

Mutual Agreement Procedure Statistics per jurisdiction

Austria

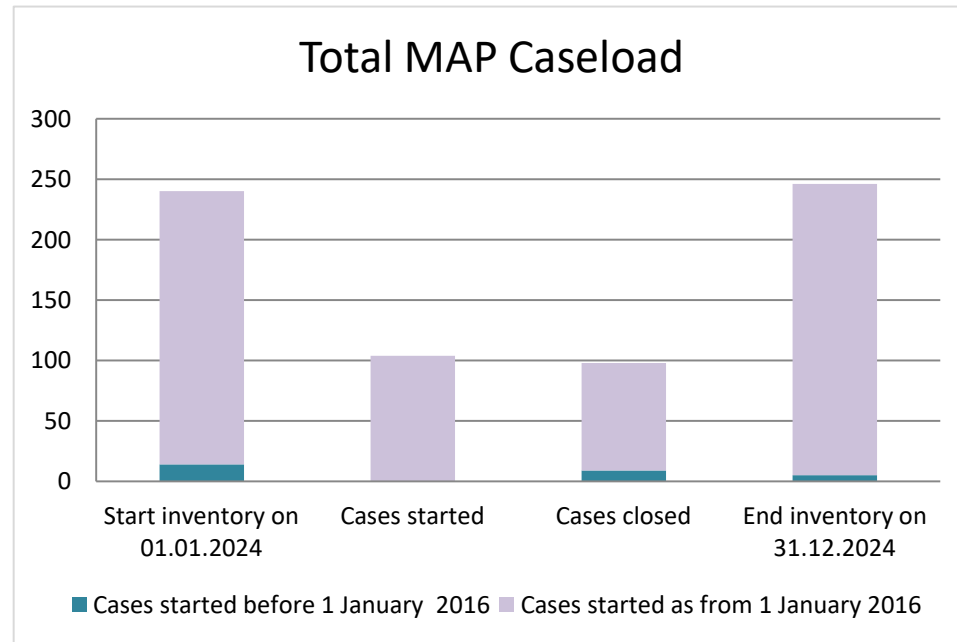
2008-2015 (pre-MAP Statistics Reporting Framework) and
2016-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



Austria

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	7	0	5	2
Other cases	7	0	4	3

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	120	46	47	119
Other cases	106	58	42	122

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	131.50
Other cases	140.80

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

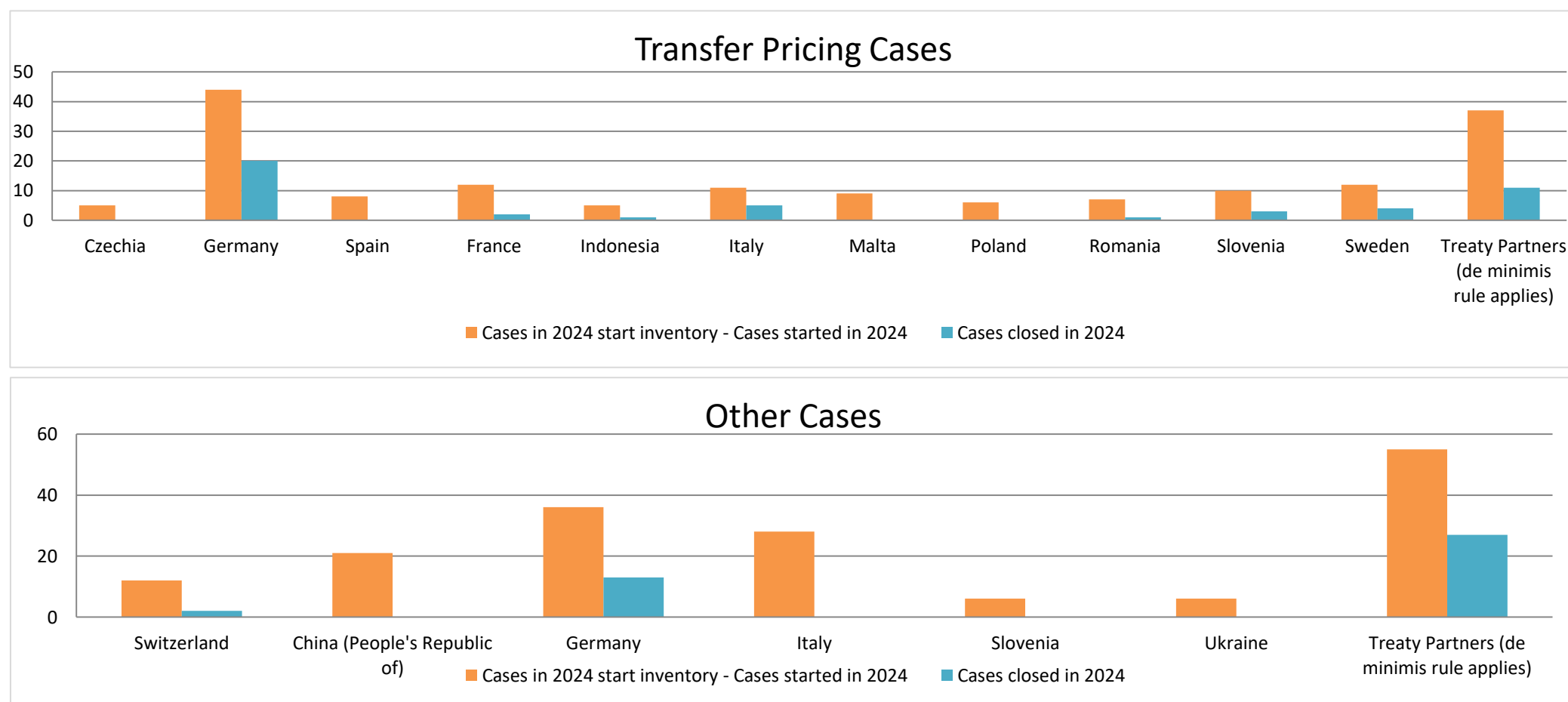
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	30.53	1.81	12.52	22.05
Other cases	28.55	2.32	16.29	17.98

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>

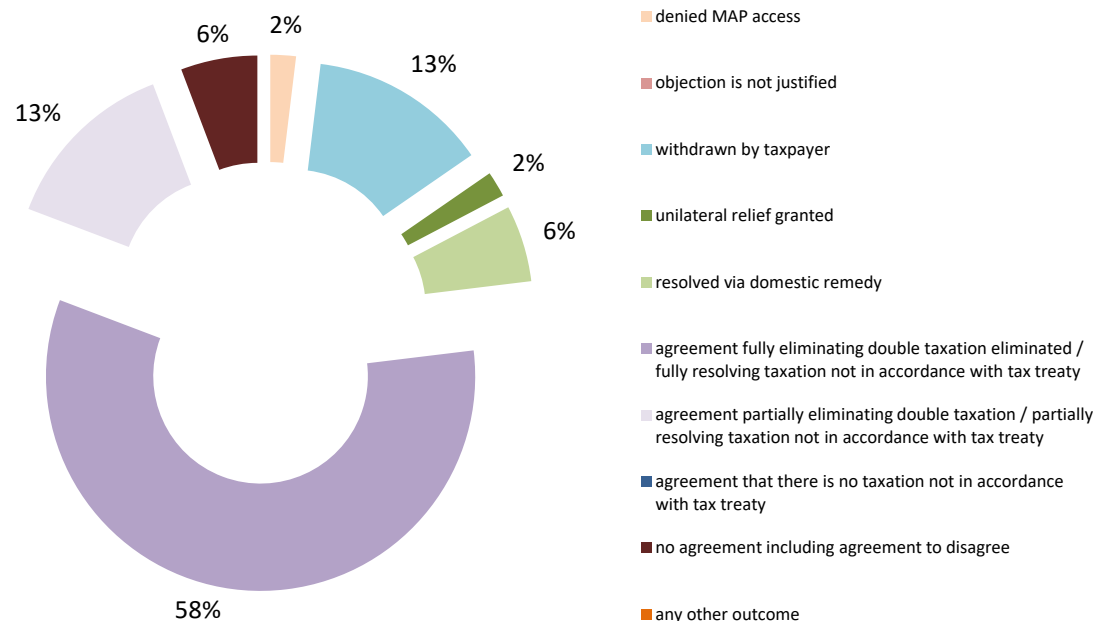
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs

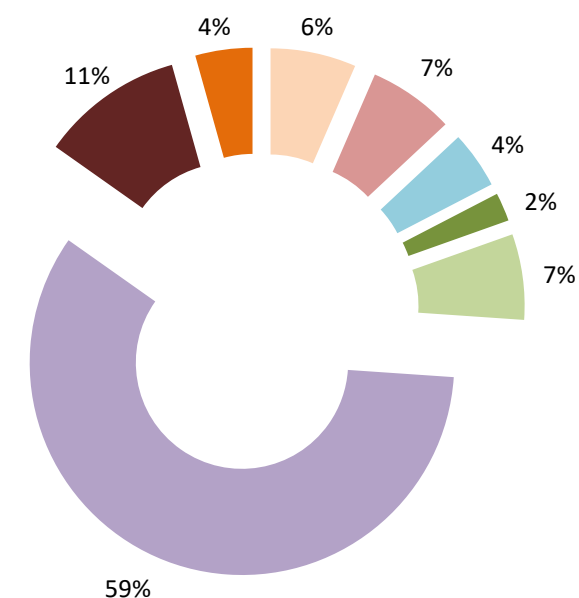


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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 eliminated / 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)	1	0	7	1	3	30	7	0	3	0	52
Cases started before 1 January 2016	1	0	0	1	1	0	0	0	2	0	5
Cases started as from 1 January 2016	0	0	7	0	2	30	7	0	1	0	47
Other cases (all)	3	3	2	1	3	27	0	0	5	2	46
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	2	0	4
Cases started as from 1 January 2016	3	3	2	1	3	25	0	0	3	2	42
All cases	4	3	9	2	6	57	7	0	8	2	98

Annex A
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period	
			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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	7	1	0	0	1	1	0	0	0	2	0	2	131.50
Row 2	Others	7	0	0	0	0	0	2	0	0	2	0	3	140.80
Row 3	Total	14	1	0	0	1	1	2	0	0	4	0	5	135.63
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on “Improving the Resolution of Tax Treaty Disputes”, without deviations.</p> <p>Category of cases</p> <p>The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement</p> <p>Other Notes on Annex A</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Czechia	4	1	0	0	0	0	0	0	0	0	0	5
	Germany	26	18	0	0	1	0	1	18	0	0	0	24
	Spain	8	0	0	0	0	0	0	0	0	0	0	8
	France	9	3	0	0	0	0	0	2	0	0	0	10
	Indonesia	3	2	0	0	0	0	0	0	0	1	0	4
	Italy	10	1	0	0	3	0	0	2	0	0	0	6
	Malta	9	0	0	0	0	0	0	0	0	0	0	9
	Poland	3	3	0	0	0	0	0	0	0	0	0	6
	Romania	7	0	0	0	1	0	0	0	0	0	0	6
	Slovenia	6	4	0	0	0	0	0	3	0	0	0	7
Row 2	Sweden	6	6	0	0	0	0	0	0	4	0	0	8
	Treaty Partners (de minimis rule applies)	29	8	0	0	2	0	1	5	3	0	0	26
	Total	120	46	0	0	7	0	2	30	7	0	1	119
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	7	5	0	0	0	0	2	0	0	0	0	10
	China (People's Republic of)	16	5	0	0	0	0	0	0	0	0	0	21
	Germany	18	18	1	0	2	1	3	6	0	0	0	23
	Italy	23	5	0	0	0	0	0	0	0	0	0	28
	Slovenia	4	2	0	0	0	0	0	0	0	0	0	6
	Ukraine	0	6	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	38	17	2	3	0	0	0	17	0	0	3	28
	Total	106	58	3	3	2	1	3	25	0	0	3	122
Notes:													

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	109
>=2 and <4 years old	76
>=4 and <6 years old	27
>=6 years old	20

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	19.83	1.94	11.44	11.44
	France	25.33	1.04	17.88	7.45
	Indonesia	40.24	0.59	6.77	33.47
	Italy	15.56	0.87	0.00	1.51
	Romania	68.22	2.40	8.68	59.54
	Slovenia	69.48	3.48	19.29	50.19
	Sweden	36.26	1.13	3.30	32.96
Row 2	Treaty Partners (de minimis rule applies)	40.70	1.99	19.35	25.97
	Total	30.53	1.81	12.52	22.05
Notes:					

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	30.53
Notes:		

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Switzerland	5.74	1.55	5.46	0.28
	Germany	18.72	2.84	17.03	9.85
Row 2	Treaty Partners (de minimis rule applies)	34.98	2.12	16.97	22.34
	Total	28.55	2.32	16.29	17.98
Notes:					

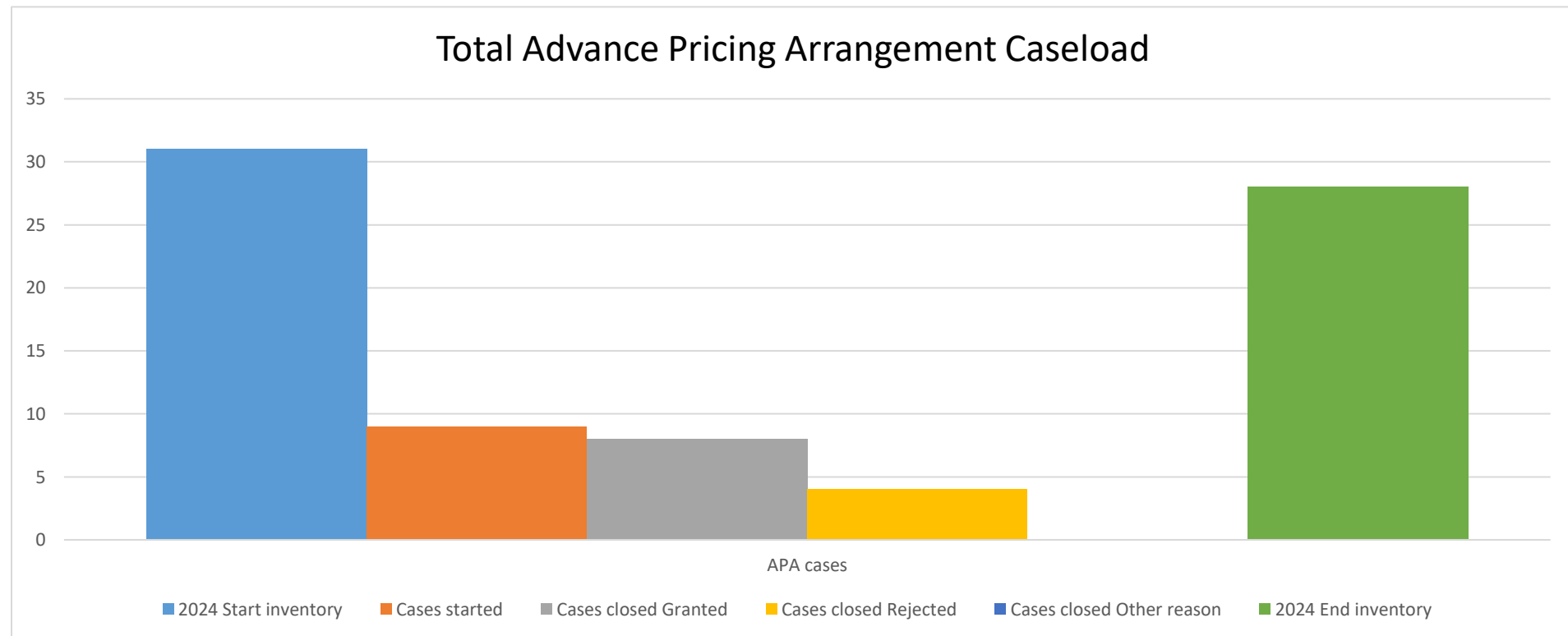
Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	9.15
Cases closed in the Bilateral stage	16.24
Notes:	

	Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	29.60	2.05	14.38	20.04
	Notes:				

Austria

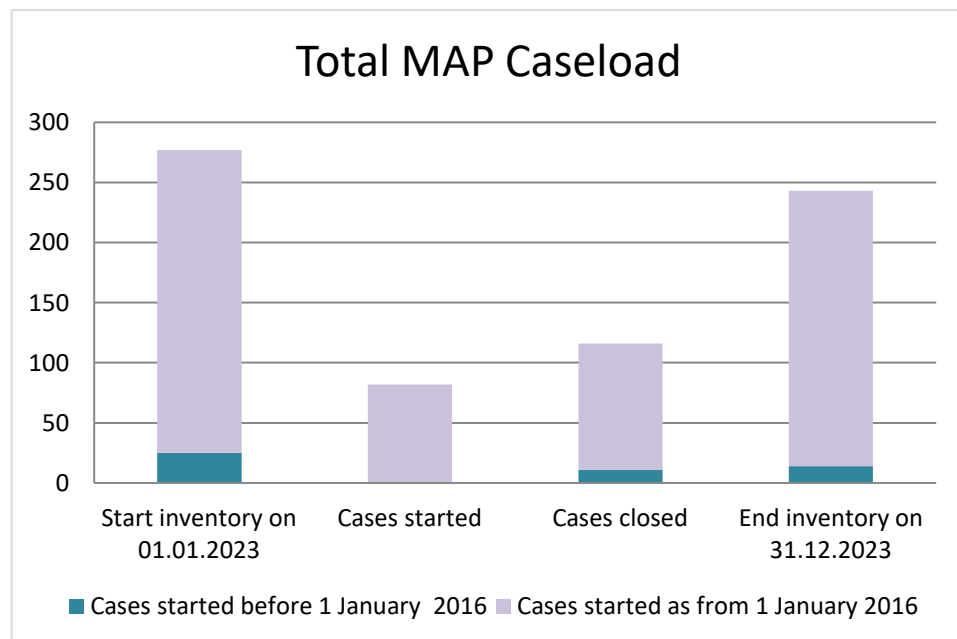


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	31	9	8	4	0	28	27.31

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	31	9	8	4	0	28	27.31
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Austria considers 1. January 2024 as the start date and 31. December 2024 as the end date with respect to computing the average time taken to close APA cases, which is also consistent with the framework for Statistics on pending Advance Pricing Agreements (APAs) in the EU.						
Definition of "APAs concluded during the reporting period" followed:	Austria applies the below mentioned definition of "APAs granted during the reporting period" which is consistent with the framework for Statistics on pending Advance Pricing Agreements (APAs) in the EU: "APA granted": an APA is considered as granted • when the Competent Authority(ies) has (have) formally agreed to the APA, whatever form this formal agreement takes (exchange of letters, signature of the agreement, ...) and • all the subsequent formal proceedings that may be required are fulfilled (e.g. a formal agreement by the taxpayer or an advance ruling granted to the taxpayer)."						
Further information							

Austria

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	10	0	3	7
Other cases	15	0	8	7

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	120	40	37	123
Other cases	132	42	68	106

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	133.96
Other cases	108.02

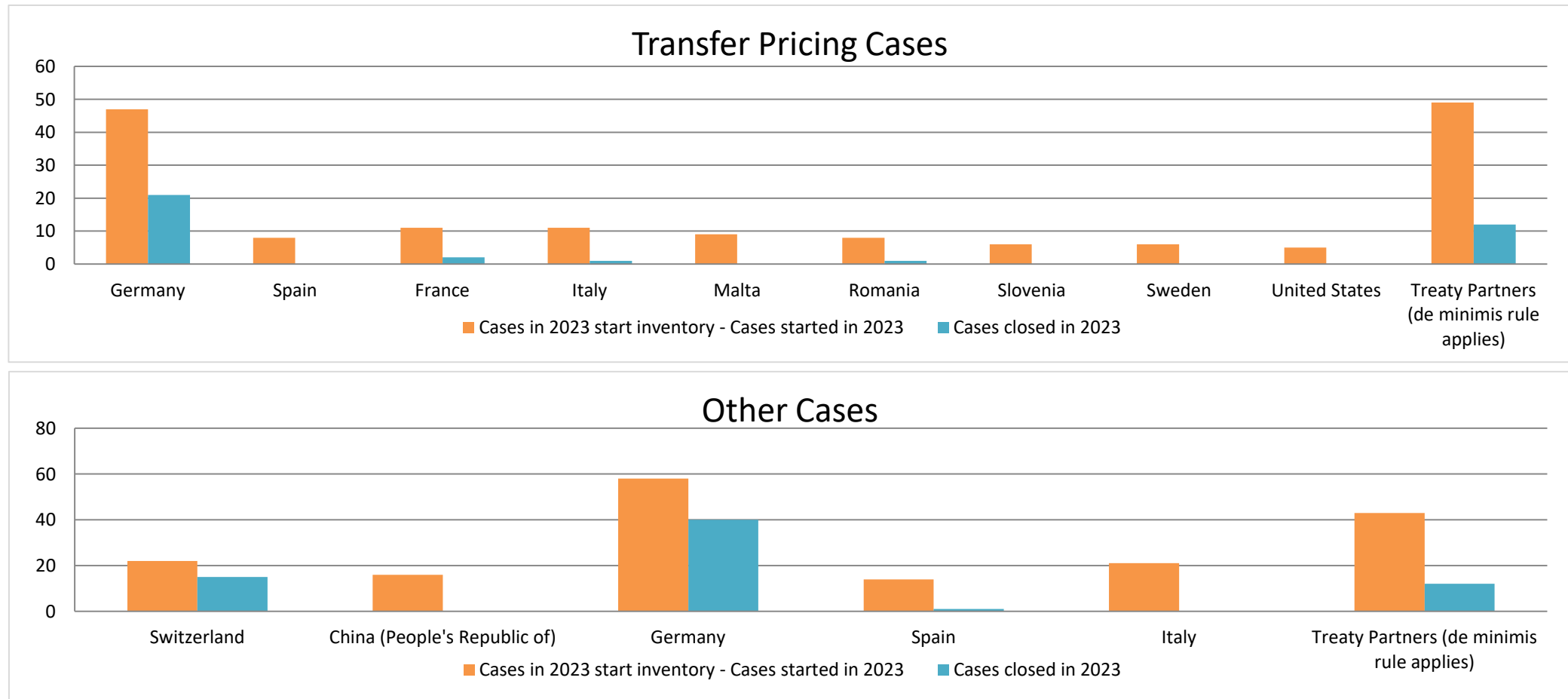
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.26	3.19	13.69	11.28
Other cases	19.06	2.47	11.32	10.96

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>

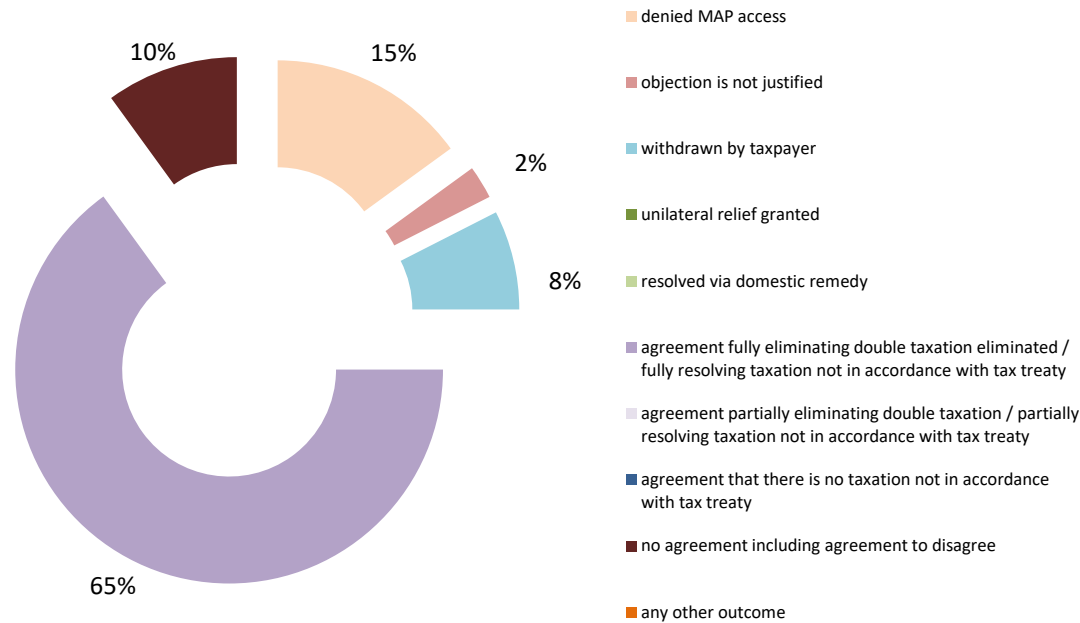
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs

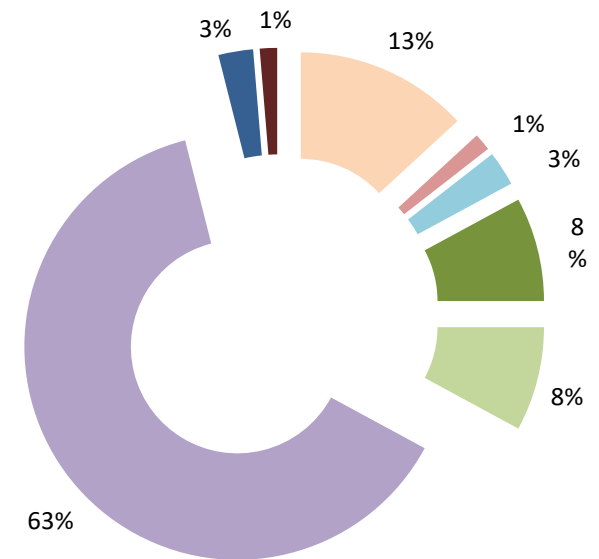


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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 eliminated / 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)	6	1	3	0	0	26	0	0	4	0	40
Cases started before 1 January 2016	2	0	0	0	0	1	0	0	0	0	3
Cases started as from 1 January 2016	4	1	3	0	0	25	0	0	4	0	37
Other cases (all)	10	1	2	6	6	48	0	2	1	0	76
Cases started before 1 January 2016	4	0	1	0	0	2	0	0	1	0	8
Cases started as from 1 January 2016	6	1	1	6	6	46	0	2	0	0	68
All cases	16	2	5	6	6	74	0	2	5	0	116

Annex A

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period	
			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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	10	2	0	0	0	0	1	0	0	0	0	7	133.96
Row 2	Others	15	4	0	1	0	0	2	0	0	1	0	7	108.02
Row 3	Total	25	6	0	1	0	0	3	0	0	1	0	14	115.09
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Notes on the computation of average time</p> <p>Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on “Improving the Resolution of Tax Treaty Disputes”, without deviations.</p> <p>The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement</p>														

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	39	8	0	0	1	0	0	20	0	0	0	0	26
	Spain	3	5	0	0	0	0	0	0	0	0	0	0	8
	France	8	3	0	0	2	0	0	0	0	0	0	0	9
	Italy	6	5	0	0	0	0	0	1	0	0	0	0	10
	Malta	9	0	0	0	0	0	0	0	0	0	0	0	9
	Romania	7	1	0	0	0	0	0	1	0	0	0	0	7
	Slovenia	6	0	0	0	0	0	0	0	0	0	0	0	6
	Sweden	4	2	0	0	0	0	0	0	0	0	0	0	6
Row 2	United States	2	3	0	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	36	13	4	1	0	0	0	3	0	0	4	0	37
	Total	120	40	4	1	3	0	0	25	0	0	4	0	123
	Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	14	8	0	0	0	0	0	15	0	0	0	7
	China (People's Republic of)	15	1	0	0	0	0	0	0	0	0	0	16
	Germany	40	18	6	0	1	6	3	23	0	1	0	18
	Spain	13	1	0	1	0	0	0	0	0	0	0	13
	Italy	16	5	0	0	0	0	0	0	0	0	0	21
Row 2	Treaty Partners (de minimis rule applies)	34	9	0	0	0	0	3	8	0	1	0	31
	Total	132	42	6	1	1	6	6	46	0	2	0	106
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	106
>=2 and <4 years old	74
>=4 and <6 years old	28
>=6 years old	21

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Germany	26.36	2.84	18.21	10.53
	France	10.82	1.15	n.a.	n.a.
	Italy	18.71	5.88	n.a.	n.a.
	Romania	45.50	1.15	11.44	34.06
Row 2	Treaty Partners (de minimis rule applies)	12.26	4.09	2.37	9.94
	Total	21.26	3.19	13.69	11.28
Notes:					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	11
Notes:		

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	18.19	1.26	12.73	6.32
	Germany	15.68	2.47	10.49	8.00
Row 2	Spain	30.77	1.15	9.67	21.11
	Treaty Partners (de minimis rule applies)	30.41	4.07	11.02	24.12
	Total	19.06	2.47	11.32	10.96
Notes:					

