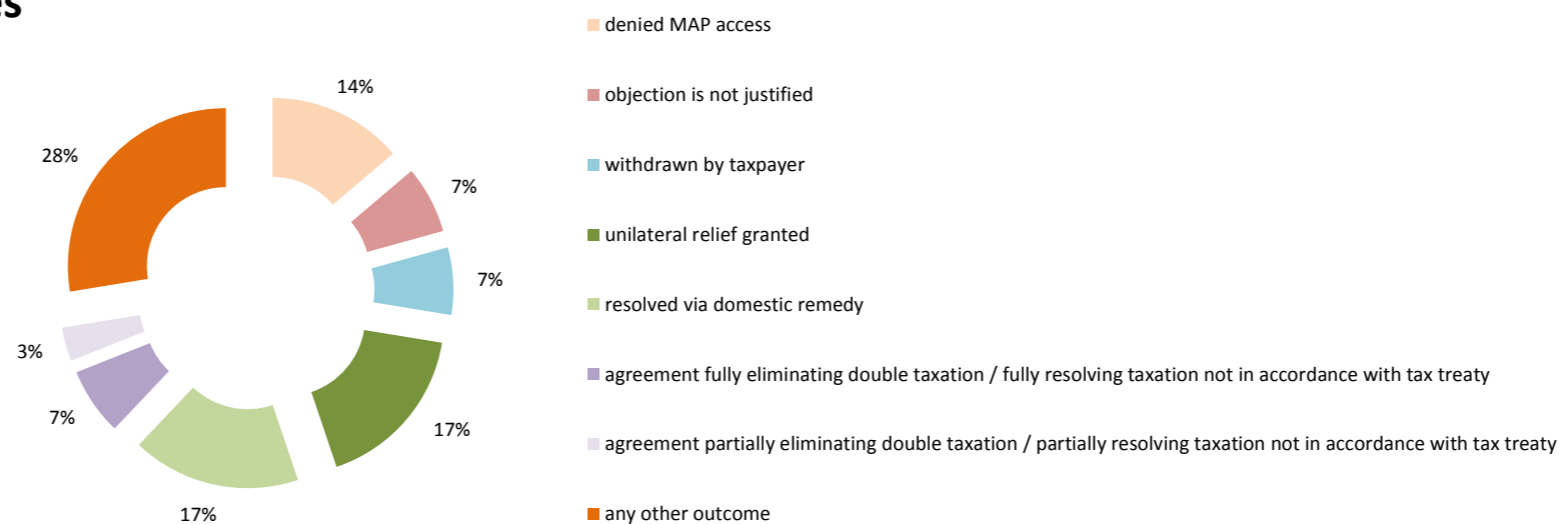
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
 (ii) end date: one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process, or the date of the closing letter received from the other competent authority, or the date of the judgment that resolved the dispute at stake.

The average time is calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn 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	4.96	1.15	n.a.	n.a.
Other cases	2.28	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
Transfer pricing cases (all)	4	0	1	0	2	1	1	0	0	0	9
Cases started before 1 January 2016	2	0	0	0	2	0	0	0	0	0	4
Cases started as from 1 January 2016	2	0	1	0	0	1	1	0	0	0	5
Other cases (all)	0	2	1	5	3	1	0	0	0	8	20
Cases started before 1 January 2016	0	1	0	5	3	1	0	0	0	8	18
Cases started as from 1 January 2016	0	1	1	0	0	0	0	0	0	0	2
All cases	4	2	2	5	5	2	1	0	0	8	29

Italy specified that the other case with the outcome "objection is not justified" was submitted to and closed by the other competent authority and added in Italy's statistics accordingly.

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