

Mutual Agreement Procedure Statistics per jurisdiction

Belgium

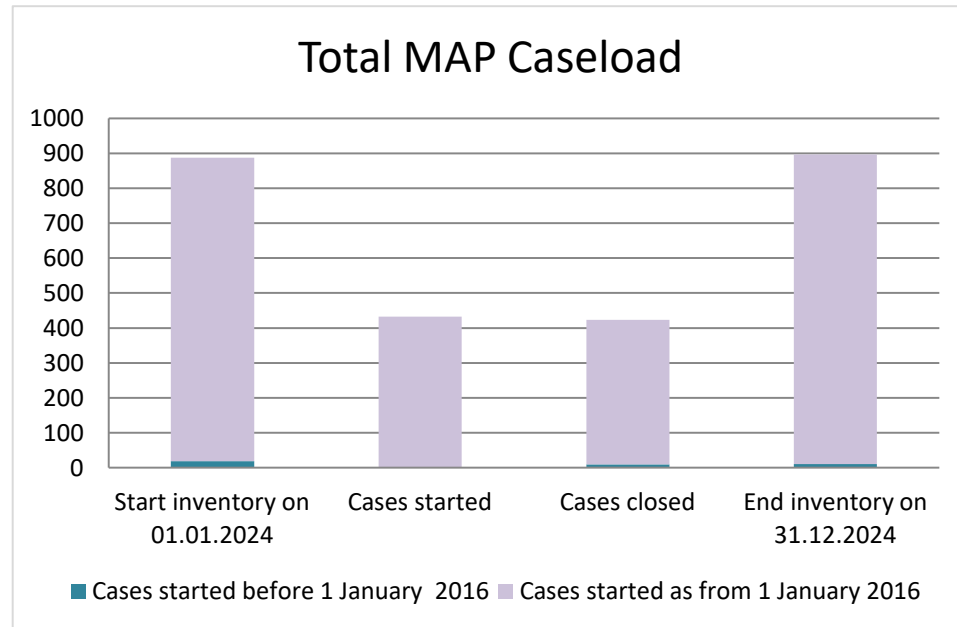
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Belgium

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	2	0	0	2
Other cases	17	0	9	8

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	144	54	65	133
Other cases	725	378	349	754

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	121.37

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

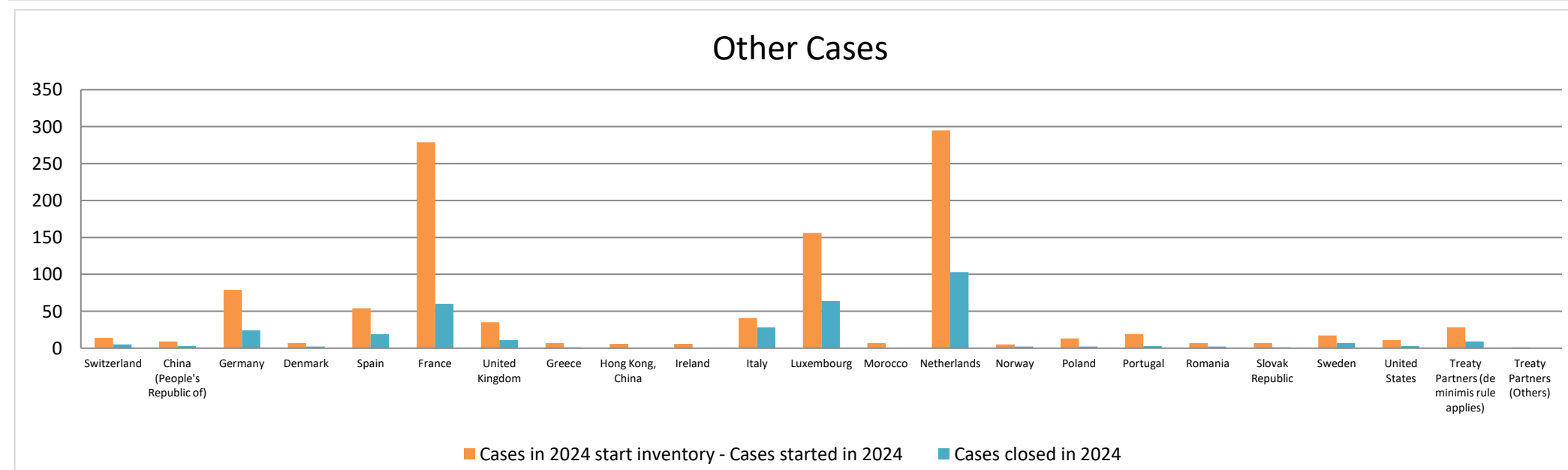
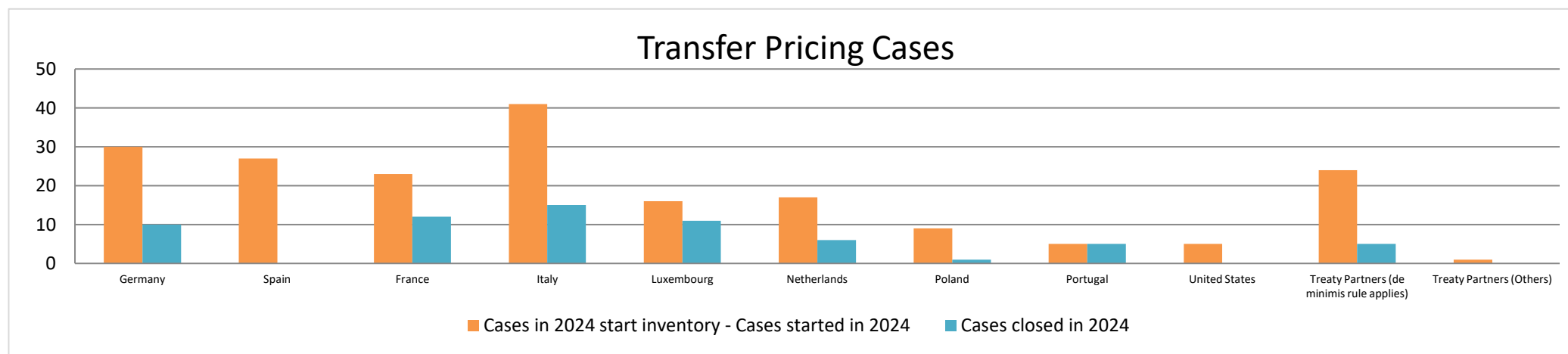
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	24.05	1.36	14.58	12.86
Other cases	21.08	2.02	11.43	12.70

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)

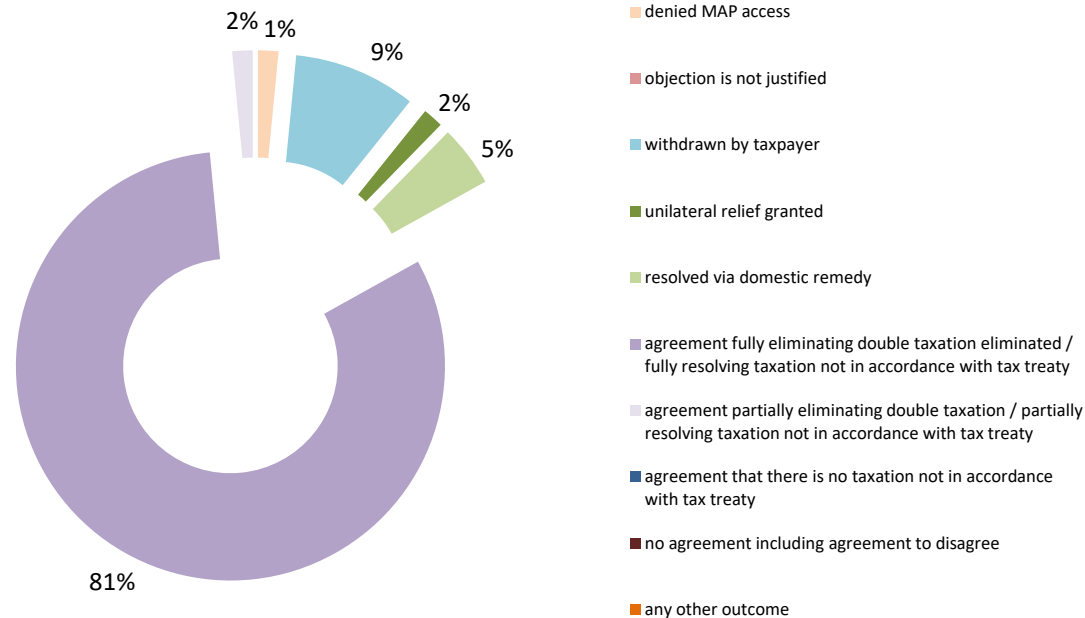
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs



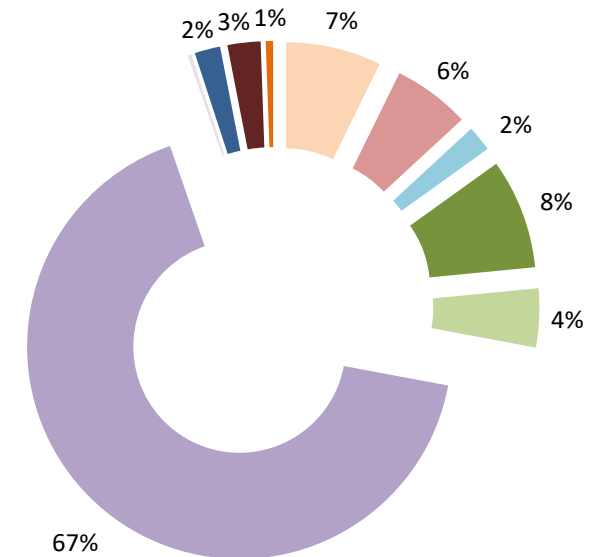
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	1	0	6	1	3	53	1	0	0	0	65
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	6	1	3	53	1	0	0	0	65
Other cases (all)	26	21	7	30	16	239	1	7	9	2	358
Cases started before 1 January 2016	0	2	0	0	1	5	0	0	1	0	9
Cases started as from 1 January 2016	26	19	7	30	15	234	1	7	8	2	349
All cases	27	21	13	31	19	292	2	7	9	2	423

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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	17	0	2	0	0	1	5	0	0	1	0	8	121.37
Row 3	Total	19	0	2	0	0	1	5	0	0	1	0	10	121.37
	<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>A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"</p> <p>On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not.</p> <p>The average time taken to close pre-2016 MAP cases was computed by applying the following rules:</p> <p>(i) start date: the date of filing of the MAP request; and</p> <p>(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case</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	Germany	21	9	0	0	0	0	0	10	0	0	0	0	20
	Spain	20	7	0	0	0	0	0	0	0	0	0	0	27
	France	14	9	0	0	0	1	0	10	1	0	0	0	11
	Italy	30	11	0	0	0	0	0	15	0	0	0	0	26
	Luxembourg	15	1	1	0	0	0	2	8	0	0	0	0	5
	Netherlands	11	6	0	0	1	0	0	5	0	0	0	0	11
	Poland	7	2	0	0	0	0	1	0	0	0	0	0	8
	Portugal	5	0	0	0	5	0	0	0	0	0	0	0	0
	United States	3	2	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	17	7	0	0	0	0	0	5	0	0	0	0	19
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	144	54	1	0	6	1	3	53	1	0	0	0	133
	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	10	4	0	0	0	0	4	0	1	0	0	9
	China (People's Republic of)	8	1	0	0	0	0	0	0	0	3	0	6
	Germany	58	21	0	2	1	4	12	0	2	0	0	55
	Denmark	4	3	0	0	0	1	1	0	0	0	0	5
	Spain	34	20	4	7	0	1	5	0	0	0	0	35
	France	212	67	6	2	1	4	37	0	0	4	0	219
	United Kingdom	20	15	2	0	1	3	5	0	0	0	0	24
	Greece	4	3	0	0	0	1	0	0	0	0	0	6
	Hong Kong, China	6	0	0	0	0	0	0	0	0	0	0	6
	Ireland	3	3	0	0	0	0	0	0	0	0	0	6
	Italy	24	17	1	1	0	0	25	1	0	0	0	13
	Luxembourg	112	44	6	3	0	4	48	0	1	1	0	92
	Morocco	6	1	0	0	0	0	0	0	0	0	0	7
	Netherlands	145	150	4	2	2	10	80	0	3	0	0	192
	Norway	3	2	0	0	0	0	2	0	0	0	0	3
	Poland	12	1	0	0	0	0	2	0	0	0	0	11
	Portugal	14	5	2	0	0	0	0	0	0	0	0	16
	Romania	6	1	0	0	0	0	2	0	0	0	0	5
	Slovak Republic	6	1	1	0	0	0	0	0	0	0	0	6
	Sweden	9	8	0	1	1	0	5	0	0	0	0	10
	United States	7	4	0	0	0	0	3	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	21	7	0	1	1	2	3	0	0	0	2	19
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	725	378	26	19	7	30	234	1	7	8	2	754
Notes:													

