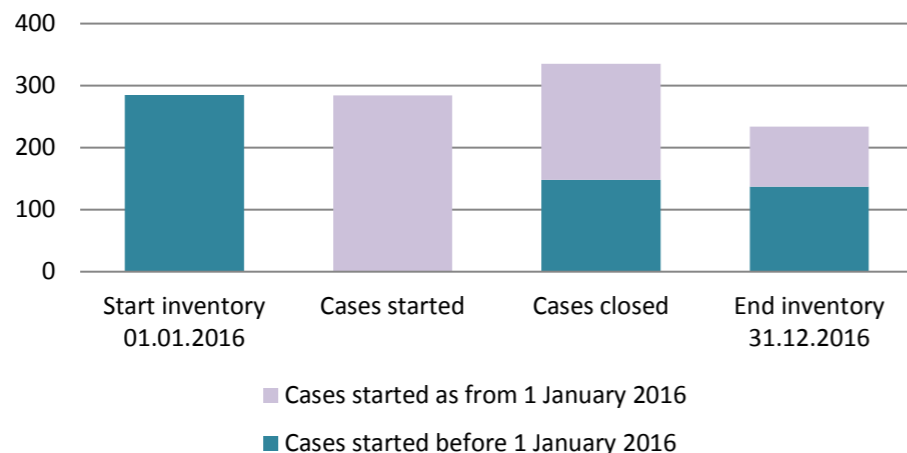


Luxembourg

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	15	0	1	14
Other cases	270	0	147	123

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	10	0	10
Other cases	0	274	187	87

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	40.70
Other cases	18.31

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

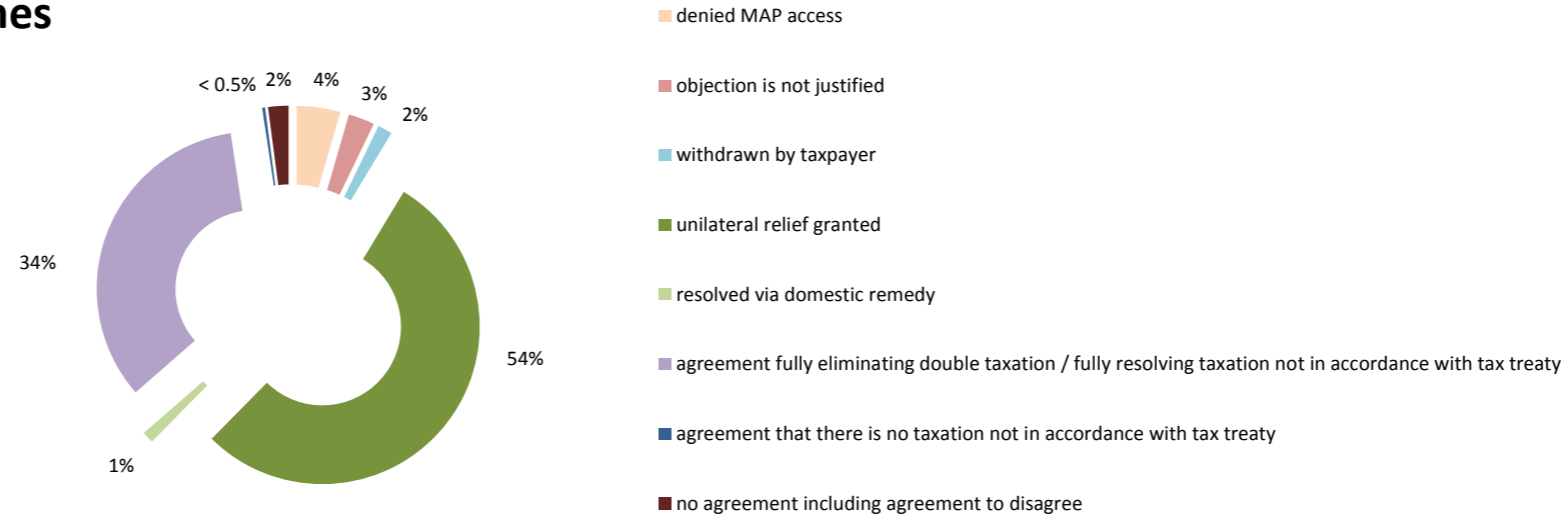
- (i) start date: the date of receipt of the MAP request, and
- (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.

There is one transfer pricing case that has been closed during the reporting period. Given that the time taken for closing the case is above 24 months (minimum standard), further clarifications are provided hereafter: The taxpayer sent a MAP request to the other CA, while 2 appeals before the Tax Court of the other CA's country were pending. Due to this last fact, the other CA decided not to enter into a CA discussion. In the end, court decisions were reached after a time period of 40.7 months and it was decided to close the MAP case at hand (knowing that, the other CA is bound by its national legislation, being unable to deviate from court decisions in a MAP framework).

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	0.83	1.02	1.76	2.06

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	0	0	0	1	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	1	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)	15	9	5	180	3	114	0	1	7	0	334
Cases started before 1 January 2016	1	7	2	34	3	92	0	1	7	0	147
Cases started as from 1 January 2016	14	2	3	146	0	22	0	0	0	0	187
All cases	15	9	5	180	4	114	0	1	7	0	335

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