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

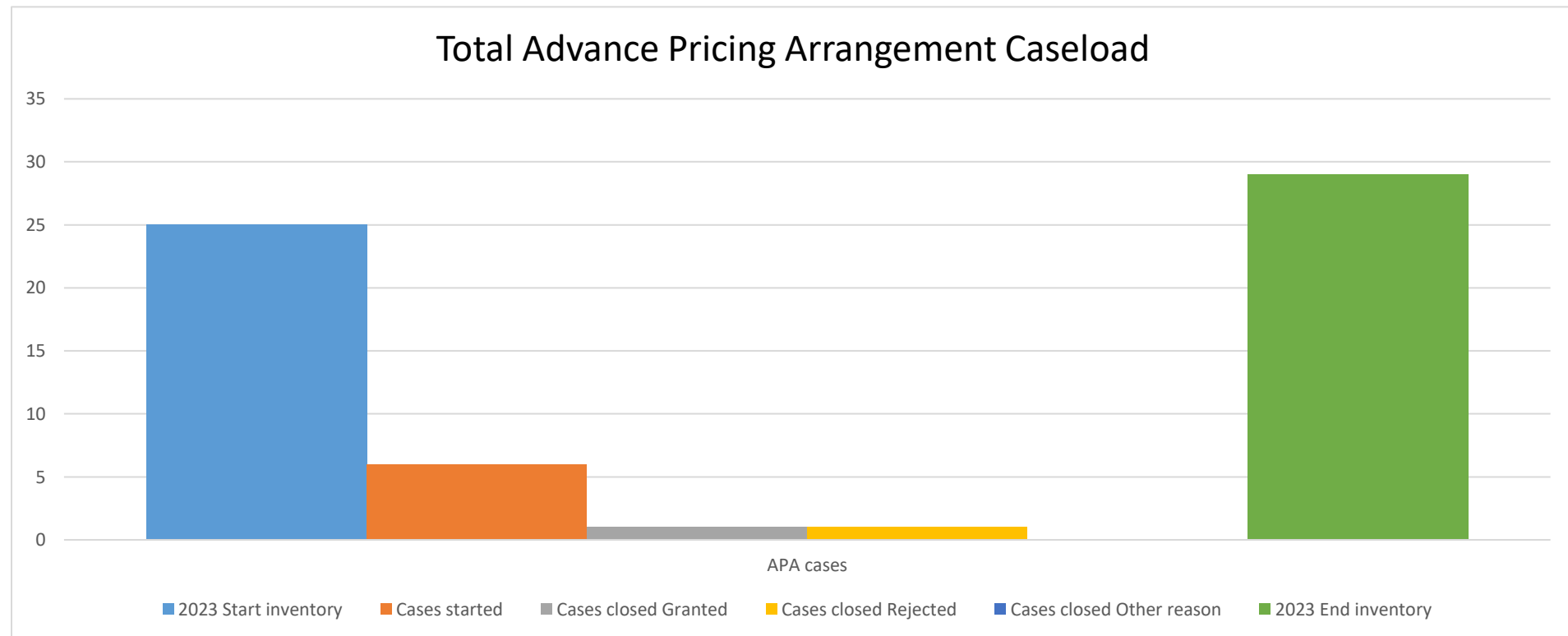
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	8
Cases closed in the Bilateral stage	17
Notes:	

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	19.83	2.72	12.19	11.07
	Notes:				

Austria

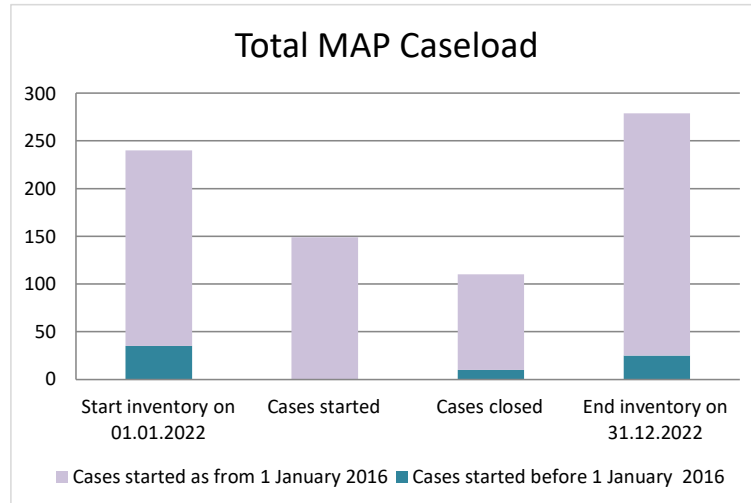


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	25	6	1	1	0	29	20

Annex C
APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	25	6	1	1	0	29	20
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Austria considers 1. January 2023 as the start date and 31. December 2023 as the end date with respect to computing the average time taken to close APA cases, which is also consistent with the framework for Statistics on pending Advance Pricing Agreements (APAs) in the EU.						
Definition of "APAs concluded during the reporting period" followed:	Austria applies the below mentioned definition of "APAs granted during the reporting period" which is consistent with the framework for Statistics on pending Advance Pricing Agreements (APAs) in the EU: "APA granted": an APA is considered as granted • when the Competent Authority(ies) has (have) formally agreed to the APA, whatever form this formal agreement takes (exchange of letters, signature of the agreement, ...) and • all the subsequent formal proceedings that may be required are fulfilled (e.g. a formal agreement by the taxpayer or an advance ruling granted to the taxpayer)."						
Further information							

Austria



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	12	0	2	10
Other cases	23	0	8	15

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	83	74	38	119
Other cases	122	75	62	135

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	94.09
Other cases	105.83

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

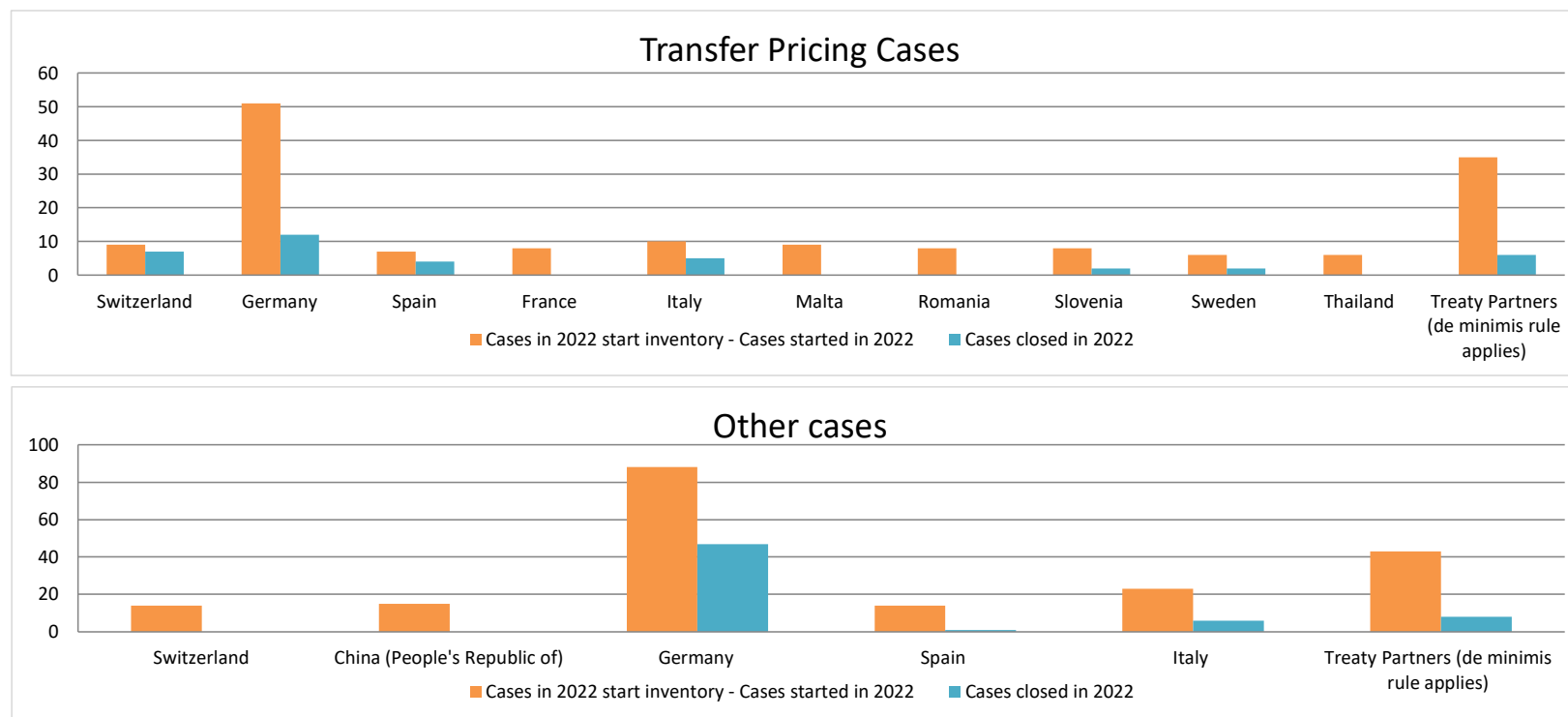
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	27.11	3.82	9.73	20.06
Other cases	16.38	1.87	4.07	14.54

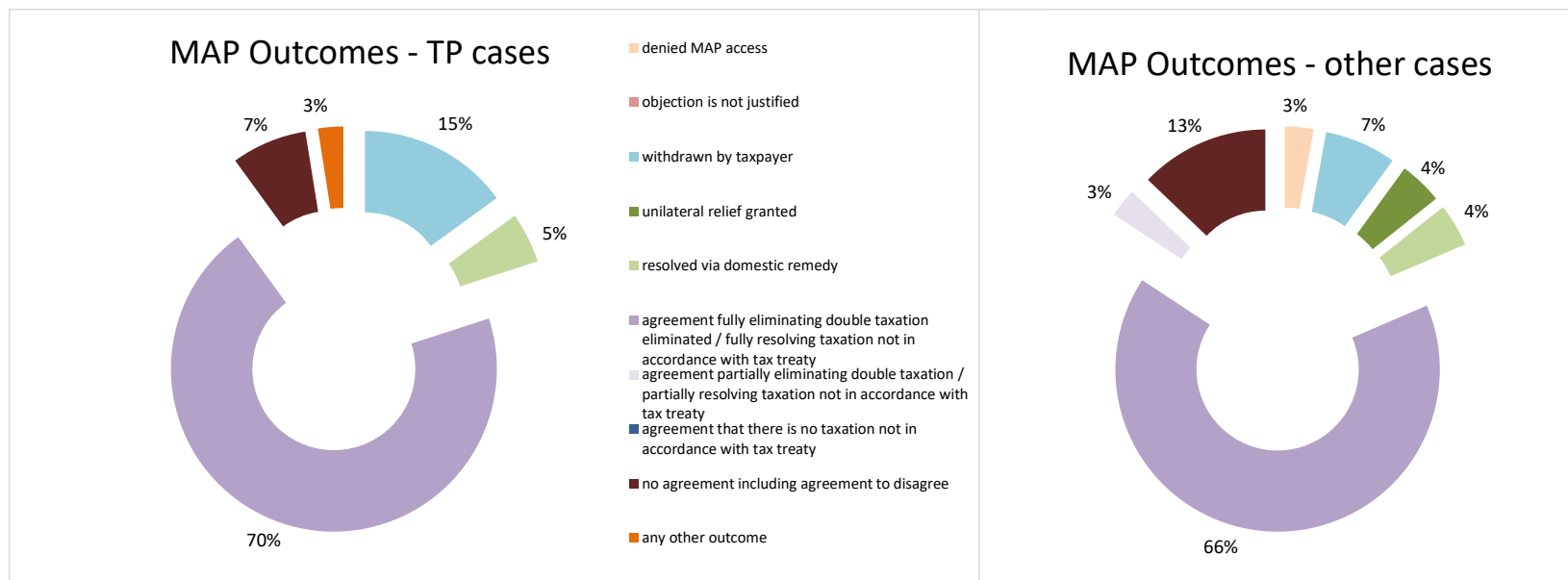
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.



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 eliminated / 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	6	0	2	28	0	0	3	1	40
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	0	6	0	2	28	0	0	1	1	38
Other cases (all)	2	0	5	3	3	46	2	0	9	0	70
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	7	0	8
Cases started as from 1 January 2016	2	0	5	3	3	45	2	0	2	0	62
All cases	2	0	11	3	5	74	2	0	12	1	110

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
			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		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	12	0	0	0	0	0	0	0	0	2	0	10	94.09
Row 2	Others	23	0	0	0	0	0	1	0	0	7	0	15	105.83
Row 3	Total	35	0	0	0	0	0	1	0	0	9	0	25	103.48
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases		Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.											
	Category of cases		The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.											
	Potential mismatches between 2022 start inventory and 2021 end inventory		There is a mismatch between the end inventory 2021 and the start inventory 2022, as one case has already been closed in 2013 due to "unilateral relief granted". The outcome has been confirmed by our treaty partner. Therefore, we corrected the start inventory for 2022.											
	Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.											