Table 3: 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	568
>=2 and <4 years old	222
>=4 and <6 years old	63
>=6 years old	34

Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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	16.98	3.19	15.58	4.20
	France	34.31	0.93	14.72	22.48
	Italy	28.90	0.95	22.14	9.07
	Luxembourg	21.41	1.09	10.07	25.16
	Netherlands	17.45	1.42	9.56	7.90
	Poland	3.42	0.89	n.a.	n.a.
	Portugal	27.91	1.15	19.32	8.58
	Treaty Partners (de minimis rule applies)	12.98	0.85	2.82	10.78
Row 2	Total	24.05	1.36	14.58	12.86
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 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	27.17
Cases closed in the Bilateral stage	56.65
Notes:	

Annex B

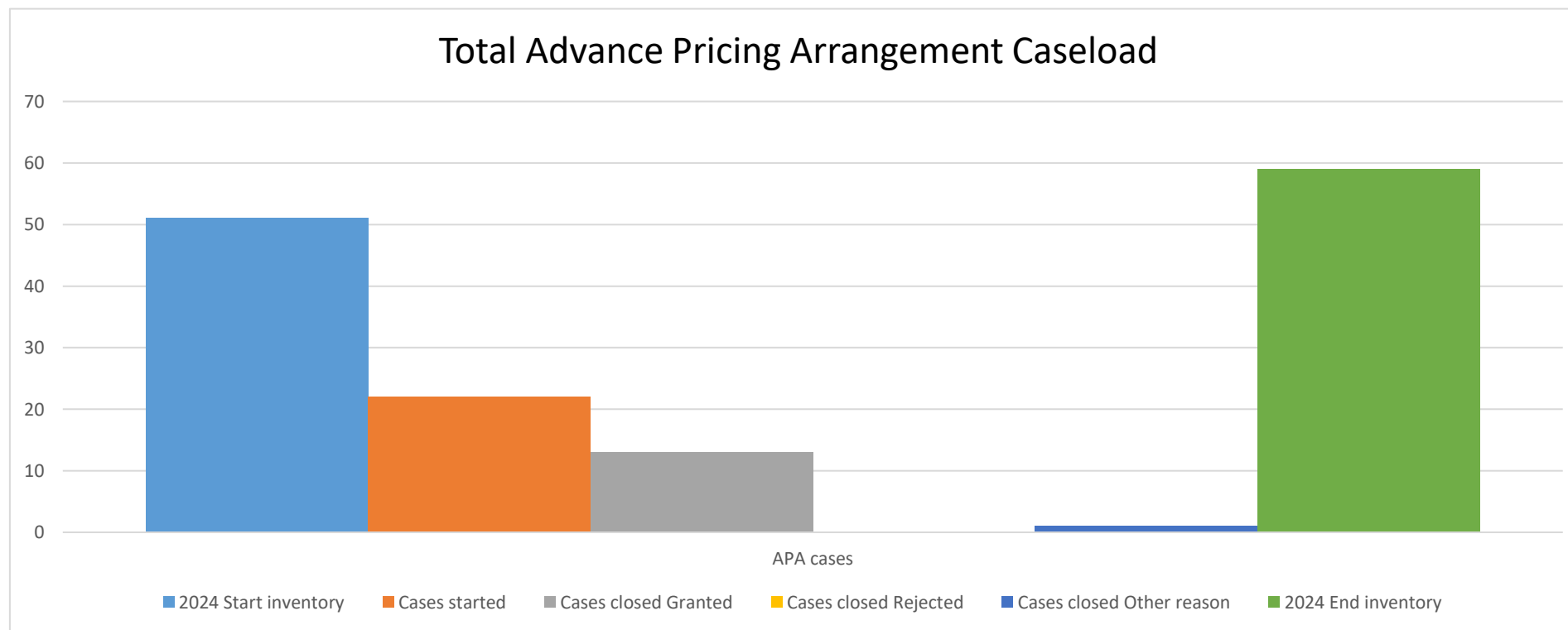
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

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	26.01	3.04	18.64	7.36
	China (People's Republic of)	89.26	1.15	7.25	82.01
	Germany	19.63	2.89	13.63	15.95
	Denmark	28.55	1.69	8.89	19.66
	Spain	27.43	1.22	10.19	28.78
	France	28.94	2.95	14.79	15.83
	United Kingdom	22.57	6.22	9.40	30.40
	Greece	17.26	1.17	n.a.	n.a.
	Italy	21.45	3.04	14.60	7.54
	Luxembourg	20.12	1.38	12.54	7.94
	Netherlands	12.77	1.26	7.57	7.56
	Norway	18.35	1.92	8.70	9.65
	Poland	34.59	2.70	9.29	25.30
	Portugal	10.26	0.93	19.36	11.41
	Romania	54.82	0.56	15.34	39.48
	Slovak Republic	0.00	2.27	n.a.	n.a.
	Sweden	22.92	1.32	8.67	14.25
	United States	14.28	1.22	16.04	9.58
Row 2	Treaty Partners (de minimis rule applies)	28.46	1.30	9.54	22.20
	Total	21.08	2.02	11.43	12.70
Notes:					

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	14.39
Cases closed in the Bilateral stage	24.38
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	21.55	1.92	11.84	12.72
	Notes:				

Belgium

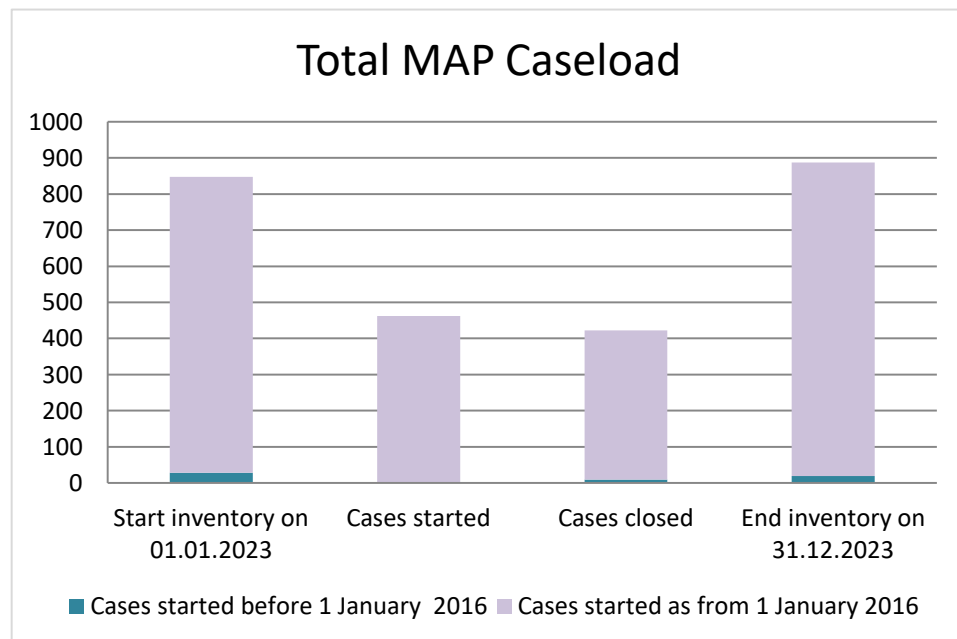


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	51	22	13	0	1	59	35.70

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	51	22	13	0	1	59	35.70
<div>Notes:</div> <div>Reporting period followed</div> <div>Definition of "Start Date" and "End Date" followed:</div> <div>Definition of "APAs concluded during the reporting period" followed:</div> <div>From 2024-01-01 to 2024-12-31</div> <div>"start date" : the date of receipt of the taxpayer's APA application containing all the required information or, where bilateral discussions may commence following notification of an APA application in another jurisdiction, the date of the notification by the treaty partner jurisdiction that receives the APA application from the taxpayer.</div> <div>The definition of "APAs concluded during the reporting period" is followed by Belgium.</div>							

Belgium

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	4	0	2	2
Other cases	24	0	7	17

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	150	70	76	144
Other cases	669	392	337	724

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	120.23
Other cases	118.15

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

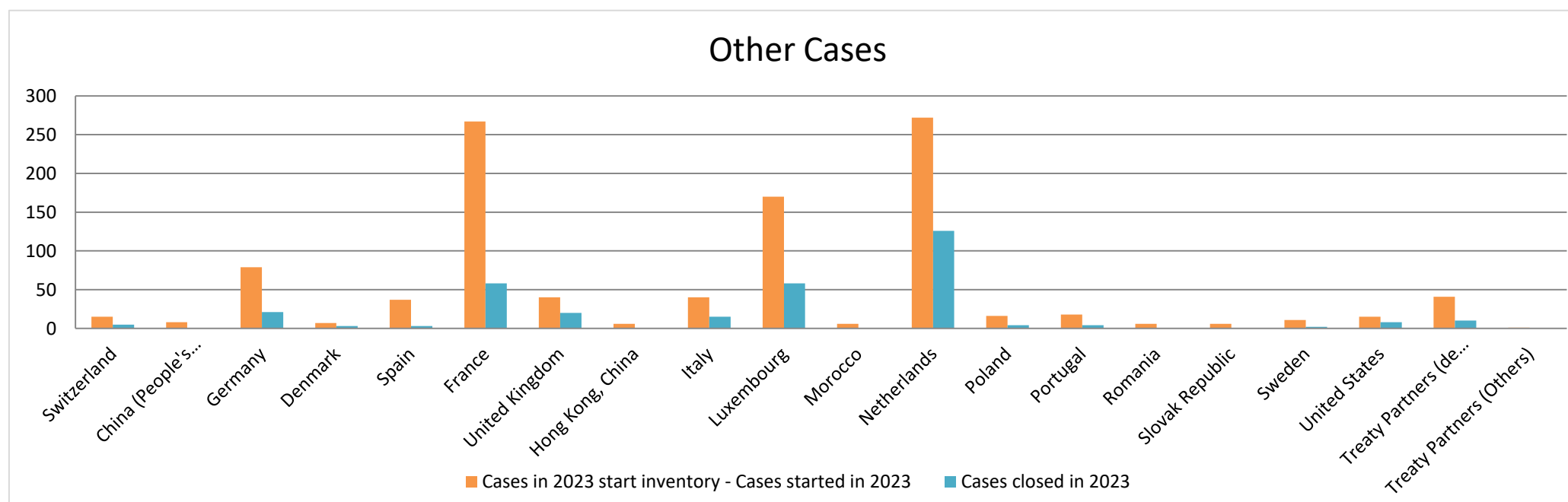
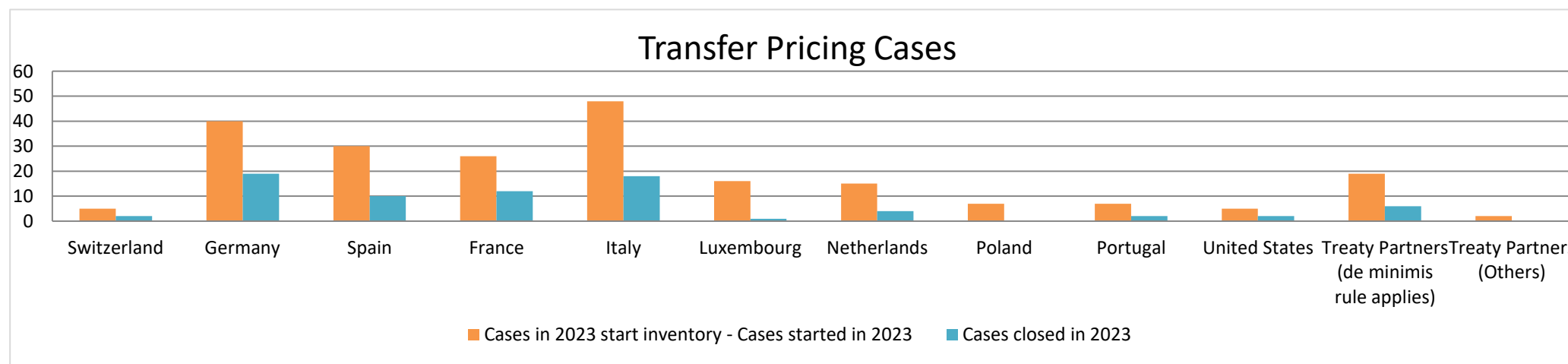
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.30	3.38	19.62	13.35
Other cases	18.59	2.39	9.05	12.46

