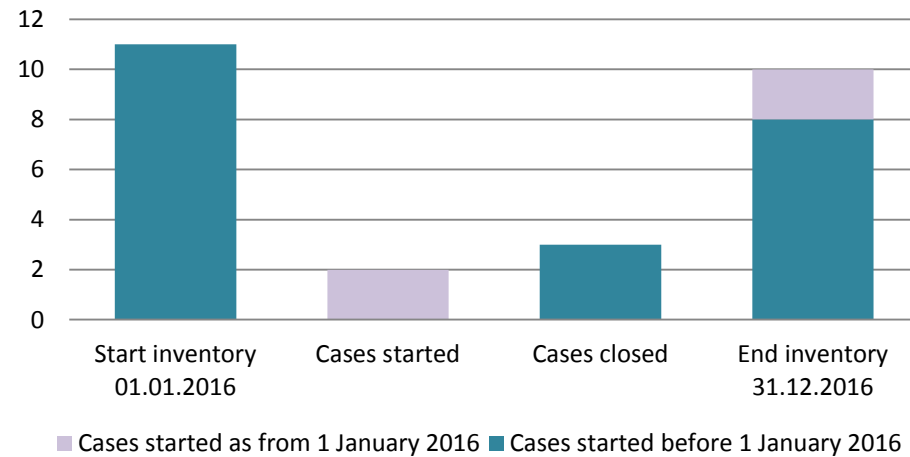


Liechtenstein

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	4	0	1	3
Other cases	7	0	2	5

(1) MAP case: The definition of a MAP case as set out in Annex D of the document "MAP Statistics Reporting Framework" is used by Liechtenstein.

(2) Counting of MAP cases: For cases started before 1 January 2016, Liechtenstein counted cases concerning the taxation of more than one taxpayer as one case.

(3) Category of cases: Since Liechtenstein has not reported any MAP statistics so far, the categories of cases will be the ones suggested in the statistics reporting table; i.e. transfer pricing cases and other cases.

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

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	19.04
Other cases	15.50

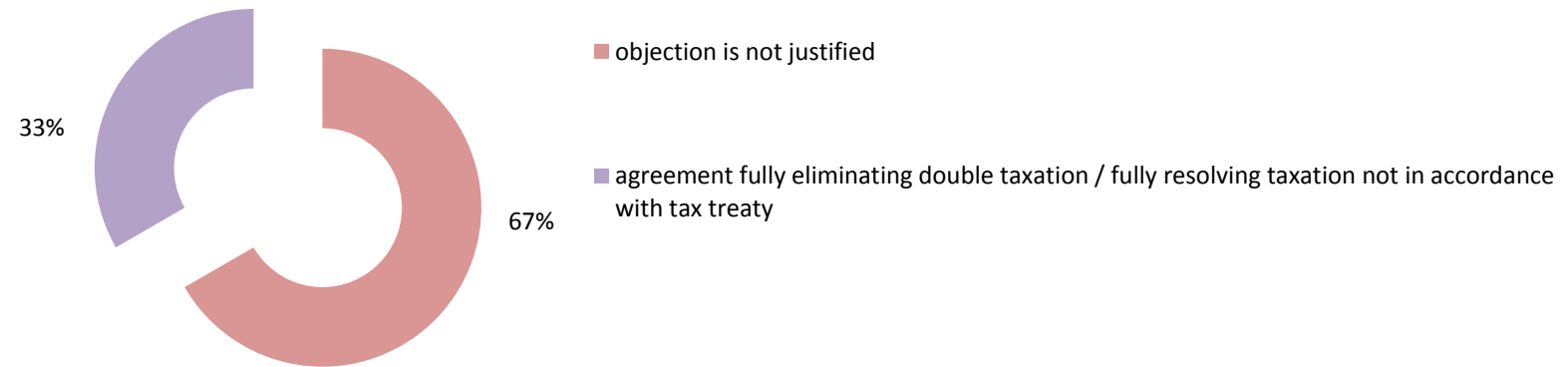
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

(i) start date: the rules as set out in the MAP Statistics Reporting Framework for cases that started as from 1 January 2016. However, as an exception for one case the date when the MAP request was received was considered to be the start date to avoid that this case would have been incorrectly classified as having a start date later than 31 December 2015 while being a case that started before 1 January 2016; and

(ii) end date: the date when the official information of the outcome is reported to the taxpayer (if this information is available to Liechtenstein in cases where the taxpayer is informed by the other competent authority); if this information is not available, the date of notification by the other competent authority to Liechtenstein informing it that the taxpayer has been informed about the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	1	0	0	0	1	0	0	0	0	2
Cases started before 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	2	0	0	0	1	0	0	0	0	3