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	7	2	0	0	0	0	0	7	0	0	0	0	2
	Germany	22	29	0	0	2	0	0	10	0	0	0	0	39
	Spain	4	3	0	0	0	0	0	4	0	0	0	0	3
	France	6	2	0	0	0	0	0	0	0	0	0	0	8
	Italy	4	6	0	0	2	0	0	2	0	0	1	0	5
	Malta	5	4	0	0	0	0	0	0	0	0	0	0	9
	Romania	6	2	0	0	0	0	0	0	0	0	0	0	8
	Slovenia	6	2	0	0	0	0	0	2	0	0	0	0	6
	Sweden	4	2	0	0	0	0	2	0	0	0	0	0	4
Row 2	Thailand	5	1	0	0	0	0	0	0	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	14	21	0	0	2	0	0	3	0	0	0	1	29
	Total	83	74	0	0	6	0	2	28	0	0	1	1	119
	Notes:													

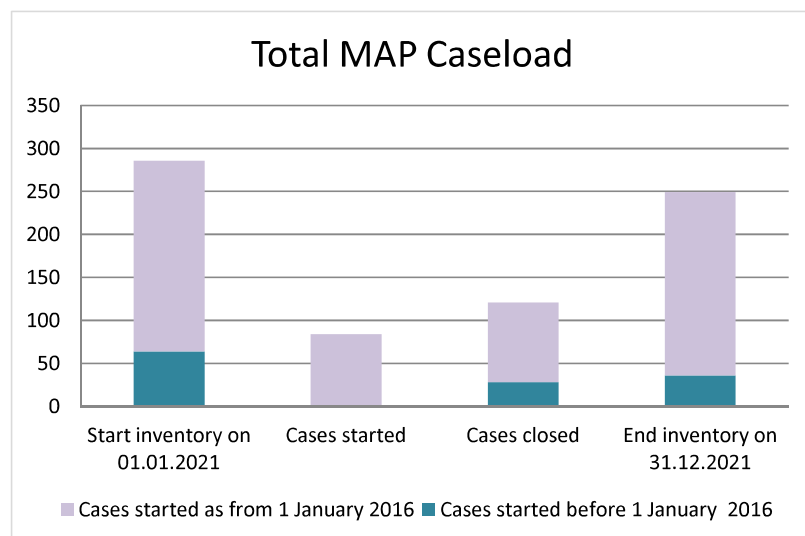
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	5	9	0	0	0	0	0	0	0	0	0	14
	China (People's Republic of)	10	5	0	0	0	0	0	0	0	0	0	15
	Germany	54	34	2	0	2	0	2	41	0	0	0	41
	Spain	12	2	0	0	0	0	0	0	0	1	0	13
	Italy	9	14	0	0	1	0	1	1	2	0	1	17
Row 2	Treaty Partners (de minimis rule applies)	32	11	0	0	2	3	0	3	0	0	0	35
	Total	122	75	2	0	5	3	3	45	2	0	2	135
Notes:													

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	22.17	0.89	n.a.	n.a.
	Germany	15.22	9.13	12.68	6.91
	Spain	32.60	1.67	4.68	27.91
	Italy	38.22	1.15	5.87	17.88
	Slovenia	63.06	1.15	8.78	54.28
	Sweden	23.05	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	33.10	2.08	10.56	25.76
	Total	27.11	3.82	9.73	20.06
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	16.35	2.10	5.41	13.61
	Spain	37.68	0.99	n.a.	n.a.
	Italy	16.25	1.24	2.06	16.49
Row 2	Treaty Partners (de minimis rule applies)	14.01	1.07	3.24	14.42
	Total	16.38	1.87	4.07	14.54
Notes:					

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	20.46	2.61	7.04	17.44
	<u>Notes:</u>				

Austria



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	24	0	12	12
Other cases	40	0	16	24

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	109	23	44	88
Other cases	113	61	49	125

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.03
Other cases	121.74

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 on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and

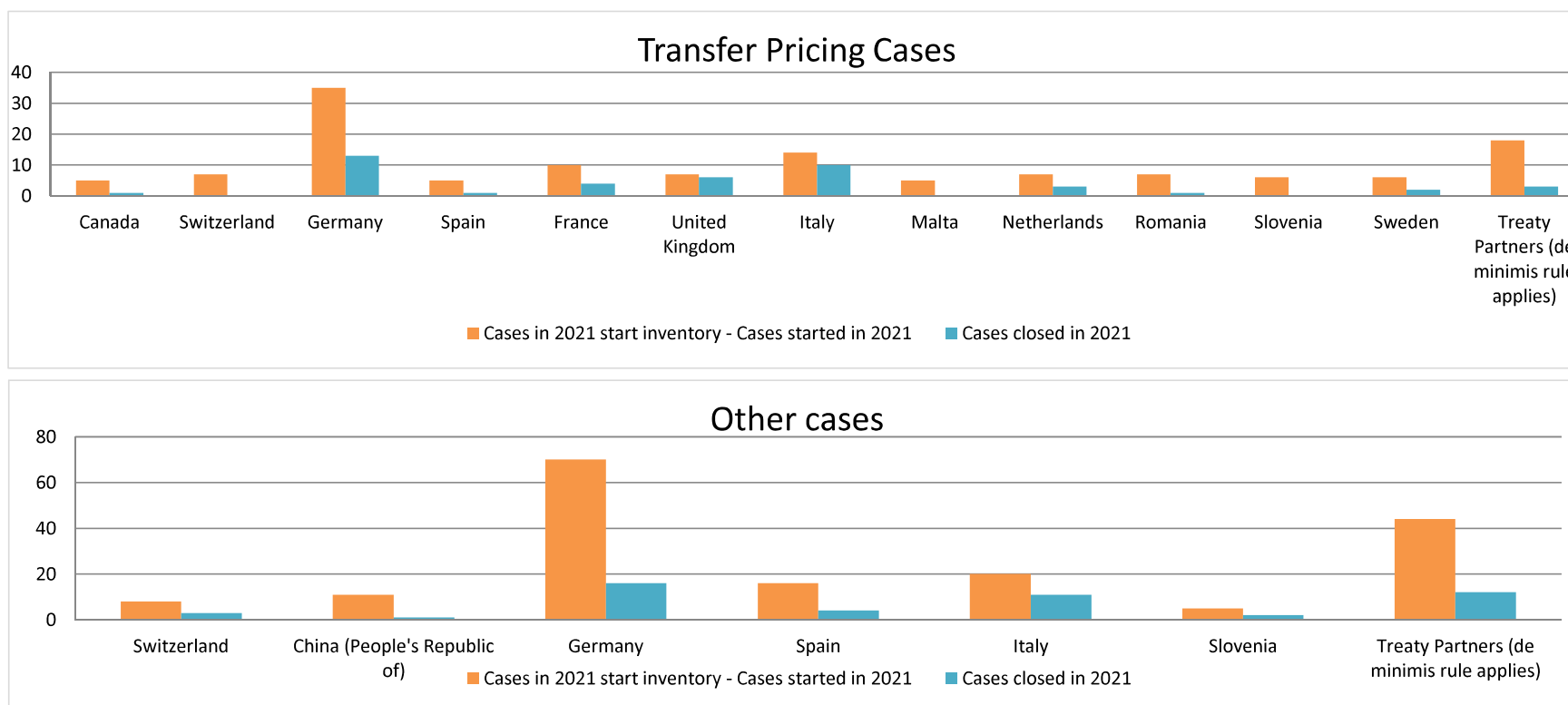
(ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	24.91	1.85	15.18	11.50
Other cases	25.26	1.90	6.72	20.92

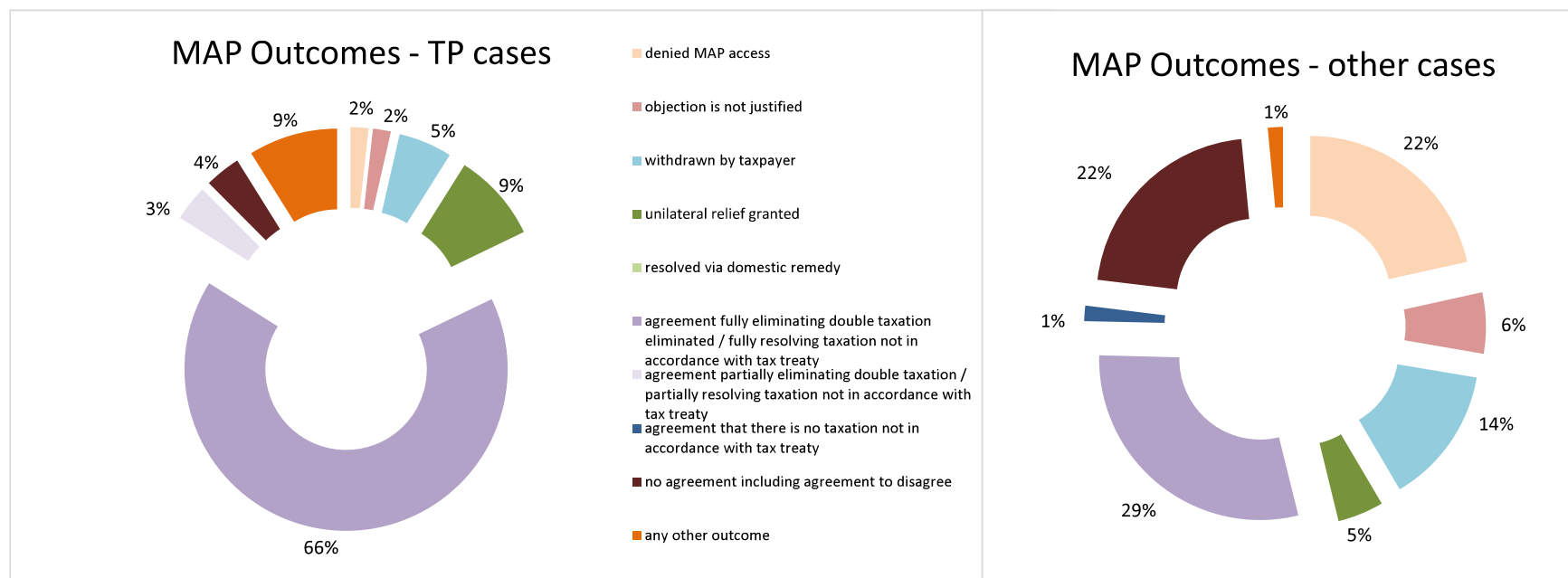
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.



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 eliminated / 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)	1	1	3	5	0	37	2	0	2	5	56
Cases started before 1 January 2016	1	0	1	0	0	5	2	0	2	1	12
Cases started as from 1 January 2016	0	1	2	5	0	32	0	0	0	4	44
Other cases (all)	14	4	9	3	0	19	0	1	14	1	65
Cases started before 1 January 2016	11	0	3	0	0	0	0	0	2	0	16
Cases started as from 1 January 2016	3	4	6	3	0	19	0	1	12	1	49
All cases	15	5	12	8	0	56	2	1	16	6	121

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
			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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	24	1	0	1	0	0	5	2	0	2	1	12	89.03
Row 2	Others	40	11	0	3	0	0	0	0	0	2	0	24	121.74
Row 3	Total	64	12	0	4	0	0	5	2	0	4	1	36	107.72
	Notes:													
	Definition of a MAP case and counting of MAP cases		To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.											
	Category of cases		The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.											
	Potential mismatches between 2021 start inventory and 2020 end inventory		There is no mismatch between 2021 start inventory and 2020 end inventory											
	Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austrias competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.											
	Notes on average time - attribution/allocation cases		Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2021. As a result, several cases that were initiated more than seven years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases: (a) The duration of 83.4 months of a bundle of two cases can be attributed to the less efficient and effective nature of a multilateral MAP in contrast to a bilateral one. (b) An extremely long case with a duration of 107.8 months was closed with "any other outcome" due to a suspension of the MAP based on a court proceeding which was conducted in parallel to the MAP. After receipt of the court decision the CA's were able to close the case in 2021. (c) Another extremely long case with a duration of 159.6 months was closed with "denied MAP access" because the other CA needed an extremely long time to assess whether access to MAP shall be granted or denied. In addition, this CA also never responded to our position papers. (d) A case with an above-average time of 101.5 months has been closed in 2021 with the outcome "agreement partially eliminating double taxation". The cause of the delay were the non-timely responses by the other CA to our position papers.											
	Notes on average time - other cases		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.											

Annex B
MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	4	1	0	0	0	0	0	1	0	0	0	0	4
	Switzerland	3	4	0	0	0	0	0	0	0	0	0	0	7
	Germany	30	5	0	1	0	0	0	12	0	0	0	0	22
	Spain	4	1	0	0	0	0	0	1	0	0	0	0	4
	France	8	2	0	0	0	0	0	4	0	0	0	0	6
	United Kingdom	7	0	0	0	0	4	0	2	0	0	0	0	1
	Italy	13	1	0	0	0	1	0	5	0	0	0	4	4
	Malta	5	0	0	0	0	0	0	0	0	0	0	0	5
	Netherlands	3	4	0	0	0	0	0	3	0	0	0	0	4
	Romania	7	0	0	0	0	0	0	1	0	0	0	0	6
	Slovenia	5	1	0	0	0	0	0	0	0	0	0	0	6
	Sweden	6	0	0	0	0	0	0	2	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	14	4	0	0	2	0	0	1	0	0	0	0	15
	Total	109	23	0	1	2	5	0	32	0	0	0	4	88
	Notes:													

Annex B
MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	7	1	0	0	0	0	2	0	1	0	0	5
	China (People's Republic of)	11	0	0	0	0	0	0	0	0	1	0	10
	Germany	42	28	2	4	0	2	0	8	0	0	0	54
	Spain	2	14	0	0	4	0	0	0	0	0	0	12
	Italy	13	7	0	0	0	0	1	0	0	10	0	9
	Slovenia	5	0	0	0	0	0	2	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	33	11	1	0	2	1	0	6	0	1	1	32
	Total	113	61	3	4	6	3	0	19	0	1	12	125
Notes:													

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	26.40	0.23	4.11	22.29
	Germany	25.18	2.80	14.78	10.56
	Spain	29.36	1.15	16.01	13.35
	France	29.13	1.15	24.44	4.68
	United Kingdom	26.30	1.13	18.00	22.24
	Italy	20.59	1.07	7.82	2.37
	Netherlands	19.33	4.33	14.67	9.00
	Romania	38.33	1.25	n.a.	n.a.
	Sweden	10.68	1.12	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	38.33	1.67	5.23	20.67
	Total	24.91	1.85	15.18	11.50
	Notes:				

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

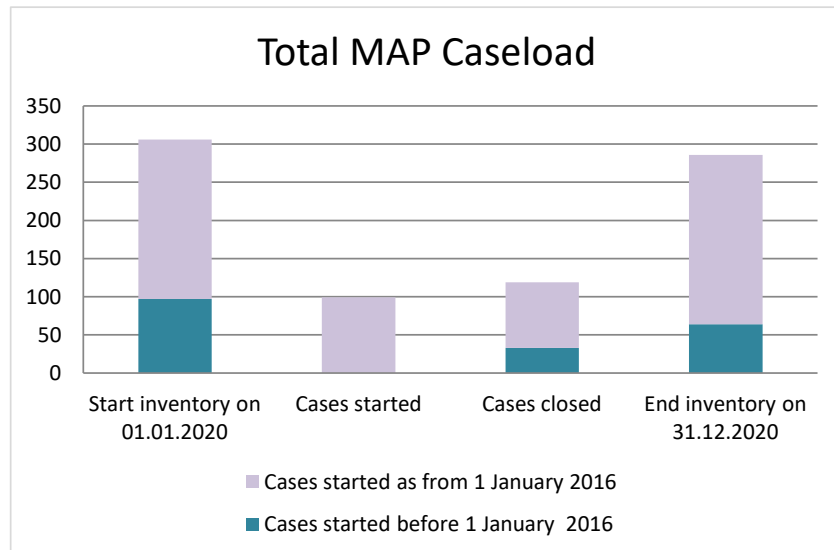
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	28.00	1.00	2.33	26.33
	China (People's Republic of)	55.00	1.00	2.00	54.00
	Germany	15.92	3.19	7.56	8.44
	Spain	6.79	1.15	n.a.	n.a.
	Italy	40.58	1.23	1.57	41.48
	Slovenia	42.74	1.15	17.15	25.60
Row 2	Treaty Partners (de minimis rule applies)	23.75	1.46	9.86	12.43
	Total	25.26	1.90	6.72	20.92
Notes:					