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)

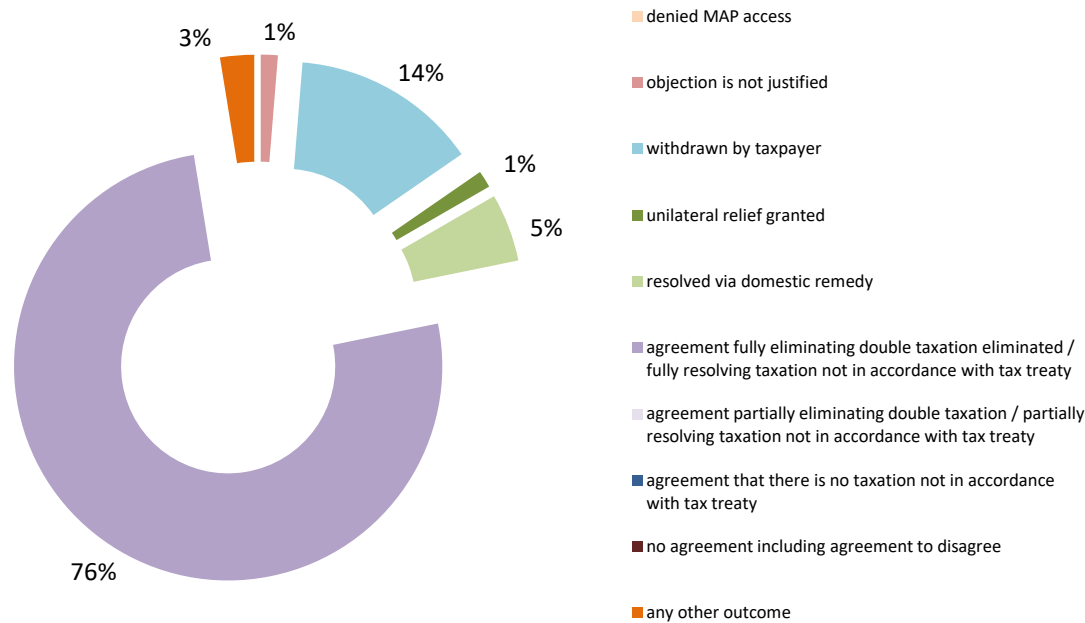
Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs



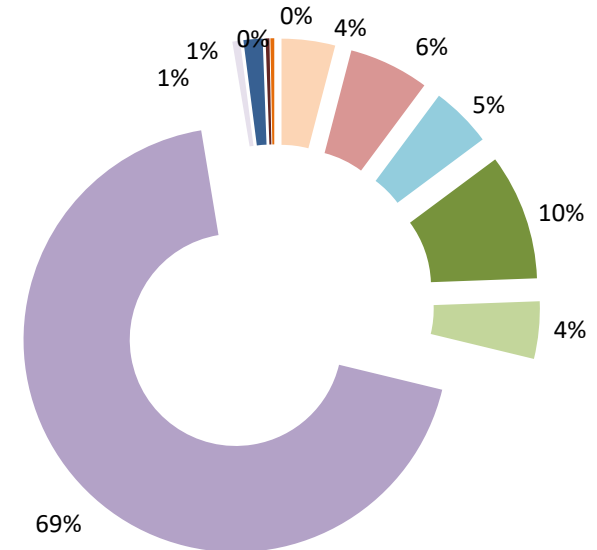
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	1	11	1	4	59	0	0	0	2	78
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	1	10	1	4	58	0	0	0	2	76
Other cases (all)	14	21	16	33	15	236	2	5	1	1	344
Cases started before 1 January 2016	1	0	0	0	0	6	0	0	0	0	7
Cases started as from 1 January 2016	13	21	16	33	15	230	2	5	1	1	337
All cases	14	22	27	34	19	295	2	5	1	3	422

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	4	0	0	1	0	0	1	0	0	0	0	2	120.23
Row 2	Others	24	1	0	0	0	0	6	0	0	0	0	17	118.15
Row 3	Total	28	1	0	1	0	0	7	0	0	0	0	19	118.61
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"</p> <p>Category of cases</p> <p>On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not.</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 MAP cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case</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	Switzerland	2	3	0	0	1	0	0	1	0	0	0	0	3
	Germany	24	16	0	0	4	0	4	11	0	0	0	0	21
	Spain	22	8	0	0	0	0	0	10	0	0	0	0	20
	France	23	3	0	0	0	0	0	12	0	0	0	0	14
	Italy	35	13	0	0	1	1	0	16	0	0	0	0	30
	Luxembourg	5	11	0	0	1	0	0	0	0	0	0	0	15
	Netherlands	7	8	0	0	1	0	0	3	0	0	0	0	11
	Poland	6	1	0	0	0	0	0	0	0	0	0	0	7
	Portugal	7	0	0	0	0	0	0	0	0	0	0	2	5
	United States	3	2	0	1	0	0	0	1	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	15	4	0	0	2	0	0	4	0	0	0	0	13
Row 3	Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
	Total	150	70	0	1	10	1	4	58	0	0	0	2	144
	Notes: N/A													

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	9	6	0	1	0	2	0	2	0	0	0	10
	China (People's Republic of)	6	2	0	0	0	0	0	0	0	0	0	8
	Germany	55	24	2	2	5	0	2	9	1	0	0	58
	Denmark	6	1	0	0	0	0	1	2	0	0	0	4
	Spain	29	8	1	1	0	0	0	1	0	0	0	34
	France	163	104	2	1	1	1	2	48	0	1	1	209
	United Kingdom	26	14	0	0	2	12	1	5	0	0	0	20
	Hong Kong, China	5	1	0	0	0	0	0	0	0	0	0	6
	Italy	26	14	2	0	0	0	1	9	1	2	0	25
	Luxembourg	103	67	1	3	0	11	1	42	0	0	0	112
	Morocco	4	2	0	0	0	0	0	0	0	0	0	6
	Netherlands	156	116	2	6	7	6	1	103	0	1	0	146
	Poland	11	5	1	1	0	0	0	1	0	1	0	12
	Portugal	14	4	1	0	0	0	1	2	0	0	0	14
	Romania	5	1	0	0	0	0	0	0	0	0	0	6
	Slovak Republic	6	0	0	0	0	0	0	0	0	0	0	6
	Sweden	6	5	0	0	0	0	2	0	0	0	0	9
	United States	8	7	0	5	1	1	0	1	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	30	11	1	1	0	0	3	5	0	0	0	31
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	669	392	13	21	16	33	15	230	2	5	1	724
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	600
>=2 and <4 years old	179
>=4 and <6 years old	62
>=6 years old	28

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	Switzerland	33.80	1.15	37.28	28.70
	Germany	13.26	9.45	15.14	8.91
	Spain	35.15	1.24	10.05	25.10
	France	23.61	0.82	14.47	10.35
	Italy	42.31	1.38	43.47	1.79
	Luxembourg	31.99	0.30	n.a.	n.a.
	Netherlands	21.98	1.06	14.61	15.72
	Portugal	58.22	1.15	53.82	4.41
	United States	9.60	6.92	0.92	18.28
	Treaty Partners (de minimis rule applies)	29.88	1.15	7.66	21.69
Row 2	Total	28.30	3.38	19.62	13.35
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	14
	Cases closed in the Bilateral stage	34
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	3.13	1.33	8.15	1.18
	Germany	24.40	2.43	4.41	22.57
	Denmark	37.35	1.15	3.46	33.88
	Spain	15.96	7.80	19.43	6.61
	France	33.57	3.84	14.20	19.23
	United Kingdom	7.21	2.67	6.76	6.32
	Italy	36.52	5.74	13.95	31.36
	Luxembourg	9.65	1.95	9.05	3.16
	Netherlands	14.34	1.27	6.93	7.96
	Poland	12.90	11.25	2.71	22.80
	Portugal	15.16	1.15	4.52	15.57
	Sweden	2.24	1.18	n.a.	n.a.
	United States	34.84	2.86	9.86	32.74
	Treaty Partners (de minimis rule applies)	17.69	1.07	9.36	12.60
	Total	18.59	2.39	9.05	12.46
Row 2	Notes:				

Annex B

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

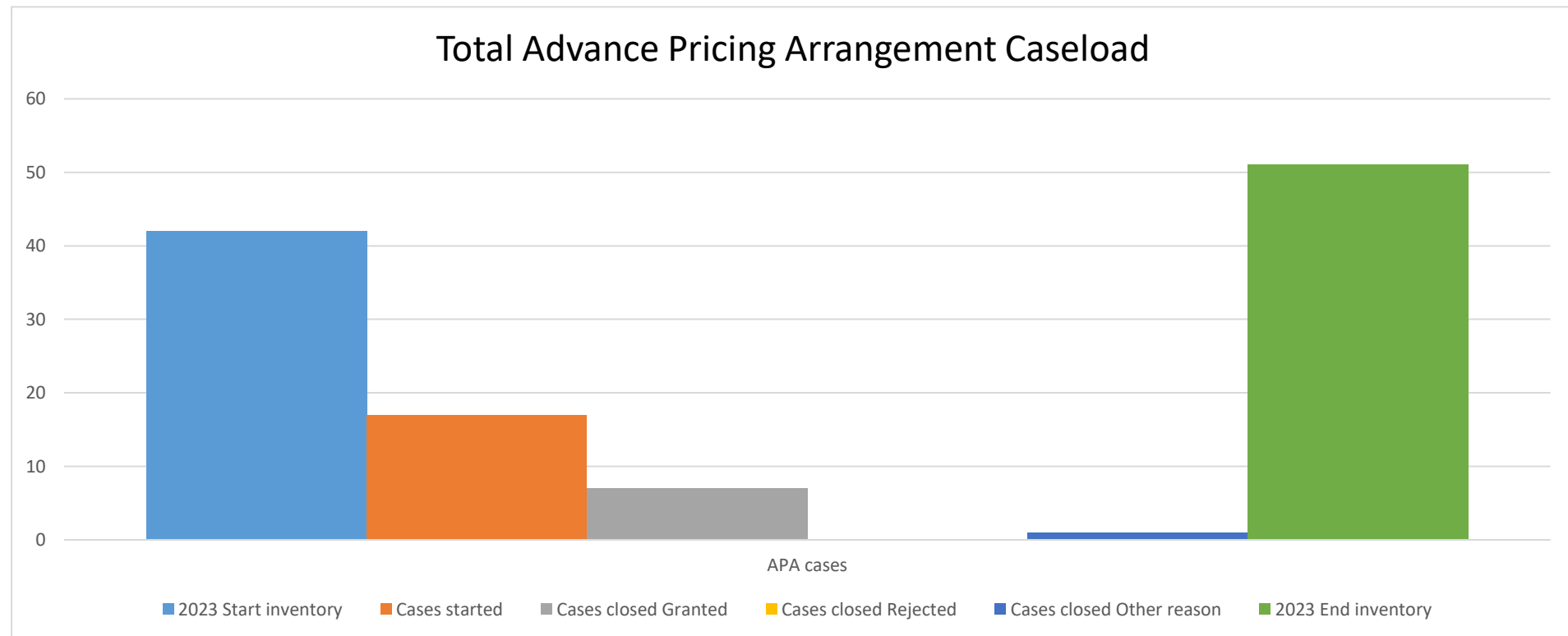
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	8
Cases closed in the Bilateral stage	22
Notes:	

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	20.38	2.57	10.66	12.59
	Notes:				

Belgium

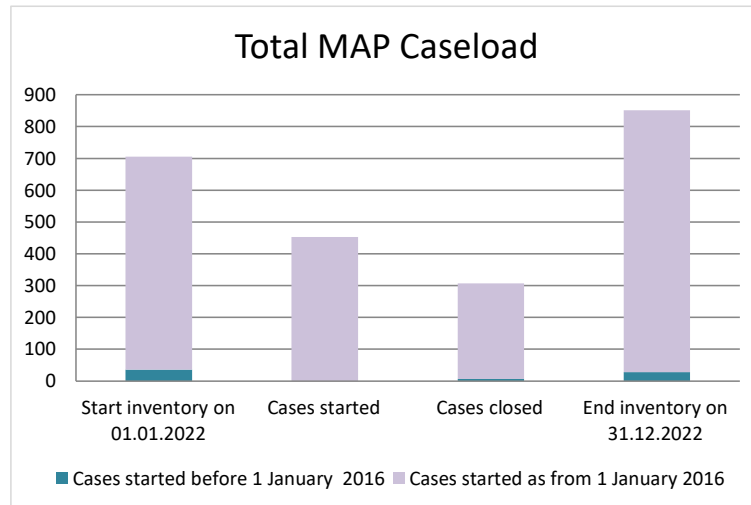


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	42	17	7	0	1	51	17.19

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	42	17	7	0	1	51	17.19
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	"start date" : the date of receipt of the taxpayer's APA application containing all the required information or, where bilateral discussions may commence following notification of an APA application in another jurisdiction, the date of the notification by the treaty partner jurisdiction that receives the APA application from the taxpayer. "end date" : the date on which the competent authorities sign the mutual agreement with respect to the APA case. "reporting cycle" : 12-month period from 01.01.20xx tot 31.12.20xx						
Definition of "APAs concluded during the reporting period" followed:	The definition of "APAs concluded during the reporting period" is followed by Belgium.						
Further information							

Belgium



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	5	0	1	4
Other cases	30	0	6	24

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	127	61	35	153
Other cases	543	392	265	670

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	137.69
Other cases	104.93

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

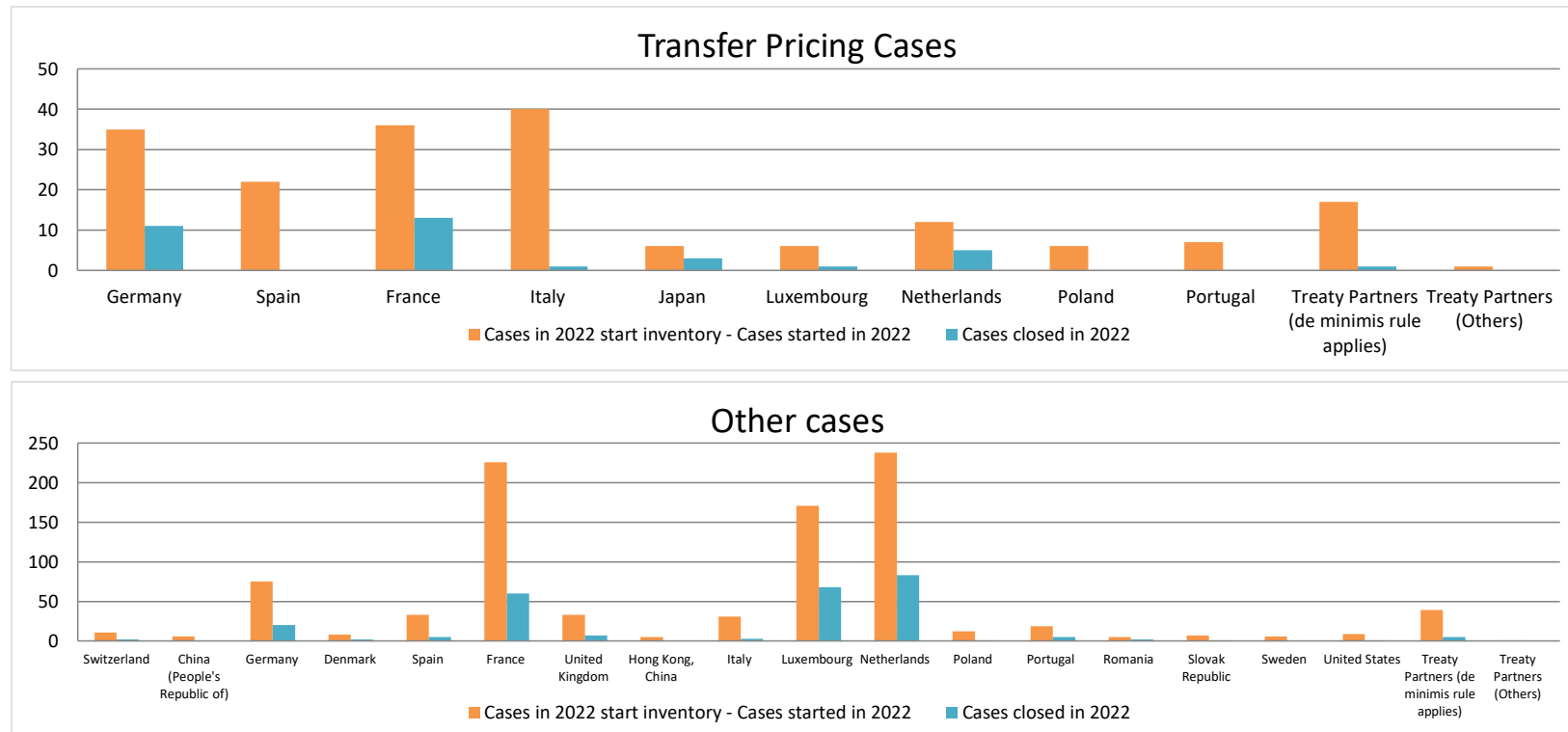
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.40	1.89	10.38	17.60
Other cases	14.91	1.93	6.39	12.64

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.

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.



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	3	3	1	29	0	0	0	0	36
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	3	3	0	29	0	0	0	0	35
Other cases (all)	17	19	8	43	18	159	2	0	5	0	271
Cases started before 1 January 2016	1	0	0	0	0	2	0	0	3	0	6
Cases started as from 1 January 2016	16	19	8	43	18	157	2	0	2	0	265
All cases	17	19	11	46	19	188	2	0	5	0	307

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	5	0	0	0	0	1	0	0	0	0	0	4	137.69
Row 2	Others	30	1	0	0	0	0	2	0	0	3	0	24	104.93
Row 3	Total	35	1	0	0	0	1	2	0	0	3	0	28	109.61
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"</p> <p>Category of cases</p> <p>On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not</p> <p>Potential mismatches between 2022 start inventory and 2021 end inventory</p> <p>BCA was only informed in 2022 of a MAP-case introduced in 2015. This MAP-case has been added to the inventory.</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 MAP cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.</p>														

	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	Germany	19	16	0	0	3	0	0	8	0	0	0	0	24
	Spain	11	11	0	0	0	0	0	0	0	0	0	0	22
	France	29	7	0	0	0	1	0	12	0	0	0	0	23
	Italy	32	8	0	0	0	1	0	0	0	0	0	0	39
	Japan	5	1	0	0	0	0	0	3	0	0	0	0	3
	Luxembourg	4	2	0	0	0	0	0	1	0	0	0	0	5
	Netherlands	6	6	0	0	0	0	0	5	0	0	0	0	7
	Poland	6	0	0	0	0	0	0	0	0	0	0	0	6
	Portugal	2	5	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	13	4	0	0	0	1	0	0	0	0	0	0	16
	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Row 3	Total	127	61	0	0	3	3	0	29	0	0	0	0	153
	Notes:													

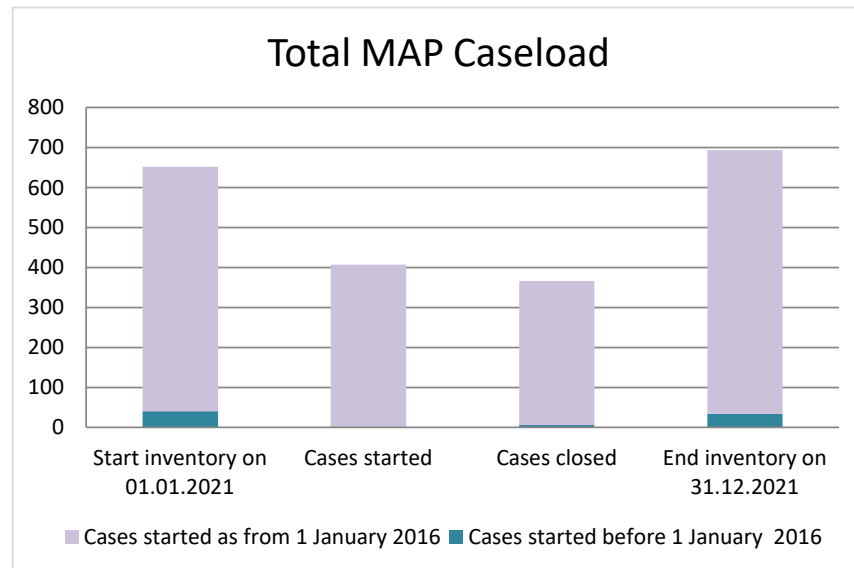
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory 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	4	7	0	0	0	1	0	1	0	0	0	9
	China (People's Republic of)	6	0	0	0	0	0	0	0	0	0	0	6
	Germany	44	31	4	1	3	4	2	6	0	0	0	55
	Denmark	3	5	0	1	0	0	0	1	0	0	0	6
	Spain	24	9	2	1	0	0	0	2	0	0	0	28
	France	161	65	1	7	1	3	9	37	1	0	1	166
	United Kingdom	12	21	0	0	0	4	0	3	0	0	0	26
	Hong Kong, China	5	0	0	0	0	0	0	0	0	0	0	5
	Italy	24	7	1	0	0	0	0	2	0	0	0	28
	Luxembourg	79	92	3	4	1	18	3	38	0	0	1	103
	Netherlands	122	116	3	5	3	11	0	60	1	0	0	155
	Poland	7	5	0	0	0	0	1	0	0	0	0	11
	Portugal	8	11	1	0	0	1	1	2	0	0	0	14
	Romania	4	1	0	0	0	0	0	2	0	0	0	3
	Slovak Republic	6	1	0	0	0	0	1	0	0	0	0	6
	Sweden	4	2	0	0	0	0	0	0	0	0	0	6
	United States	7	2	0	0	0	0	0	1	0	0	0	8
	Treaty Partners (de minimis rule applies)	22	17	1	0	0	1	1	2	0	0	0	34
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	543	392	16	19	8	43	18	157	2	0	2	670
Row 2	Notes:												
Row 3													