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	25.09	1.87	9.76	17.54
	Notes:				

Austria



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	37	0	13	24
Other cases	60	0	20	40

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	96	40	28	108
Other cases	113	59	58	114

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	71.00
Other cases	79.43

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 on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and

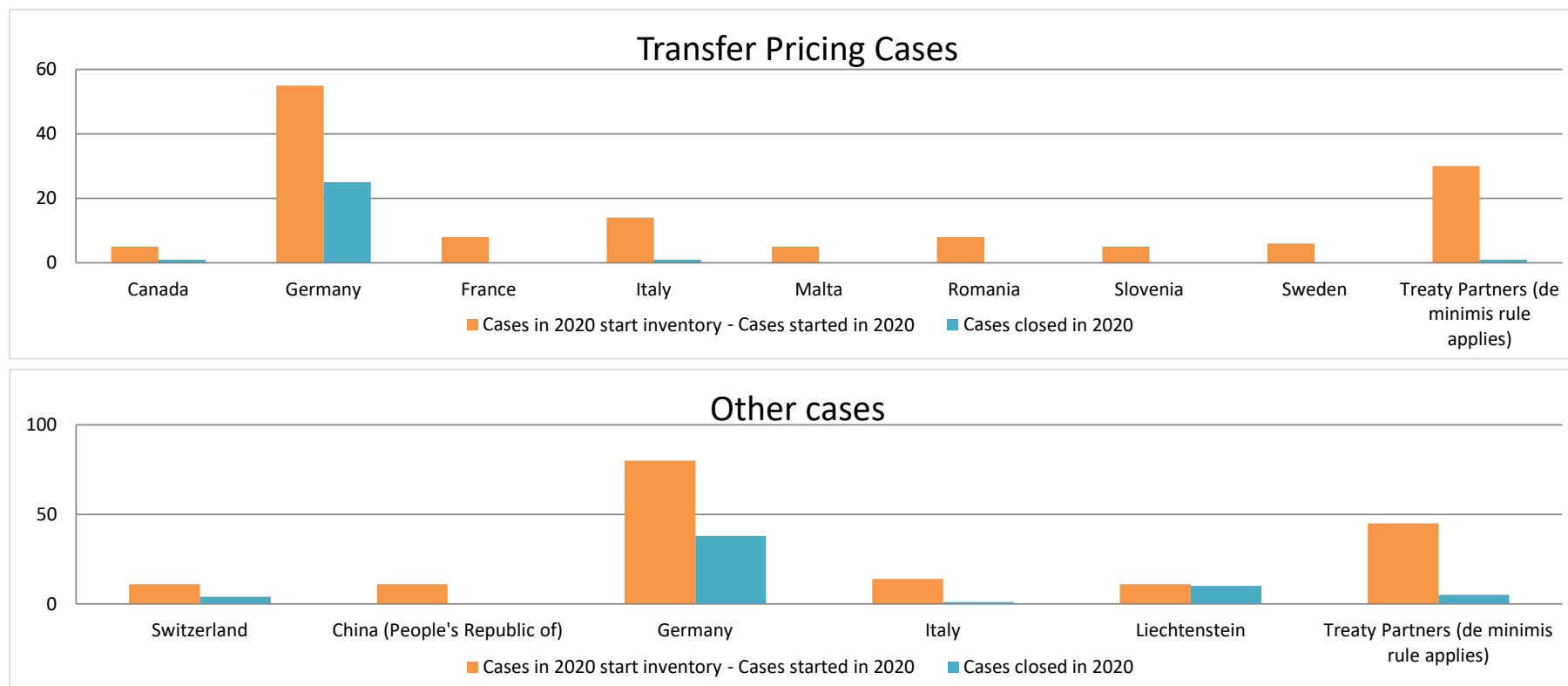
(ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.28	3.84	13.25	11.26
Other cases	17.47	1.46	7.41	11.81

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>

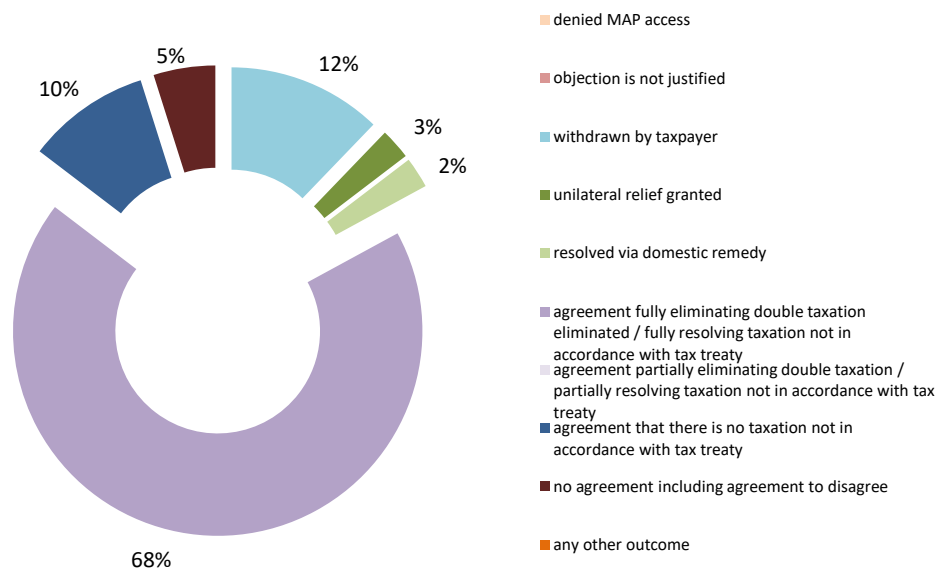
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

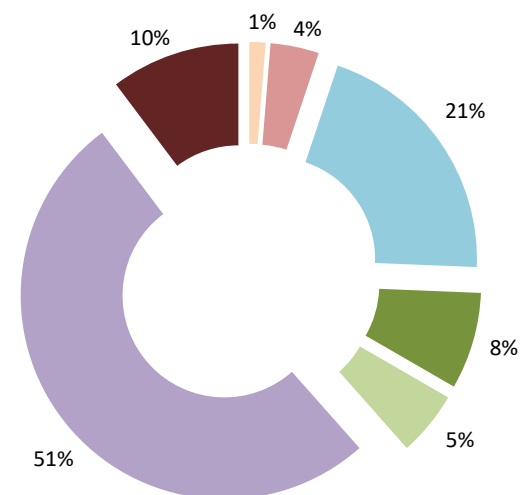


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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 eliminated / 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	5	1	1	28	0	4	2	0	41
Cases started before 1 January 2016	0	0	2	0	0	10	0	0	1	0	13
Cases started as from 1 January 2016	0	0	3	1	1	18	0	4	1	0	28
Other cases (all)	1	3	16	6	4	40	0	0	8	0	78
Cases started before 1 January 2016	0	0	1	1	1	11	0	0	6	0	20
Cases started as from 1 January 2016	1	3	15	5	3	29	0	0	2	0	58
All cases	1	3	21	7	5	68	0	4	10	0	119

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
			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		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	37	0	0	2	0	0	10	0	0	1	0	24	71.00
Row 2	Others	60	0	0	1	1	1	11	0	0	6	0	40	79.43
Row 3	Total	97	0	0	3	1	1	21	0	0	7	0	64	76.11
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Potential mismatches between 2020 start inventory and 2019 end inventory</p> <p>Notes on the computation of average time</p> <p>Notes on average time - attribution/allocation cases</p> <p>Notes on average time - other cases</p>														
			<p>To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.</p> <p>The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.</p> <p>The MAP-inventory has been corrected, as one MAP case that has already been solved in previous years has mistakenly been labeled as "open" MAP-case last year. More pre-2016 other cases are currently reported as with one contracting state a mismatch has occurred that led to a classification of a post-2015 case to a pre-2016 case.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austrias competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.</p> <p>Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2020. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases:</p> <p>(a) The above-average duration of 83.81 months of a bundle of four cases can be attributed to the less efficient and effective nature of a multilateral MAP in contrast to a bilateral one (i.e. increased administrative difficulties and more time consuming processes).</p> <p>(b) In one extremely long case, Austria and the other CA held the MAP-case in abeyance whilst awaiting a court decision relating to the respective issue at hand. After 6.94 months of abeyance, the taxpayer withdrew from the court proceeding and the two CAs pursued to solve the unresolved issues via MAP. The MAP-case lasted 162.38 months in total. Following its last position paper, Austria received a response from its treaty partner after repeatedly pressing the issue as long as 108.3 months. Due to the very long time elapsed since the MAP-case was initiated, the taxpayer finally withdrew its MAP request.</p> <p>(c) In one MAP case, Austria and the other CA held the MAP-case in abeyance whilst awaiting a court decision. As much as seven years (84 months) passed until the Austrian CA was notified of the resolution via domestic remedies, which were decisive for the resolution of the case at hand.</p> <p>Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2020. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases:</p> <p>(a) For two MAP-cases that took 101.56 and 189.63 months to close via "no agreement including agreement to disagree", severe communication problems were encountered with the other CA. In the one case that took 189.63 months to resolve, the other CA did not respond to the Austrian position paper for 158.99 months, although several reminders were sent and peer input was given on this issue. In the other mentioned case, the case ended after no response was ever received from the other CA, although several reminders were sent to the other CA and peer input was given in this respect during stage 1 and 2 of the MAP Peer Review.</p> <p>(b) In an extremely long MAP-case that was closed after 213.14 months with "no agreement including agreement to disagree", the other CA never sent a position paper to the Austrian CA, although several reminders were sent to the other CA.</p> <p>(c) In another case (90.67 months) 80.88 months expired before the Austrian CA received a first response to its position paper. The other CA responded after the Austrian CA sent a reminder to the other contracting state asking for a position paper in the case at hand. In its response, the other CA stated that the original letter had been misdirected. Due to the very long time elapsed in the case at hand, the taxpayer finally withdrew its MAP request.</p>											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	5	0	0	0	0	0	0	0	0	1	0	4
	Germany	37	18	0	2	1	1	17	0	4	0	0	30
	France	6	2	0	0	0	0	0	0	0	0	0	8
	Italy	9	5	0	1	0	0	0	0	0	0	0	13
	Malta	1	4	0	0	0	0	0	0	0	0	0	5
	Romania	8	0	0	0	0	0	0	0	0	0	0	8
	Slovenia	5	0	0	0	0	0	0	0	0	0	0	5
	Sweden	0	6	0	0	0	0	0	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	25	5	0	0	0	0	1	0	0	0	0	29
Row 2	Total	96	40	0	3	1	1	18	0	4	1	0	108
	Notes:												

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			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		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Switzerland	6	5	0	1	0	0	0	2	0	0	1	0	7
	China (People's Republic of)	7	4	0	0	0	0	0	0	0	0	0	0	11
	Germany	46	34	1	1	4	5	1	26	0	0	0	0	42
	Italy	12	2	0	0	1	0	0	0	0	0	0	0	13
Row 2	Liechtenstein	11	0	0	0	9	0	0	0	0	0	1	0	1
	Treaty Partners (de minimis rule applies)	31	14	0	1	1	0	2	1	0	0	0	0	40
	Total	113	59	1	3	15	5	3	29	0	0	2	0	114
Notes:														

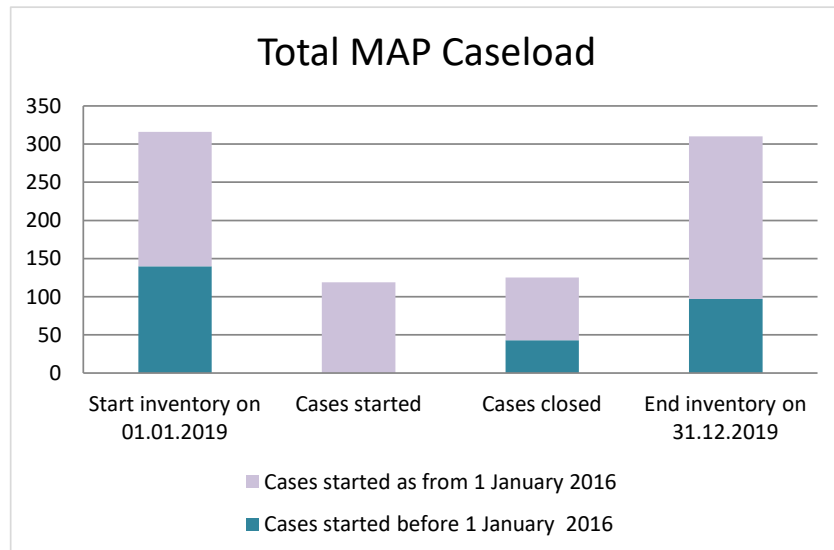
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	47.64	1.15	6.61	41.03
	Germany	22.15	4.20	13.57	9.84
	Italy	11.93	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	10.45	0.33	n.a.	n.a.
	Total	22.28	3.84	13.25	11.26
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	20.49	1.14	5.13	21.06
	Germany	18.45	1.62	10.02	10.70
	Italy	4.47	2.76	0.10	4.37
	Liechtenstein	14.47	1.14	4.20	10.26
Row 2	Treaty Partners (de minimis rule applies)	16.21	0.84	0.06	18.64
	Total	17.47	1.46	7.41	11.81
Notes:					

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	19.04	2.23	9.27	11.63
	Notes:				

Austria



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	58	0	20	38
Other cases	82	0	23	59

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	88	46	38	96
Other cases	88	73	44	117