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	31.94	2.98	11.24	20.70
	France	23.88	1.80	10.68	16.03
	Italy	6.97	1.15	n.a.	n.a.
	Japan	17.37	1.04	13.41	12.59
	Luxembourg	40.47	1.05	9.96	30.51
	Netherlands	10.99	0.67	4.32	10.52
Row 2	Treaty Partners (de minimis rule applies)	2.83	1.18	n.a.	n.a.
	Total	23.40	1.89	10.38	17.60
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	10.92	0.84	2.50	1.81
	Germany	16.44	1.84	1.98	25.41
	Denmark	11.59	6.39	5.03	5.36
	Spain	19.38	1.76	11.55	17.29
	France	21.56	3.09	7.26	19.56
	United Kingdom	6.27	2.86	1.45	8.98
	Italy	11.43	1.03	7.35	8.25
	Luxembourg	9.57	1.67	8.81	5.49
	Netherlands	14.96	1.36	5.02	11.78
	Poland	1.84	0.59	n.a.	n.a.
	Portugal	7.22	1.15	2.85	6.16
	Romania	37.40	0.56	15.34	22.06
	Slovak Republic	26.50	0.39	1.15	25.35
	United States	13.81	0.99	9.83	3.98
Row 2	Treaty Partners (de minimis rule applies)	12.85	1.43	4.94	10.19
	Total	14.91	1.93	6.39	12.64
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	15.90	1.92	6.92	13.30
Notes:					

Belgium



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	1	5
Other cases	34	0	5	29

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	118	48	41	125
Other cases	494	359	319	534

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	60.53
Other cases	117.56

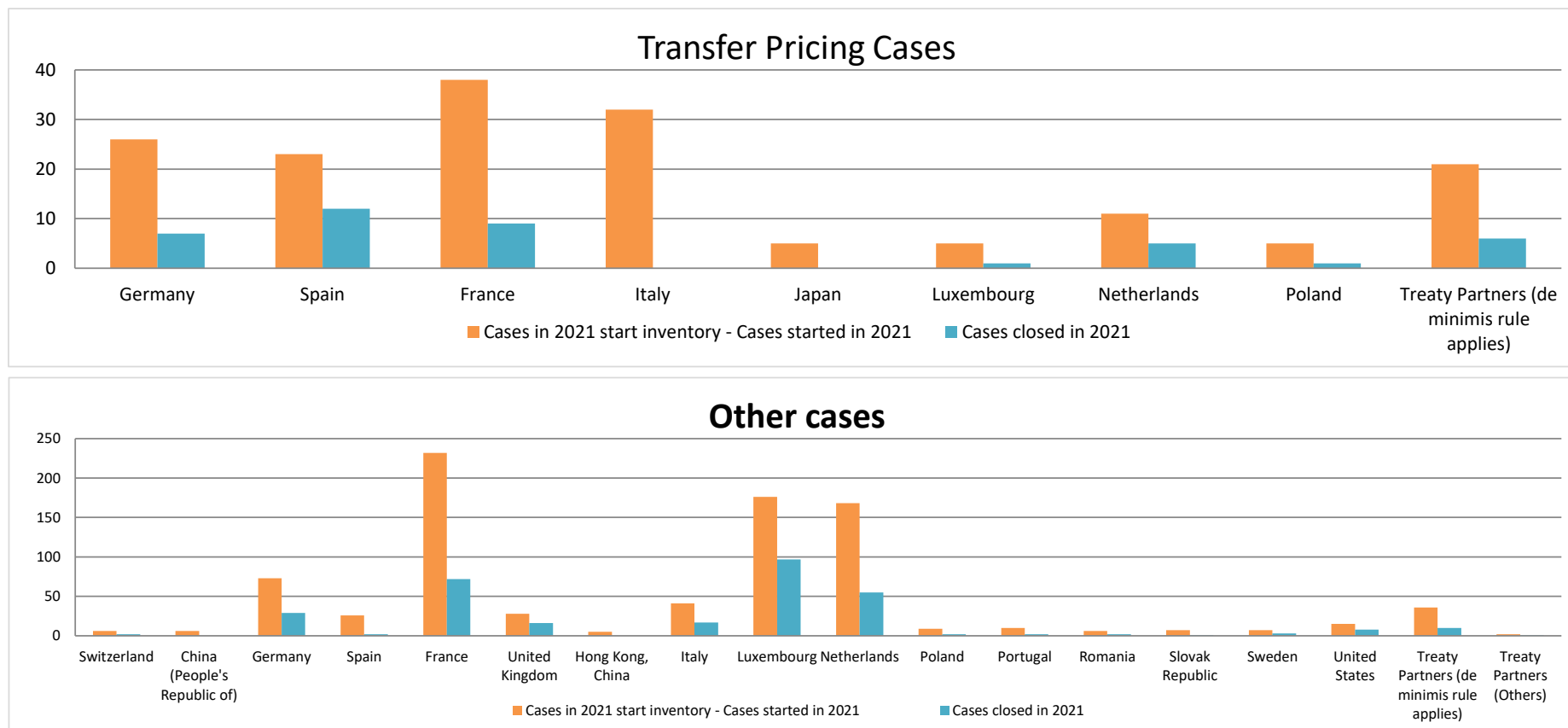
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	18.41	4.08	10.39	10.00
Other cases	12.94	1.63	5.69	11.29

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)

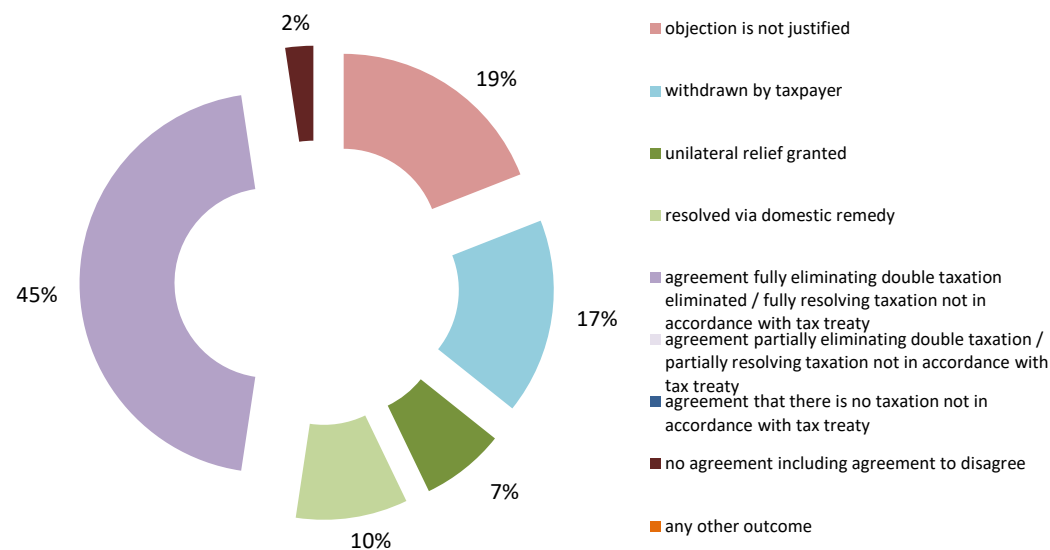
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



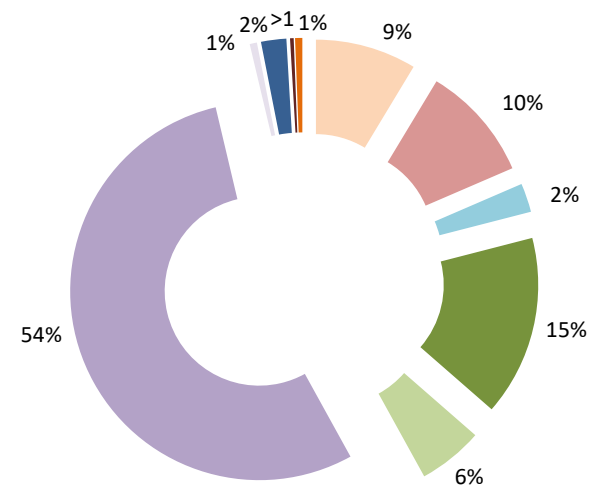
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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	8	7	3	4	19	0	0	1	0	42
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	8	7	3	4	19	0	0	0	0	41
Other cases (all)	28	32	8	50	18	176	2	7	1	2	324
Cases started before 1 January 2016	0	1	0	0	0	3	0	1	0	0	5
Cases started as from 1 January 2016	28	31	8	50	18	173	2	6	1	2	319
All cases	28	40	15	53	22	195	2	7	2	2	366

	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	6	0	0	0	0	0	0	0	0	1	0	5	60.53
Row 2	Others	34	0	1	0	0	0	3	0	1	0	0	29	117.56
Row 3	Total	40	0	1	0	0	0	3	0	1	1	0	34	108.06
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases			A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"											
Category of cases			On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not											
Notes on the computation of average time			The average time taken to close pre-2016 MAP cases was computed by applying the following rules:(i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.											

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 / 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	19	7	0	0	2	2	0	3	0	0	0	19
	Spain	12	11	0	5	1	0	0	6	0	0	0	11
	France	29	9	0	0	3	0	4	2	0	0	0	29
	Italy	23	9	0	0	0	0	0	0	0	0	0	32
	Japan	4	1	0	0	0	0	0	0	0	0	0	5
	Luxembourg	4	1	0	0	0	0	0	1	0	0	0	4
	Netherlands	7	4	0	0	0	1	0	4	0	0	0	6
	Poland	5	0	0	0	1	0	0	0	0	0	0	4
	Treaty Partners (de minimis rule applies)	15	6	0	3	0	0	0	3	0	0	0	15
Row 2	Total	118	48	0	8	7	3	4	19	0	0	0	125
Notes:													

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	4	2	0	0	0	1	1	0	0	0	0	4
	China (People's Republic of)	4	2	0	0	0	0	0	0	0	0	0	6
	Germany	44	29	1	6	1	4	2	15	0	0	0	44
	Spain	18	8	0	0	1	0	1	0	0	0	0	24
	France	153	79	12	8	2	1	7	40	0	2	0	160
	United Kingdom	22	6	0	6	0	0	0	10	0	0	0	12
	Hong Kong, China	5	0	0	0	0	0	0	0	0	0	0	5
	Italy	32	9	1	2	1	0	0	12	0	0	1	24
	Luxembourg	71	105	8	1	0	35	3	50	0	0	0	79
	Netherlands	79	89	3	4	3	8	3	32	2	0	0	113
	Poland	6	3	0	0	0	0	0	2	0	0	0	7
	Portugal	6	4	1	1	0	0	0	0	0	0	0	8
	Romania	4	2	1	0	0	0	0	1	0	0	0	4
	Slovak Republic	5	2	0	0	0	0	0	1	0	0	0	6
	Sweden	4	3	0	0	0	1	0	2	0	0	0	4
	United States	12	3	0	0	0	0	0	5	0	3	0	7
	Treaty Partners (de minimis rule applies)	23	13	1	3	0	0	1	3	0	1	1	26
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	1	1
	Total	494	359	28	31	8	50	18	173	2	6	1	534
Notes:													

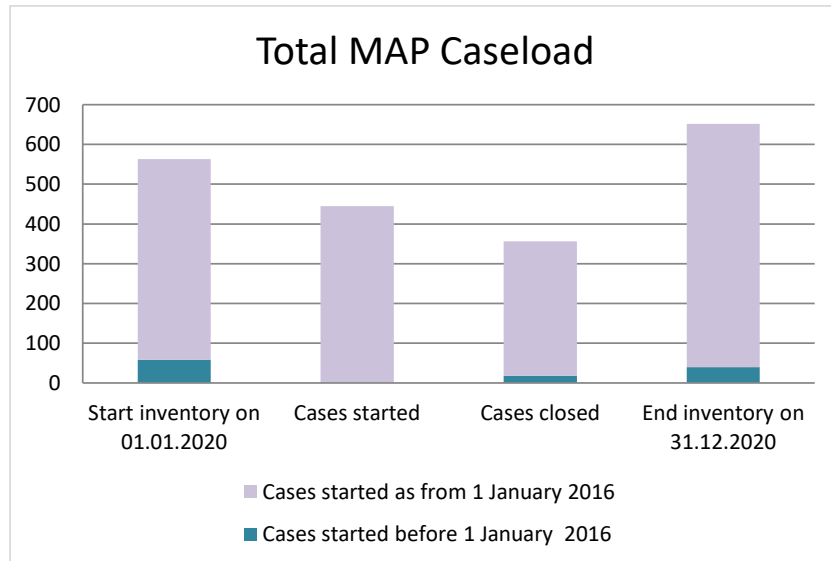
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	18.01	2.32	13.24	6.50
	Spain	16.09	3.34	8.87	15.24
	France	21.21	5.91	14.63	6.81
	Luxembourg	37.91	1.15	24.33	13.58
	Netherlands	17.42	1.05	8.25	7.21
Row 2	Poland	12.89	0.23	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	17.84	8.50	3.16	9.80
	Total	18.41	4.08	10.39	10.00
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	10.14	0.25	1.61	18.44
	Germany	13.70	1.51	7.26	14.36
	Spain	5.97	4.37	n.a.	n.a.
	France	17.41	2.23	7.74	14.07
	United Kingdom	9.93	0.98	3.21	6.76
	Italy	16.36	1.11	3.99	14.52
	Luxembourg	7.39	1.75	5.13	4.41
	Netherlands	11.24	1.01	4.95	9.52
	Poland	33.52	1.15	11.65	21.86
	Portugal	3.30	1.15	n.a.	n.a.
	Romania	15.42	0.79	0.00	30.87
	Slovak Republic	18.84	0.30	2.27	16.57
	Sweden	30.10	0.90	1.50	41.13
	United States	23.69	0.82	2.97	17.65
Row 2	Treaty Partners (de minimis rule applies)	21.72	2.93	5.91	23.57
Row 3	Treaty Partners (Others)	51.81	1.15	9.04	42.77
	Total	12.94	1.63	5.69	11.29
Notes:					

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	
Row 1	Total Average Time	13.56	1.91	6.12	11.18
	Notes:				

Belgium



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	7	0	1	6
Other cases	51	0	17	34

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	85	49	16	118
Other cases	420	396	322	494

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	81.11
Other cases	74.82

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

(i) start date: the date of filing of the MAP request; and

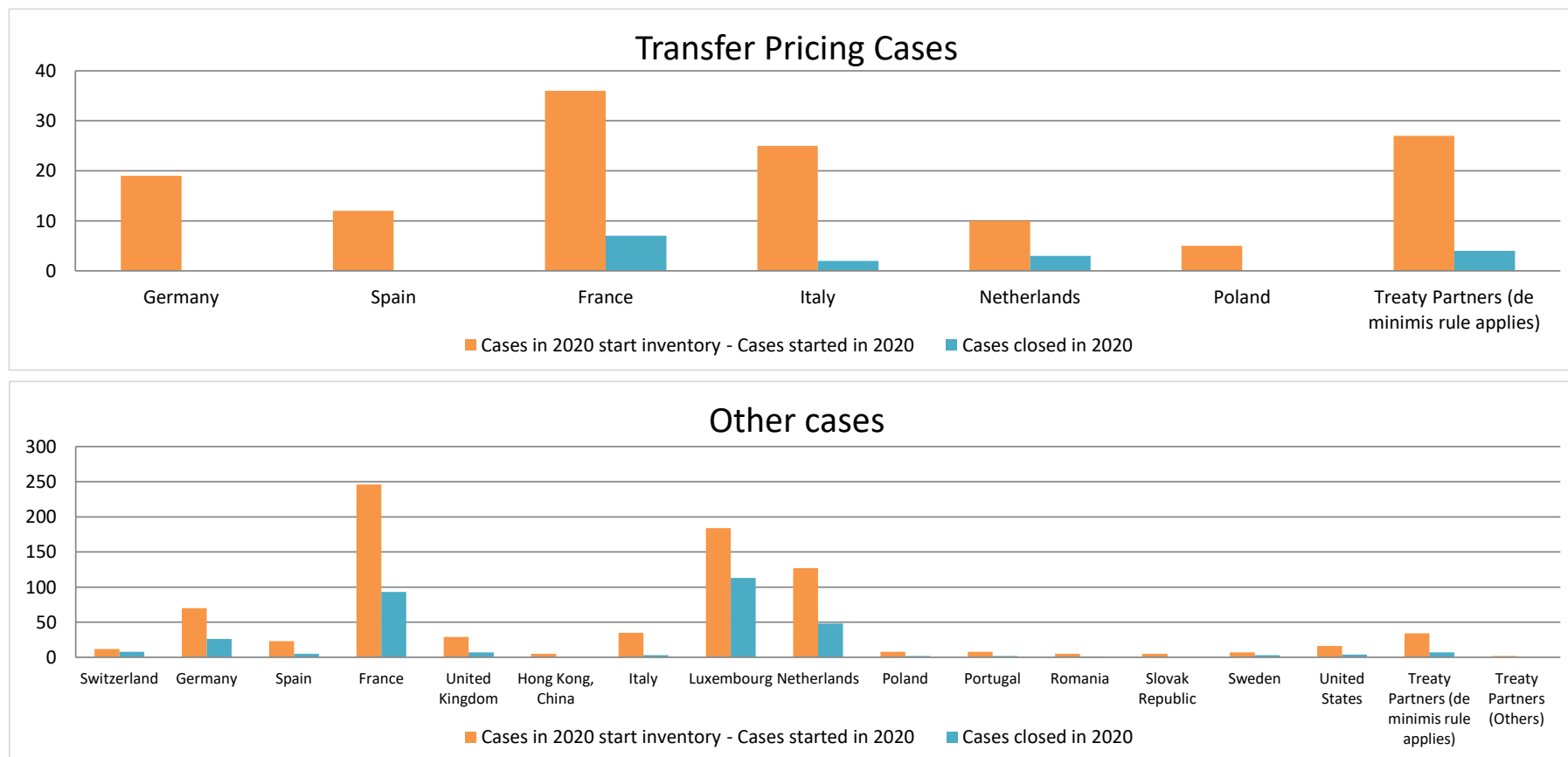
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayers approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.84	1.01	11.61	10.07
Other cases	9.48	1.86	5.04	8.19

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)

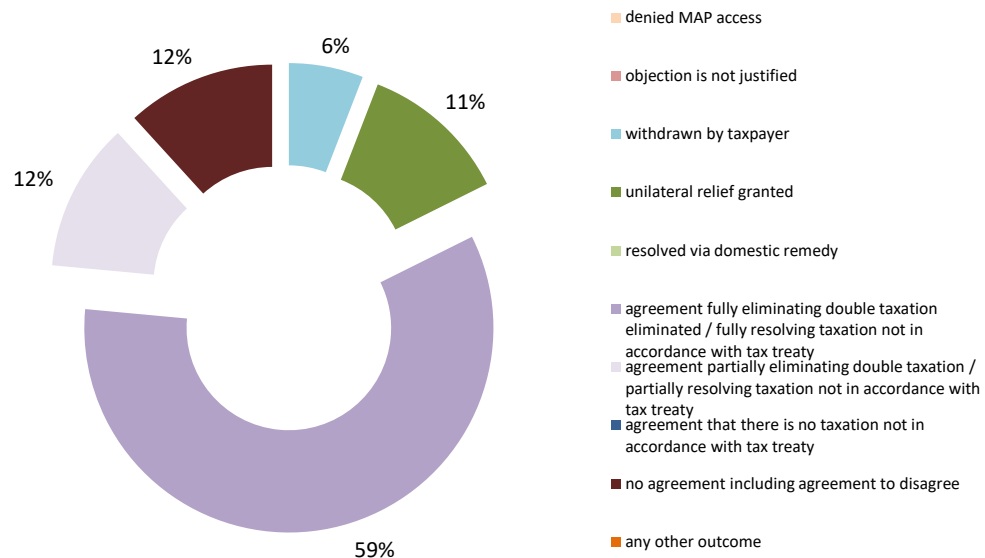
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



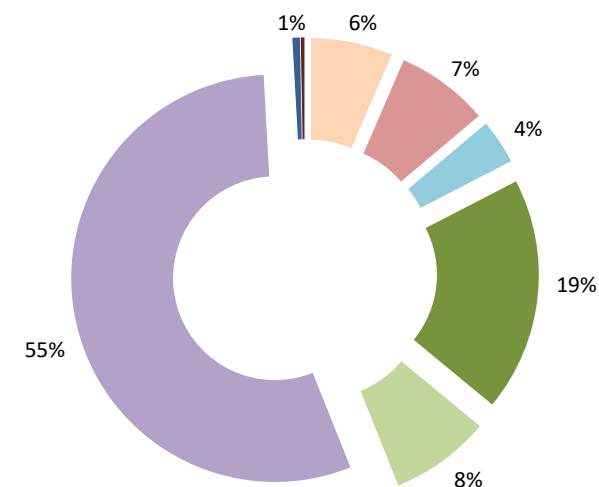
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	1	2	0	10	2	0	2	0	17
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	2	0	9	2	0	2	0	16
Other cases (all)	22	25	12	63	27	187	0	2	1	0	339
Cases started before 1 January 2016	0	1	0	1	2	13	0	0	0	0	17
Cases started as from 1 January 2016	22	24	12	62	25	174	0	2	1	0	322
All cases	22	25	13	65	27	197	2	2	3	0	356

	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	7	0	0	0	0	0	1	0	0	0	0	6	81.11
Row 2	Others	51	0	1	0	1	2	13	0	0	0	0	34	74.82
Row 3	Total	58	0	1	0	1	2	14	0	0	0	0	40	75.17
	<u>Notes:</u> Definition of a MAP case and counting of MAP cases A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes" Category of cases On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not Notes on the computation of average time The average time taken to close pre-2016 MAP cases was computed by applying the following rules:(i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayers approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.													