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.82
Other cases	76.71

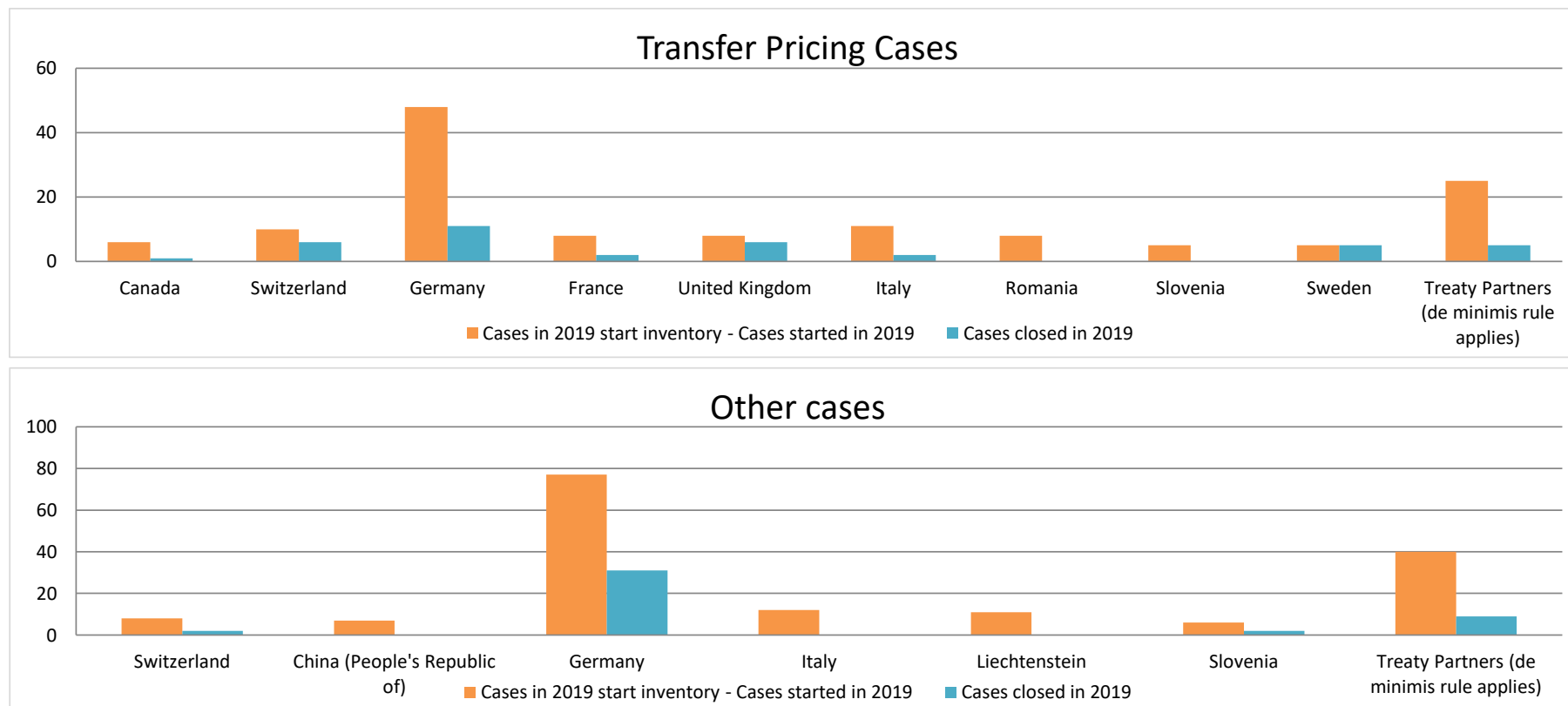
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.63	2.65	13.35	12.36
Other cases	16.69	2.11	8.47	14.57

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>

Overview of MAP partners (only for cases started as from 1 January 2016)

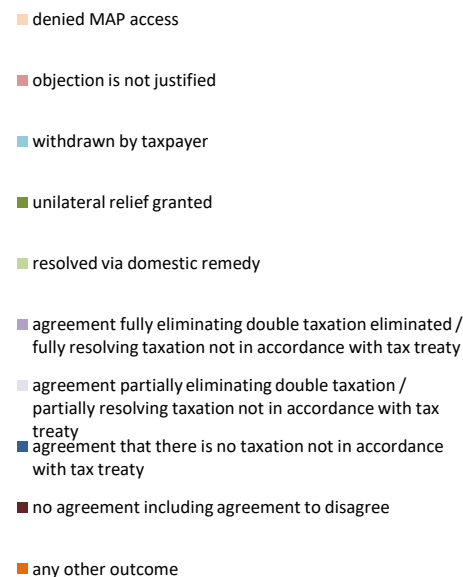
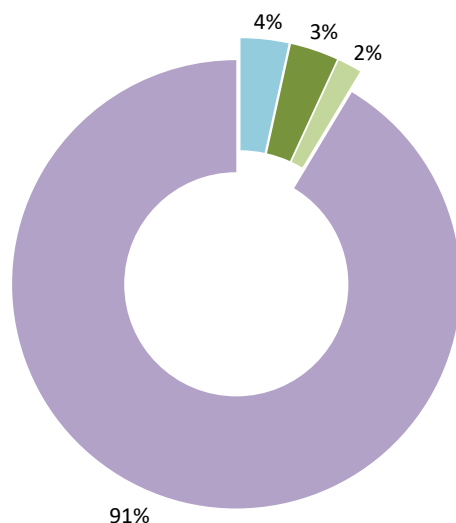
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



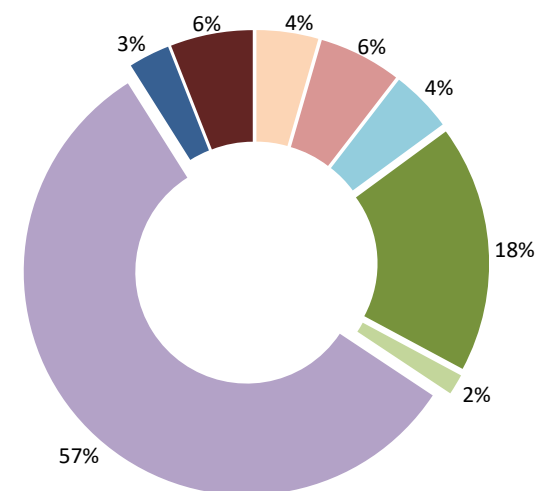
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



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 eliminated / 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	2	2	1	53	0	0	0	0	58
Cases started before 1 January 2016	0	0	0	0	0	20	0	0	0	0	20
Cases started as from 1 January 2016	0	0	2	2	1	33	0	0	0	0	38
Other cases (all)	3	4	3	12	1	38	0	2	4	0	67
Cases started before 1 January 2016	0	0	3	0	0	18	0	1	1	0	23
Cases started as from 1 January 2016	3	4	0	12	1	20	0	1	3	0	44
All cases	3	4	5	14	2	91	0	2	4	0	125

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:											no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
		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			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	58	0	0	0	0	20	0	0	0	0	38	52.82	
Row 2	Others	82	0	0	3	0	18	0	1	1	0	59	76.71	
Row 3	Total	140	0	0	3	0	38	0	1	1	0	97	65.60	
Notes:														
Definition of a MAP case and counting of MAP cases		To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.												
Category of cases		The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework												
Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.												
Note on pre-2016 attribution/allocation cases		Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2019. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases: (a) In a case that took 68.02 months, it took the other CA 63.16 months to reply to an Austrian position paper. After receipt of the foreign position paper, Austria and the other CA were able to close the case within a reasonable time. (b) In another extremely long case that took 98.14 months, Austria received a written position paper from the other CA after 63.02 months beginning from the start of the MAP case. In this case, which was submitted in Austria, the Austrian position paper was sent to the other CA immediately after the initiation of the MAP case. After receiving the Austrian position paper, the other CA requested additional information from both the Austrian CA and the taxpayer in multiple instances. The information was submitted in a timely manner, but due to the repeated requests and the small delays in the sending, a long time passed overall. (c) Three cases filed for several tax years (64.50, 64.18 and 61.78 months) took this long to resolve, due to numerous factors: complexity of the cases due to restructuring processes, changes in staff during the MAP procedure, insufficient cooperation by the taxpayer and several lengthy technical discussions on the solution of the case with the CA of the other contracting state.												
Note on pre-2016 other cases		Austria has made a serious effort to reduce its pre-2016 MAP inventory in 2019. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to an unusual and potentially misleading increase of the average resolution times, particularly in the following cases: (a) Five cases with an average closing time of 103.65 months were cases of five employees seconded by an Austrian company to a company resident of the other contracting state. With respect to these cases during an average time of 34.93 months no actions were taken by both contracting states due to a pending court procedure. Austria granted unilateral relief from double taxation during the time of the MAP. The relief became final after the conclusion of an agreement with the other contracting state. (b) One case that took 105.01 months has finally been withdrawn by the taxpayer due to the fact that no progress could be made during the MAP. The case was initiated by Austria. Austria composed its position paper in a fairly timely manner and sent several reminders to the CA of the other contracting state, but did not receive any response from the other CA during the whole duration of the MAP procedure. (c) Another case took 93.96 months to resolve as the case was pending before court for a duration of 58.32 months and both CAs decided to await the court decision before continuing the MAP procedure. The court decision then served as the basis for the subsequent MAP discussions by both CAs. (d) In one case, although Austria made requests for the issuing of a position paper by the other CA, it did not receive a position paper from the other CA for about 82.22 months. The case at hand was open for 93.07 months and ended with the outcome "withdrawn by the taxpayer" as the taxpayer was not able to substantiate any issues of double taxation for the tax year in question. (e) One case ended after 108.76 months due to insufficient taxpayer cooperation. After receipt of the position paper of the other CA, Austria ascertained irregularities in the initially provided facts by the taxpayer and asked the taxpayer for additional information several times. However, the taxpayer did not react to the requests of the Austrian CA for a period of 89.85 months until the taxpayer finally withdrew its request for the initiation of a MAP.												

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	3	3	0	0	0	0	1	0	0	0	0	5
	Switzerland	5	5	0	0	0	0	6	0	0	0	0	4
	Germany	29	19	0	0	1	0	10	0	0	0	0	37
	France	5	3	0	0	0	2	0	0	0	0	0	6
	United Kingdom	7	1	0	0	0	0	6	0	0	0	0	2
	Italy	3	8	0	0	0	0	2	0	0	0	0	9
	Romania	7	1	0	0	0	0	0	0	0	0	0	8
	Slovenia	4	1	0	0	0	0	0	0	0	0	0	5
	Sweden	5	0	0	0	0	0	5	0	0	0	0	0
	Treaty Partners (de minimis rule applies)	20	5	0	0	1	0	4	0	0	0	0	20
Row 2	Total	88	46	0	0	2	2	1	33	0	0	0	96
	Notes:												

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	6	2	0	0	0	0	0	0	0	2	0	6
	China (People's Republic of)	6	1	0	0	0	0	0	0	0	0	0	7
	Germany	40	37	0	3	0	10	1	16	0	1	0	46
	Italy	11	1	0	0	0	0	0	0	0	0	0	12
	Liechtenstein	1	10	0	0	0	0	0	0	0	0	0	11
Row 2	Slovenia	1	5	1	1	0	0	0	0	0	0	0	4
	Treaty Partners (de minimis rule applies)	23	17	2	0	0	2	0	4	0	1	0	31
	Total	88	73	3	4	0	12	1	20	0	3	0	117
Notes:													

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	22.88	1.15	21.50	1.38
	Switzerland	13.55	0.71	16.80	5.13
	Germany	19.60	3.27	12.52	11.22
	France	17.62	1.15	n.a.	n.a.
	United Kingdom	10.26	0.43	n.a.	n.a.
	Italy	8.76	1.15	n.a.	n.a.
	Sweden	18.98	0.84	11.39	14.84
Row 2	Treaty Partners (de minimis rule applies)	20.58	9.62	14.68	23.44
	Total	16.63	2.65	13.35	12.36
Notes:					

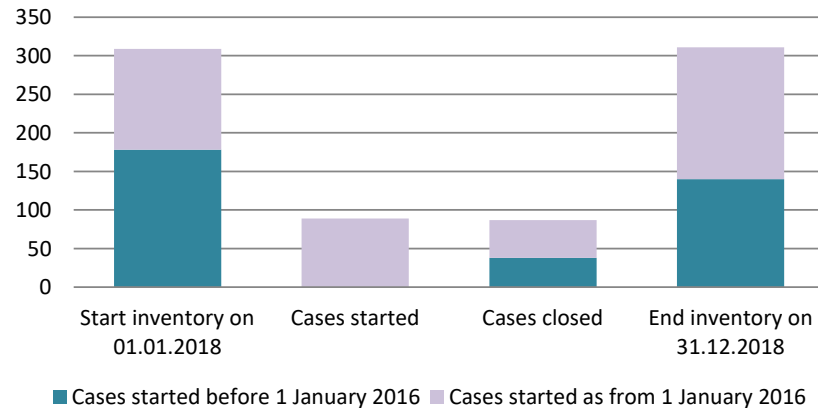
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	25.69	0.97	0.13	25.58
	Germany	18.24	1.66	9.46	15.31
	Slovenia	2.44	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	12.54	4.15	8.26	8.69
	Total	16.69	2.11	8.47	14.57
Notes:					

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	16.66	2.36	10.40	13.70
	Notes:				

Austria

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	79	0	21	58
Other cases	99	0	17	82

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	61	45	21	85
Other cases	70	44	28	86