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	Germany	10	9	0	0	0	0	0	0	0	0	0	19
	Spain	6	6	0	0	0	0	0	0	0	0	0	12
	France	25	11	0	0	1	0	0	4	0	2	0	29
	Italy	17	8	0	0	0	2	0	0	0	0	0	23
	Netherlands	5	5	0	0	0	0	0	2	1	0	0	7
Row 2	Poland	3	2	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	19	8	0	0	0	0	0	3	1	0	0	23
	Total	85	49	0	0	1	2	0	9	2	0	2	118
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	
Switzerland	3	9	0	0	1	0	1	6	0	0	0	0	4	
Germany	40	30	0	1	3	10	4	8	0	0	0	0	44	
Spain	15	8	1	1	0	0	1	2	0	0	0	0	18	
France	138	108	11	7	1	3	5	64	0	1	1	0	153	
United Kingdom	10	19	2	0	0	0	1	3	0	1	0	0	22	
Hong Kong, China	5	0	0	0	0	0	0	0	0	0	0	0	5	
Italy	23	12	1	0	0	0	0	2	0	0	0	0	32	
Luxembourg	75	109	3	9	2	43	2	54	0	0	0	0	71	
Netherlands	58	69	2	5	5	5	7	24	0	0	0	0	79	
Poland	3	5	0	0	0	1	0	1	0	0	0	0	6	
Portugal	2	6	1	0	0	0	0	1	0	0	0	0	6	
Romania	4	1	1	0	0	0	0	0	0	0	0	0	4	
Slovak Republic	4	1	0	0	0	0	0	0	0	0	0	0	5	
Sweden	4	3	0	0	0	0	1	2	0	0	0	0	4	
United States	12	4	0	0	0	0	0	4	0	0	0	0	12	
Treaty Partners (de minimis rule applies)	22	12	0	1	0	0	3	3	0	0	0	0	27	
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
Total	420	396	22	24	12	62	25	174	0	2	1	0	494	
Notes:														

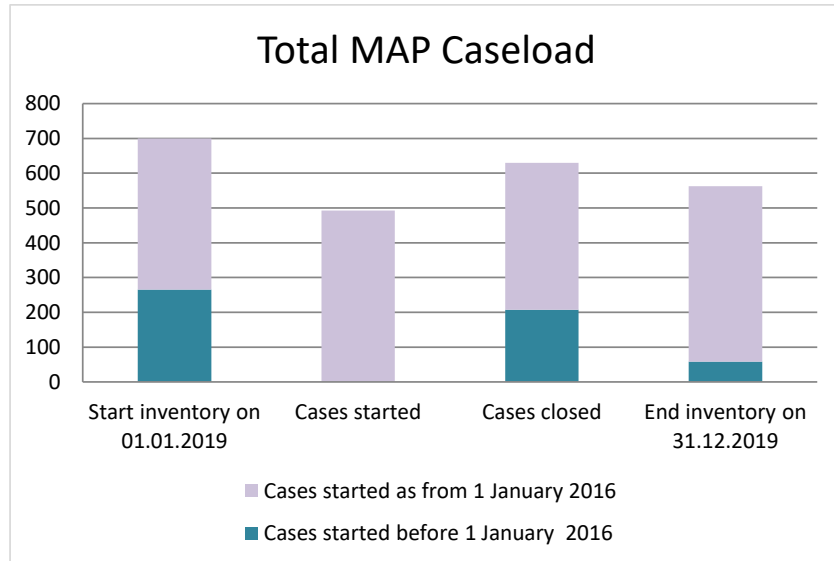
	Table 1: Attribution / Allocation MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	France	24.34	1.03	13.14	12.72
	Italy	10.08	1.15	n.a.	n.a.
	Netherlands	17.62	0.69	7.80	3.44
Row 2	Treaty Partners (de minimis rule applies)	14.50	1.15	n.a.	n.a.
	Total	18.84	1.01	11.61	10.07
	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	7.98	1.05	5.80	3.04
	Germany	9.48	1.02	4.45	11.22
	Spain	10.42	1.15	1.04	15.67
	France	12.91	2.61	5.96	10.04
	United Kingdom	11.62	1.09	5.39	10.51
	Italy	15.70	1.15	0.84	21.28
	Luxembourg	6.99	1.92	5.50	5.14
	Netherlands	7.68	1.18	3.60	6.47
	Poland	8.16	4.15	1.41	3.64
	Portugal	5.72	1.15	4.56	6.46
	Romania	0.00	0.85	n.a.	n.a.
	Sweden	12.71	1.14	2.90	9.81
	United States	15.98	1.15	1.17	14.81
	Treaty Partners (de minimis rule applies)	10.17	1.46	6.48	12.73
Row 2	Total	9.48	1.86	5.04	8.19
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	9.92	1.82	5.26	8.25
	<u>Notes:</u>				

Belgium



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	20	0	13	7
Other cases	245	0	194	51

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	58	51	24	85
Other cases	377	442	399	420

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.31
Other cases	74.89

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

(i) start date: the date of filing of the MAP request; and

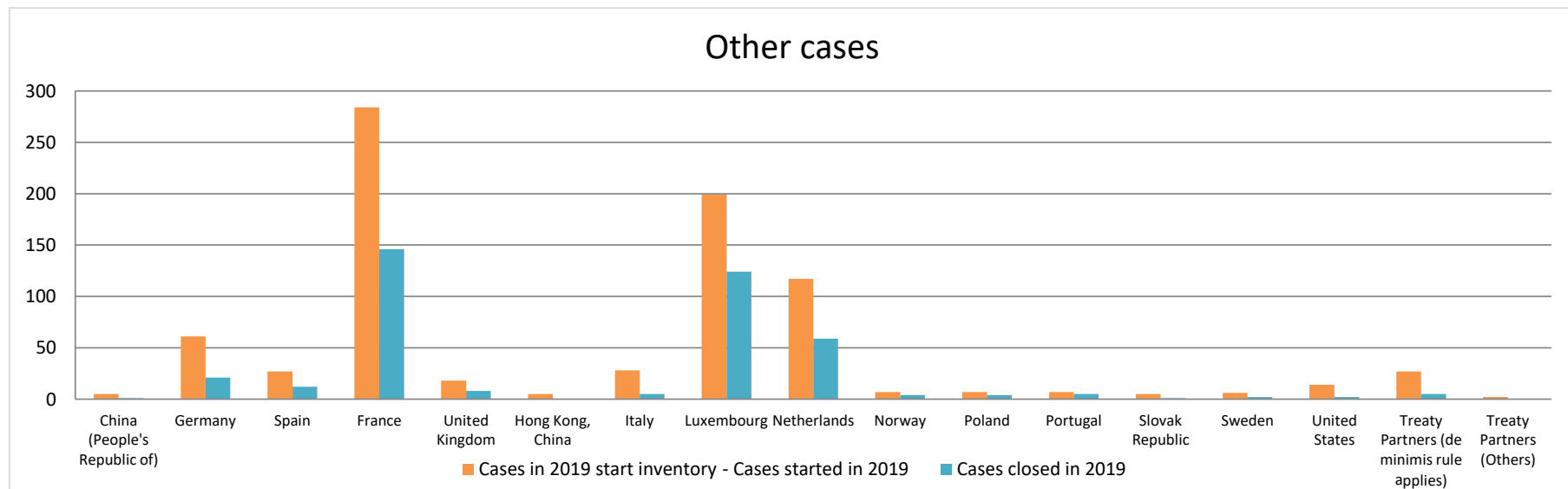
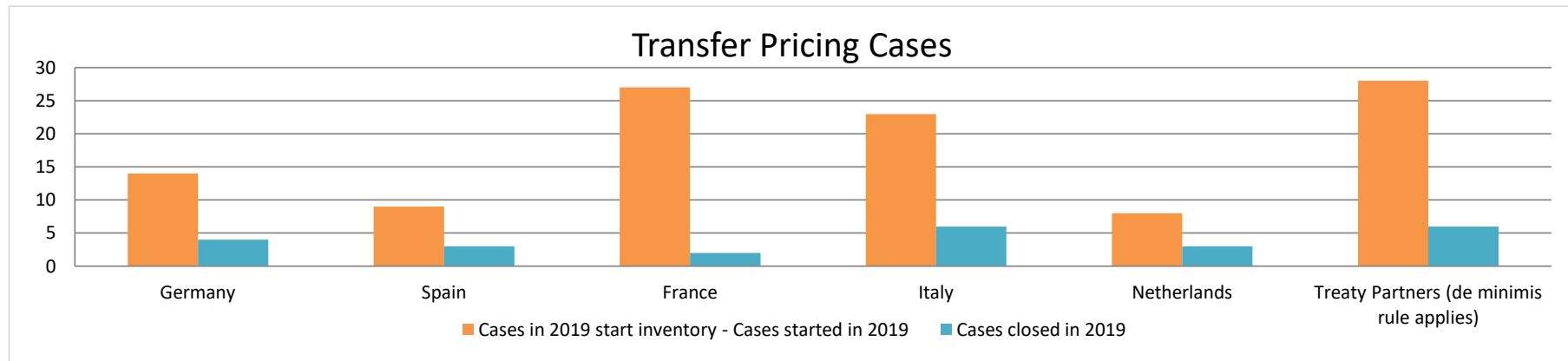
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.15	2.30	13.30	6.70
Other cases	10.20	1.88	7.29	7.10

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)

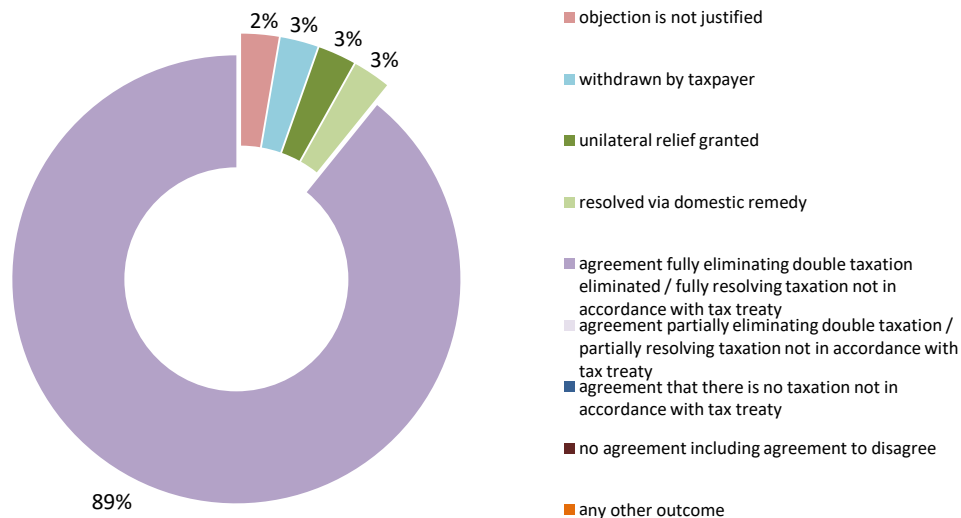
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



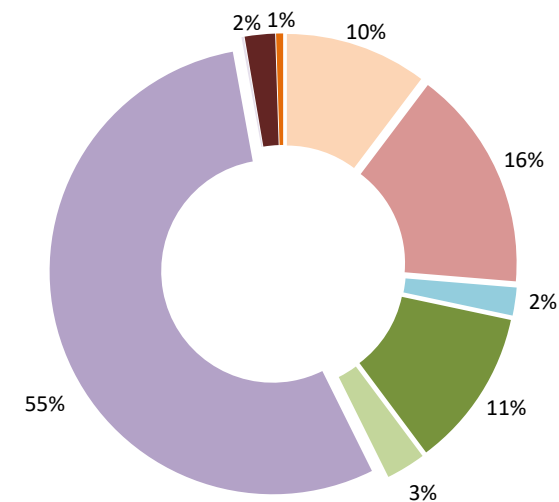
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	1	1	1	1	33	0	0	0	0	37
Cases started before 1 January 2016	0	0	1	0	0	12	0	0	0	0	13
Cases started as from 1 January 2016	0	1	0	1	1	21	0	0	0	0	24
Other cases (all)	61	95	12	68	17	323	1	0	13	3	593
Cases started before 1 January 2016	4	50	1	16	4	109	0	0	8	2	194
Cases started as from 1 January 2016	57	45	11	52	13	214	1	0	5	1	399
All cases	61	96	13	69	18	356	1	0	13	3	630

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

	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	20	0	0	1	0	0	12	0	0	0	0	7	52.31
Row 2	Others	245	4	50	1	16	4	109	0	0	8	2	51	74.89
Row 3	Total	265	4	50	2	16	4	121	0	0	8	2	58	73.47
<u>Notes:</u> 1) Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes" 2) A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not 3) The start inventory of MAP cases (other cases) on 1 January 2019 differs from the end inventory on 31 December 2018 as Belgium has only been informed in 2019 of some MAP cases already introduced in other member States before 2016. 4) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.														