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	47.92
Other cases	32.07

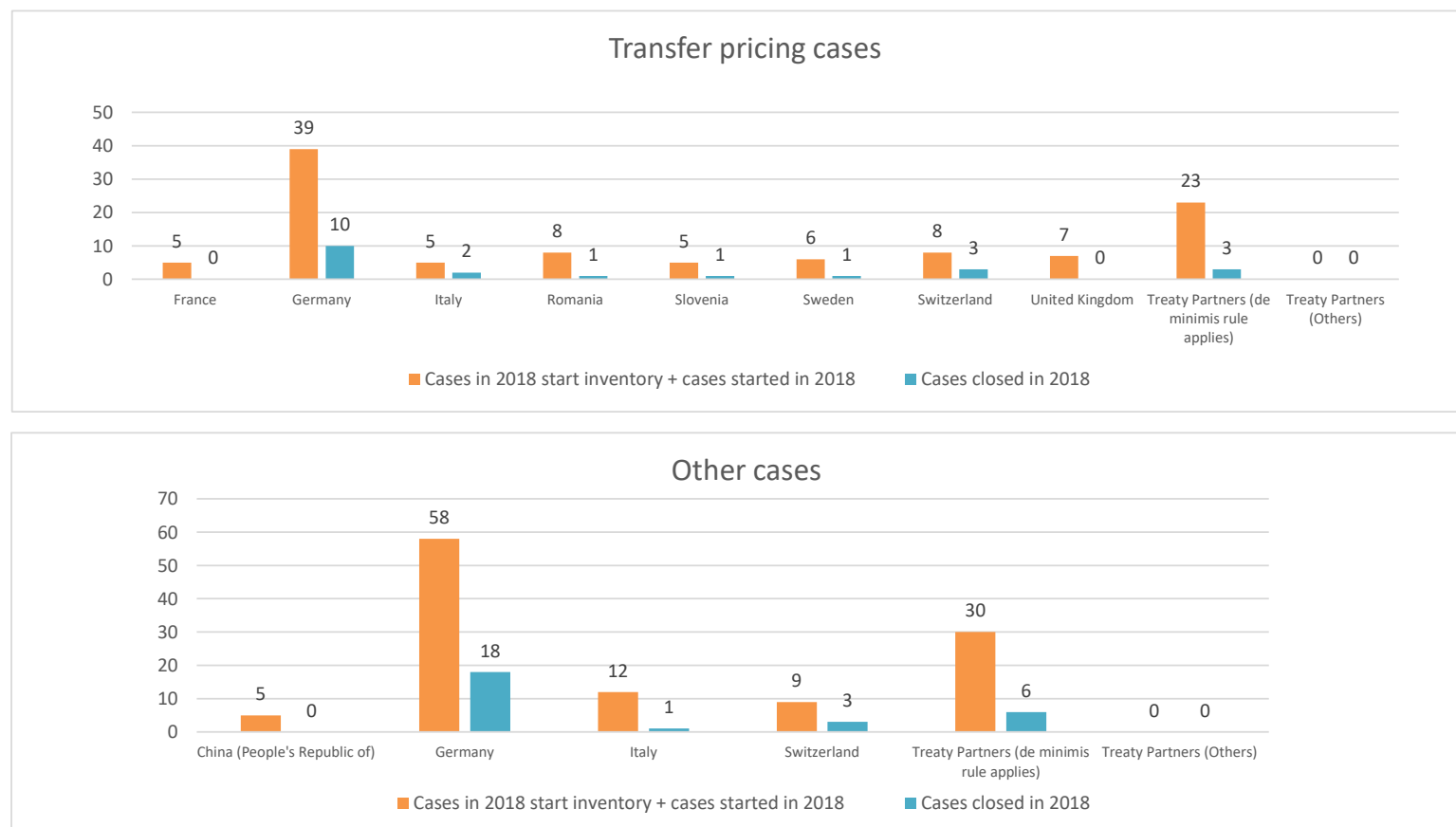
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.65	1.77	8.96	11.16
Other cases	10.50	0.92	4.98	6.70

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>

Overview of MAP partners (only for cases started as from 1 January 2016)

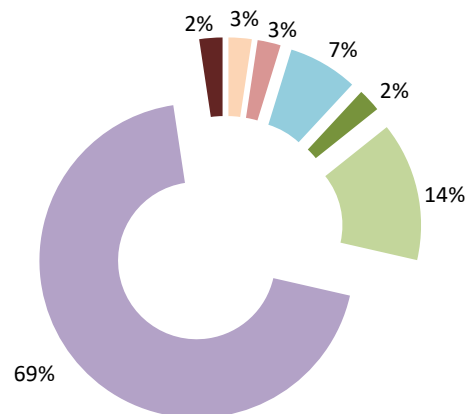
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



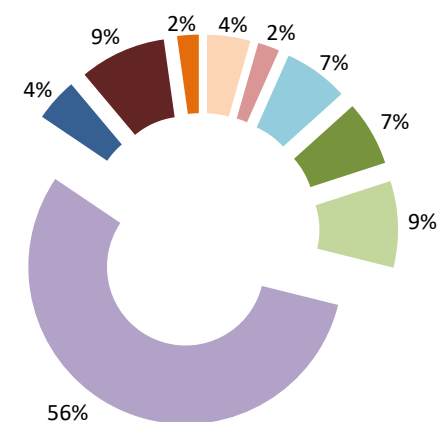
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / 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

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 eliminated / 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)	1	1	3	1	6	29	0	0	1	0	42
Cases started before 1 January 2016	0	1	1	0	0	18	0	0	1	0	21
Cases started as from 1 January 2016	1	0	2	1	6	11	0	0	0	0	21
Other cases (all)	2	1	3	3	4	25	0	2	4	1	45
Cases started before 1 January 2016	0	1	1	0	1	9	0	0	4	1	17
Cases started as from 1 January 2016	2	0	2	3	3	16	0	2	0	0	28
All cases	3	2	6	4	10	54	0	2	5	1	87

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period
			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		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	79	0	1	1	0	0	18	0	0	1	0	58	47.92
Row 2	Others	99	0	1	1	0	1	9	0	0	4	1	82	32.07
Row 3	Total	178	0	2	2	0	1	27	0	0	5	1	140	40.83

Notes:

- 1) To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes", without deviations.
- 2) The categorisation of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.
- 3) Austria was able to match the 2018 MAP statistics with regard to post-2015 MAP cases with most of its MAP partners. Austria not only put effort in matching its 2018 MAP statistics for post-2015 cases but also to match statistics for pre-2016 MAP cases with its MAP partners, aiming at identifying, matching and resolving as many "old" MAP cases as possible. The matching process for the 2018 MAP statistics resulted in a mismatch between the end inventory 2017 and the opening inventory 2018 (for pre-2016 cases) since the reporting of MAP cases was corrected, e.g. Austria did not count MAP cases initiated by a person on the basis of the EU Arbitration Convention for statistical purposes in the past (pre-2016 cases). As the Common Issues Note of the FTA MAP Forum (see CTPA/CFA/FTA/MAP/NOE(2018)20/REV3, para. 28) defines – with reference to Annex D of the MAP Statistics Reporting Framework – that also MAP cases made by a person pursuant to the EU Arbitration Convention shall be taken into account for statistical purposes, the start inventory of Austria's pre-2016 MAP cases has been corrected accordingly.
- 4) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and
 - (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.
- 5) Austria has put severe effort to reduce its pre-2016 MAP inventory in 2018. As a result, several cases that were initiated more than five years ago, were resolved. However, the resolution of these "old" cases led to a distortion of the average resolution times, particularly by the following cases:
 - (i) Allocation/Attribution cases:
 - (a) In one extremely long case (84.89 months), 60.30 months expired until the Austrian CA received a first position statement of the other CA on the case (despite reminder by Austria).
 - (b) In another long case (56.71 months) the Austrian CA received a position paper by the other CA as late as 36.07 months after receipt of the MAP request by the other CA.
 - (c) In a third case, which lasted 69.44 months, the other CA gave a first position on the case at hand after 67.13 months. During that time, the Austrian CA sent three reminders, requesting a position paper by the other CA. In the end, both CAs could not reach an agreement in the case at hand due to fundamental differences in the interpretation of the applicable allocation rule.
 - (d) Three cases filed for several tax years (82.95, 83.87 and 65.72 months) took this long to resolve, due to numerous factors: complexity of the cases due to restructuring processes and IP rights, changes in staff during the MAP procedure, insufficient cooperation by the taxpayer and several lengthy technical discussions on the solution of the case with the CA of the other contracting state.
 - (ii) Other cases: One long case (58.29 months) was resolved within 4.87 months after the other CA sent a position paper to Austria (53.42 months after receipt of the MAP request).

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	France	2	3	0	0	0	0	0	0	0	0	0	5
	Germany	21	18	0	0	1	1	5	3	0	0	0	29
	Italy	2	3	0	0	1	0	0	1	0	0	0	3
	Romania	4	4	0	0	0	0	1	0	0	0	0	7
	Slovenia	4	1	0	0	0	0	0	1	0	0	0	4
	Sweden	4	2	0	0	0	0	0	1	0	0	0	5
	Switzerland	7	1	0	0	0	0	0	3	0	0	0	5
	United Kingdom	1	6	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	16	7	1	0	0	0	0	2	0	0	0	20
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	61	45	1	0	2	1	6	11	0	0	0	85
Notes Austria was able to match statistics for post-2015 cases with most of its MAP partners. The matching process for the 2018 MAP statistics resulted in a mismatch between the end inventory 2017 and the opening inventory 2018 since the reporting of cases was corrected. With regard to two cases, Austria was recently informed about the initiation of a MAP procedure in the other contracting state, dated back to 2017. Another case was classified as other case in one state and as an attribution/allocation case in the other state. We came to agreement with the CA of the other contracting state to classify the case as attribution/allocation case. What is more, in one case with a treaty partner, there was a counting difference due to a request not being taken properly into account for the 2017 MAP statistics and in one case with another treaty partner, the case was mistakenly not reported in the 2017 MAP statistics. In another case, the number of taxpayers concerned in each contracting state is different. Therefore, the number of MAP cases has been corrected to be equal to the larger number.													

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	China (People's Republic of)	4	1	0	0	0	0	0	0	0	0	0	5
	Germany	37	21	1	0	2	2	2	11	0	0	0	40
	Italy	4	8	1	0	0	0	0	0	0	0	0	11
	Switzerland	5	4	0	0	0	0	0	1	0	2	0	6
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	20	10	0	0	0	1	1	4	0	0	0	24
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	70	44	2	0	2	3	3	16	0	2	0	86
Notes:													

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	12.37	1.48	6.25	3.6
	Italy	14.27	1.15	n.a.	n.a.
	Romania	18.61	12.23	n.a.	n.a.
	Slovenia	26.33	1.87	16.9	9.44
	Sweden	11.97	1.15	3.72	8.25
	Switzerland	19.04	0.89	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	0.97	0.10	4.23	7.60
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	13.65	1.77	8.96	11.16
Notes:					

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Germany	11.65	0.81	7.16	6.09
	Italy	5.39	1.15	n.a.	n.a.
	Switzerland	11.46	2.24	2.38	14.12
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1.59	0.12	0.33	1.59
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		10.50	0.92	4.98	6.70
Notes:					

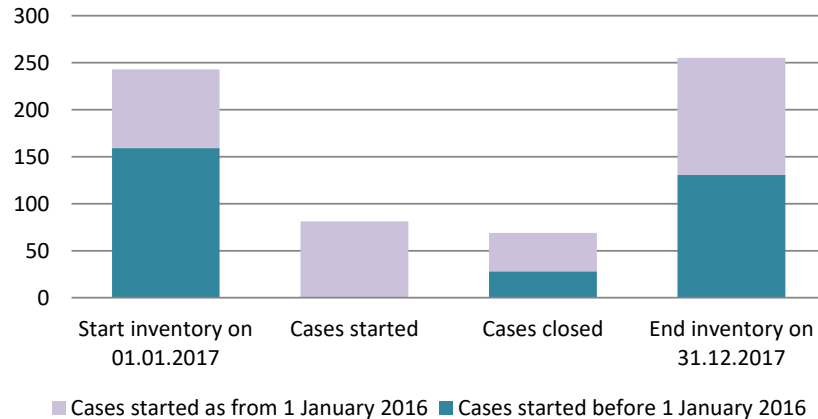
Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	11.85	1.28	5.98	7.81
	Notes:				

Austria

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	69	0	12	57
Other cases	90	0	16	74

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	37	14	54
Other cases	53	44	27	70

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.50
Other cases	42.80

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

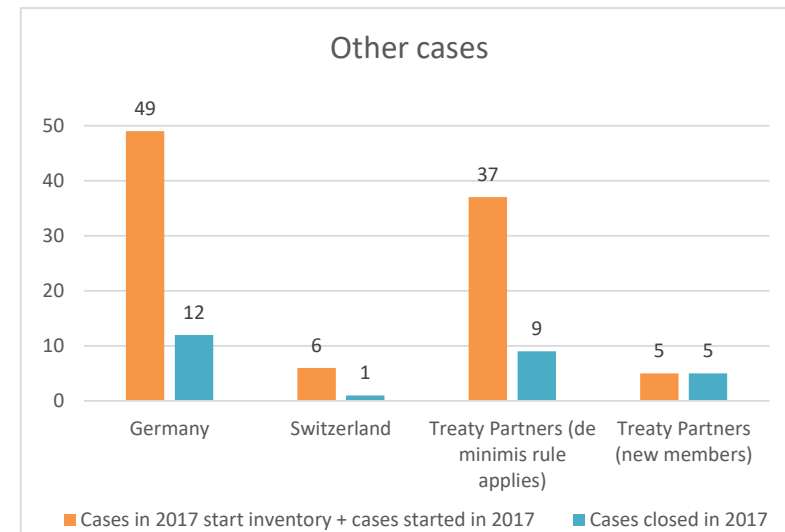
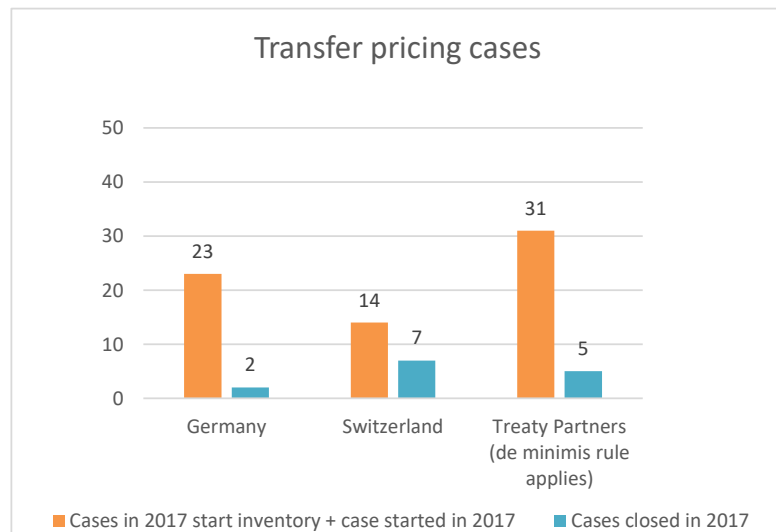
- (i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and
- (ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	10.89	1.95	n.a.	n.a.
Other cases	8.74	1.79	3.08	6.55

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>

Overview of MAP partners (only for cases started as from 1 January 2016)

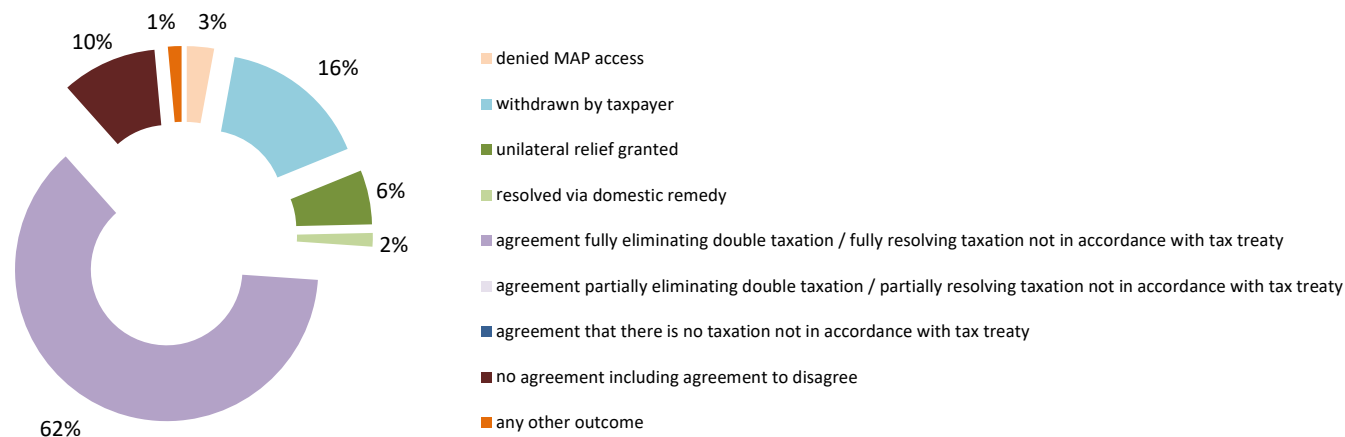
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.

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	4	1	0	21	0	0	0	0	26
Cases started before 1 January 2016	0	0	2	0	0	10	0	0	0	0	12
Cases started as from 1 January 2016	0	0	2	1	0	11	0	0	0	0	14
Other cases (all)	2	0	7	3	1	22	0	0	7	1	43
Cases started before 1 January 2016	0	0	3	1	1	8	0	0	2	1	16
Cases started as from 1 January 2016	2	0	4	2	0	14	0	0	5	0	27
All cases	2	0	11	4	1	43	0	0	7	1	69

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period	
			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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	69	0	0	2	0	0	10	0	0	0	0	57	41.50
Row 2	Others	90	0	0	3	1	1	8	0	0	2	1	74	42.80
Row 3	Total	159	0	0	5	1	1	18	0	0	2	1	131	42.24
<p><u>Notes:</u></p> <p>1) To define a MAP case and count them, Austria followed the rules set out in the 2007 report of the Committee on Fiscal Affairs on “Improving the Resolution of Tax Treaty Disputes”, without deviations.</p> <p>2) The categorization of attribution/allocation cases or other cases for pre-2016 cases took place according to the rules for post-2015 cases under the MAP Statistics Reporting Framework.</p> <p>3) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and</p> <p>(ii) end date: the date on which a MAP agreement was reached. The date of notification of the taxpayer was not taken into account. If the treaty partner required acceptance of the MAP result by the taxpayer, then the "end" date was counted as the date when the taxpayer responded, either accepting or rejecting the agreement.</p> <p>4) The average resolution times are distorted by several special cases.</p> <p>For allocation cases:</p> <p>(i) one particularly difficult MAP involved Austria and 3 other countries and took 63.45 to resolve.</p> <p>(ii) one extremely long case (83.70 months) took this long to resolve.</p> <p>For other cases:</p> <p>(i) one very long other case (78.44 months) took this long because the other CA only responded to Austria's position paper after 2.5 years and then did not respond to our additional arguments for another 2 years and 9 months, despite repeated reminders.</p> <p>(ii) in another case (also "other cases"), which lasted 83.8 months, 4 years were spent exchanging details about the facts of the case with the other competent authority because the CA requested additional information 3 times. There were several months response time between the request of the other CA, the forwarding of the request to the taxpayer, the response of the taxpayer and the forwarding of the response back to the other CA. After the last batch of documents was sent, 2.5 years passed until the other CA sent a response which led to the closing of the MAP without agreement.</p> <p>(iii) in a third "other" case (total duration: 41.65 months), the foreign CA did not respond to Austria's position paper for 1.5 years due to criminal proceedings in the case. A further 1.5 years delay were caused by a domestic remedy being used by the taxpayer which led to a stay of the MAP.</p> <p>(iv) finally, a fourth "other" case was delayed for 3 years by a lack of response of the foreign CA to Austria's position paper (total case duration: 47.9 months).</p>														

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / 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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	8	15	0	0	1	0	0	1	0	0	0	21
	Switzerland	9	5	0	0	0	0	0	7	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	14	17	0	0	1	1	0	3	0	0	0	26
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	31	37	0	0	2	1	0	11	0	0	0	54
Notes													
There are slight mismatches between Austria's opening inventory 2017 with two jurisdictions and its respective 2016 closing inventories since the reporting of cases was corrected. In one case with one of these jurisdictions there was a counting difference due to the request not being properly taken into account for the 2016 statistics, and in two other cases with the other jurisdiction, they were by mistake not reported in 2016.													

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	24	25	2	0	0	2	0	8	0	0	0	0	37
Switzerland	0	6	0	0	1	0	0	0	0	0	0	0	5
Treaty Partners (<i>de minimis</i> rule applies)	24	13	0	0	3	0	0	6	0	0	0	0	28
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Treaty Partners (new members)	5	0	0	0	0	0	0	0	0	0	5	0	0
Total	53	44	2	0	4	2	0	14	0	0	5	0	70
Notes:													
The label "Treaty Partners (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	6.46	4.45	
	Switzerland	14.88	0.82	
Row 2	Treaty Partners (de minimis rule applies)	7.07	2.53	
Row 3	Treaty Partners (Others)			
	Total Average Time	10.89	1.95	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	9.58	1.16	3.93	7.56
	Switzerland	9.24	1.16		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.98	1.24	-0.26	4.25
Row 3	Treaty Partners (Others)				
	Treaty Partners (new members)	13.41	4.44	5.72	7.69
	Total Average Time	8.74	1.79	3.08	6.55
Notes:					
The label "Treaty Partners (new members)" applies to treaty partners which joined the Inclusive Framework after 1 January 2017 and for which the cases are not reported as post-2016 cases but as pre-2017 MAP cases (without disclosing the breakdown of treaty partners). The relevant MAP statistics are aggregated under this category.					

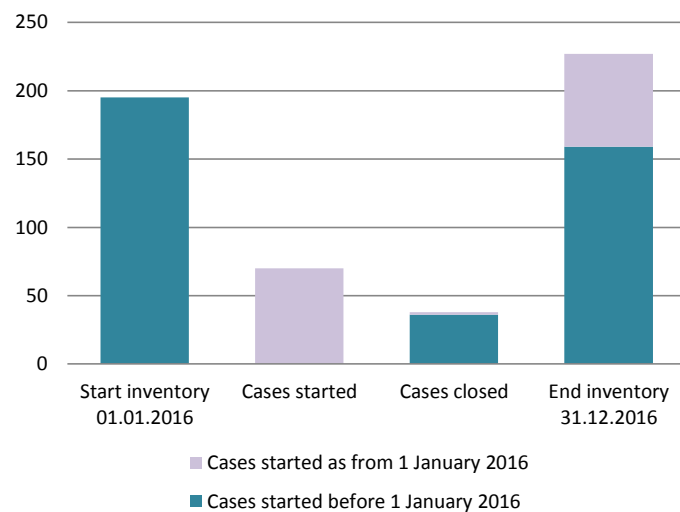
Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
"Start" to "End"		Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1		Column 2	Column 3	Column 4	
Row 1	Total Average Time	9.48	1.85	3.08	6.55
Notes:					

Austria

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	81	0	12	69
Other cases	114	0	24	90

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	29	1	28
Other cases	0	41	1	40

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	40.70
Other cases	38.45

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 on which the competent authority that received the MAP request decided that the objection raised in the request was justified and initiated the bilateral phase of the MAP, and in cases where Austria's competent authority did not receive the MAP request, the date of the official notification of the initiation of the bilateral phase of the MAP by the other competent authority; and
(ii) end date: the date on which a MAP agreement was reached in principle (this is not the date of finalisation of the written MAP agreement but the date when competent authorities reached a solution for the case under review), or, for cases where no agreement could be reached, the date when both competent authorities officially decided to close the case, and for cases where the case was unilaterally closed, the date of such closure.

Furthermore, Austria specified the following:

(1) During the reporting period 36 cases were closed (12 transfer pricing cases and 24 other cases).

Of these cases, 2 cases (both "other") lasted more than 100 months. This was due to the fact that the other jurisdiction needed several years to respond to the Austrian position paper. The delay in one case was 72 months. In the second case, both the taxpayer and the other competent authority failed to confirm that double taxation had been relieved unilaterally by the other competent authority, so Austria could not close the case. The delay due to the lack of response was 55 months in this case.

10 cases (2 "transfer pricing" cases and 8 "other" cases) lasted more than 50 months. Several reasons could be found for that:

- no reply of the other CA to the Austrian position paper for a longer period of time. In total the delay was due to a slow reply in 4 cases. The delay was 47 months on average.
- complex fact patterns of the case: this pertains mostly to the allocation cases, it is difficult to adequately measure the delay
- pending court proceedings. Two cases were delayed due to court proceedings. The delay was 49 months in one case and 70 months in the other case (average: 59.5 months).
- differing positions on fundamental questions on the interpretation of a specific provision of the DTA (some of these issues would not be relevant for future). In one case there was a fundamental difference of interpretation, which caused a delay of over two years.
- lack of response from taxpayer:

In one case, agreement had been reached but the acceptance of the taxpayer was necessary in order to implement it and close the MAP. Acceptance was only confirmed after 49 months. In a second case, the taxpayer did not provide the necessary information for the calculation of the tax base to either competent authority for the whole duration of the MAP, therefore agreement could only be reached on the tax rate not tax base. The delay was at least 18 months.

(2) If the total of 12 cases over 50 months (including 2 cases over 100 months) were left out, the average duration would be as follows:

- Transfer pricing cases: 35 months
- Other cases: 15 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	1.97	1.15	1.97	-
Other cases	3.72	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)	0	0	0	2	0	10	0	0	1	0	13
Cases started before 1 January 2016	0	0	0	1	0	10	0	0	1	0	12
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	1	0	0	0	2	22	0	0	0	0	25
Cases started before 1 January 2016	1	0	0	0	1	22	0	0	0	0	24
Cases started as from 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
All cases	1	0	0	2	2	32	0	0	1	0	38

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

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*¹⁰) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

¹⁰ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	27	9			3	0	22	6	2	3		
2010	6	5			0	0	6	5	0	0		
2011	19	2			5	0	14	2	0	0		
2012	35	1			6	1	29	0	0	0		
2013	28	2			2	0	25	2	1	0		
2014	40	6			8	1	30	4	2	1		
2015			36	7	2	1	34	6	0	0		
Total	155	25	36	7	26	3	160	25	5	4	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	19	6			2	0	17	6	0	0		
2009	12	3			2	0	10	3	0	0		
2010	10	5			4	0	6	5	0	0		
2011	21	2			2	0	19	2	0	0		
2012	42	1			7	0	35	1	0	0		
2013	33	2			5	0	28	2	0	0		
2014			43	6	3	0	40	6	0	0		
Total	137	19	43	6	25	0	155	25	0	0		

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	18	5			1	0	17	5	0	0		
2008	3	1			1	0	2	1	0	0		
2009	13	3			1	0	12	3	0	0		
2010	11	5			1	0	10	5	0	0		
2011	22	2			1	0	21	2	0	0		
2012	46	8			4	7	42	1	0	0		
2013			34	7	1	5	33	2	0	0		
Total	113	24	34	7	10	12	137	19	0	0	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	16	7			3	2	13	5	1	0		
2007	7	1			2	1	5	0	0	0		
2008	6	2			3	1	3	1	0	0		
2009	16	3			3	0	13	3	0	0		
2010	13	5			2	0	11	5	0	0		
2011	30	4			8	2	22	2	1	0		
2012			52	9	6	1	46	8	0	0		
Total	88	22	52	9	27	7	113	24	2	0		

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	13	7			2	1	10	6	1	0		
2006	10	1			3	0	6	1	1	0		
2007	14	1			3	0	7	1	4	0		
2008	13	3			5	1	6	2	2	0		
2009	17	3			0	0	16	3	1	0		
2010	19	5			6	0	13	5	0	0		
2011			31	4	0	0	30	4	1	0		
Total	86	20	31	4	19	2	88	22	10	0		

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior	12	6			7	0	5	6	0	0		
2005	9	1			1	0	8	1	0	0		
2006	13	1			3	0	10	1	0	0		
2007	22	1			8	0	14	1	0	0		
2008	23	4			10	1	13	3	0	0		
2009	24	4			6	1	17	3	1	0		
2010			33	5	14	0	19	5	0	0		
Total	103	17	33	5	49	2	86	20	1	0		

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	8	6			0	0	8	6	0	0	n.a.	n.a.
2004	5	0			1	0	4	0	0	0	n.a.	n.a.
2005	9	1			0	0	9	1	0	0	n.a.	n.a.
2006	14	1			1	0	13	1	0	0	n.a.	n.a.
2007	26	1			4	0	22	1	0	0	n.a.	n.a.
2008	30	4			7	0	23	4	0	0	n.a.	n.a.
2009			26	4	2	0	24	4	0	0	n.a.	n.a.
Total	92	13	26	4	15	0	103	17	0	0	n.a.	n.a.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: _____

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period ¹		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	9	4			2	0	7	3	0	1	n.a.	n.a.
2003	1	3			0	0	1	3	0	0	n.a.	n.a.
2004	5	0			0	0	5	0	0	0	n.a.	n.a.
2005	9	1			0	0	9	1	0	0	n.a.	n.a.
2006	16	2			2	1	14	1	0	0	n.a.	n.a.
2007	31	1			5	0	26	1	0	0	n.a.	n.a.
2008			31	5	1	1	30	4	0	0	n.a.	n.a.
Total	71	11	31	5	10	2	92	13	0	1	n.a.	n.a.

¹ Please note that the discrepancy between the ending inventory for the 2007 reporting period and the opening inventory for the 2008 reporting period arose as a result of a change in reporting techniques.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007	---	26				
Total	144	26	16	152	2	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Austria/Autriche**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior		---				
2001		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006	--	29				
Total	144	29	25	144	4	---