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	Germany	6	8	0	0	0	0	4	0	0	0	0	10
	Spain	7	2	0	0	0	0	3	0	0	0	0	6
	France	12	15	0	0	0	1	0	0	0	0	0	25
	Italy	12	11	0	0	0	0	6	0	0	0	0	17
	Netherlands	3	5	0	0	0	0	3	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	18	10	0	1	0	0	4	0	0	0	0	22
	Total	58	51	0	1	0	1	21	0	0	0	0	85
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
China (People's Republic of)	4	1	0	0	1	0	0	0	0	0	0	0	4
Germany	30	31	1	7	1	3	0	9	0	0	0	0	40
Spain	14	13	2	4	0	1	1	4	0	0	0	0	15
France	151	133	40	11	1	4	4	83	0	0	3	0	138
United Kingdom	7	11	1	0	0	0	1	6	0	0	0	0	10
Hong Kong, China	0	5	0	0	0	0	0	0	0	0	0	0	5
Italy	12	16	0	2	1	1	0	1	0	0	0	0	23
Luxembourg	66	133	7	6	3	39	2	66	0	0	1	0	75
Netherlands	57	60	2	8	4	3	4	36	1	0	1	0	58
Norway	4	3	1	1	0	0	0	2	0	0	0	0	3
Poland	2	5	1	3	0	0	0	0	0	0	0	0	3
Portugal	3	4	1	1	0	0	1	2	0	0	0	0	2
Slovak Republic	1	4	1	0	0	0	0	0	0	0	0	0	4
Sweden	2	4	0	1	0	0	0	1	0	0	0	0	4
United States	7	7	0	0	0	1	0	1	0	0	0	0	12
Treaty Partners (de minimis rule applies)	15	12	0	1	0	0	0	3	0	0	0	1	22
Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	377	442	57	45	11	52	13	214	1	0	5	1	420
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	Germany	17.31	2.17	16.24	6.82
	Spain	19.89	1.15	4.87	15.02
	France	12.10	3.53	5.11	6.99
	Italy	23.52	1.12	20.28	3.24
Row 2	Netherlands	19.43	0.78	9.24	3.55
	Treaty Partners (de minimis rule applies)	25.85	4.48	14.91	8.90
	Total	21.15	2.30	13.30	6.70
Notes:					

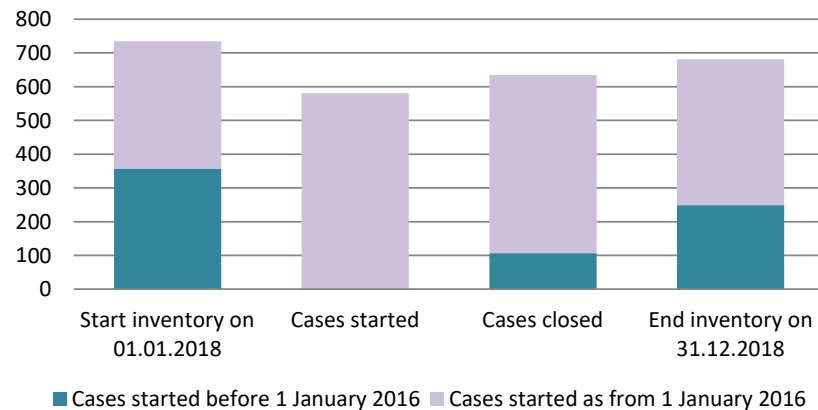
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	China (People's Republic of)	1.51	0.59	n.a.	n.a.
	Germany	13.96	1.07	5.55	12.57
	Spain	10.50	1.16	7.49	12.03
	France	13.01	2.39	10.20	8.17
	United Kingdom	7.89	0.91	4.05	5.93
	Italy	19.01	1.09	9.67	24.89
	Luxembourg	5.64	2.11	6.22	2.66
	Netherlands	10.58	1.07	4.74	7.52
	Norway	9.03	1.11	1.36	14.10
	Poland	8.60	1.04	n.a.	n.a.
	Portugal	6.56	0.70	0.60	10.09
	Slovak Republic	9.23	1.25	n.a.	n.a.
	Sweden	2.94	1.41	0.36	2.17
	United States	9.55	0.59	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	25.96	1.66	5.07	22.02
	Total	10.20	1.88	7.29	7.10
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	10.82	1.90	7.73	7.07
	<u>Notes:</u>				

Belgium

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	37	0	17	20
Other cases	319	0	90	229

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	45	35	22	58
Other cases	334	546	506	374

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.19
Other cases	55.19

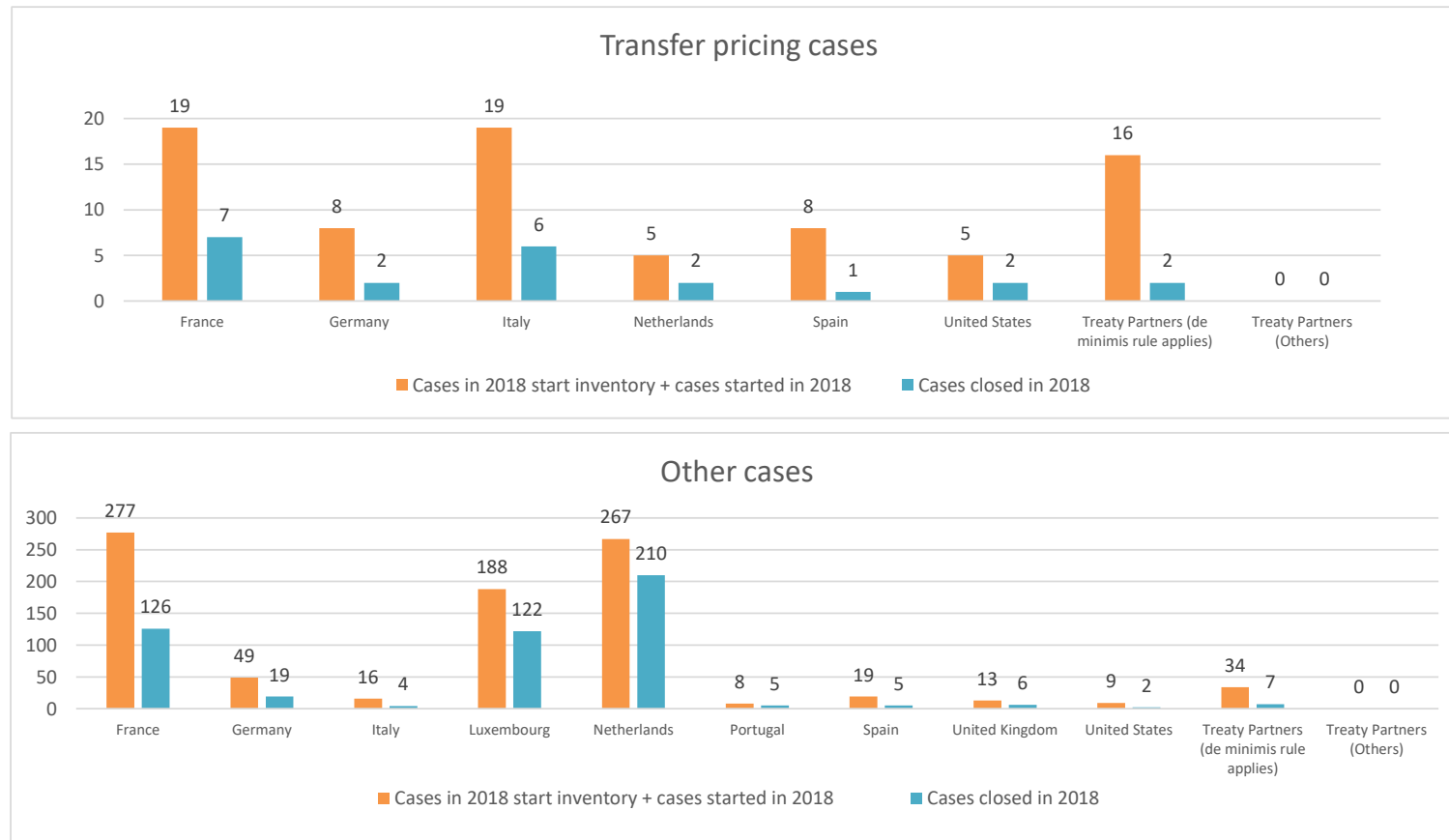
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.81	1.84	10.71	9.64
Other cases	6.34	1.44	6.00	6.93

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)

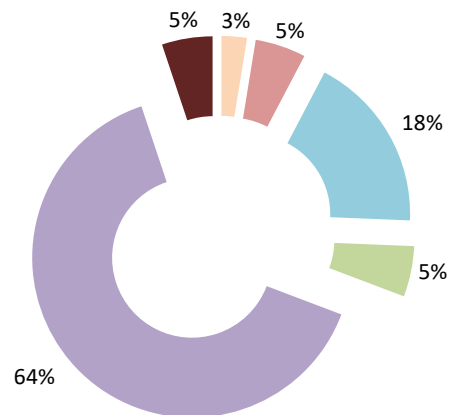
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



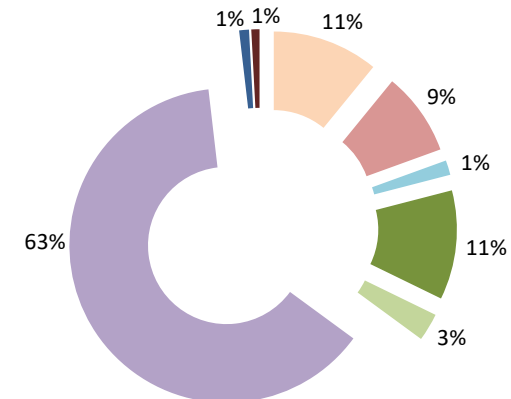
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	2	7	0	2	25	0	0	2	0	39
Cases started before 1 January 2016	0	0	4	0	0	12	0	0	1	0	17
Cases started as from 1 January 2016	1	2	3	0	2	13	0	0	1	0	22
Other cases (all)	65	51	9	67	17	376	0	6	5	0	596
Cases started before 1 January 2016	4	16	1	1	6	58	0	0	4	0	90
Cases started as from 1 January 2016	61	35	8	66	11	318	0	6	1	0	506
All cases	66	53	16	67	19	401	0	6	7	0	635

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	37	0	0	4	0	0	12	0	0	1	0	20	41.19
Row 2	Others	319	4	16	1	1	6	58	0	0	4	0	229	55.19
Row 3	Total	356	4	16	5	1	6	70	0	0	5	0	249	52.97

Notes:

- 1) Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"
- 2) A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not
- 3) The start inventory of MAP cases (other cases) on 1 January 2018 differs from the end inventory on 31 December 2017 as Belgium has only been informed in 2018 of several MAP-cases already introduced in other member States before 2016.
- 4) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date of filing of the MAP request; and
 - (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

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 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	France	12	7	0	1	1	0	1	3	0	0	1	0	12
	Germany	6	2	0	0	0	0	0	2	0	0	0	0	6
	Italy	13	6	0	0	2	0	1	3	0	0	0	0	13
	Netherlands	2	3	1	1	0	0	0	0	0	0	0	0	3
	Spain	2	6	0	0	0	0	0	1	0	0	0	0	7
	United States	3	2	0	0	0	0	0	2	0	0	0	0	3
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7	9	0	0	0	0	0	2	0	0	0	0	14
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	45	35	1	2	3	0	2	13	0	0	1	0	58
	Notes													

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	France	138	139	41	19	1	9	3	53	0	0	0	151
	Germany	27	22	0	2	2	4	2	9	0	0	0	30
	Italy	9	7	1	2	1	0	0	0	0	0	0	12
	Luxembourg	69	119	11	6	2	43	3	56	0	0	1	66
	Netherlands	52	215	1	5	2	8	2	186	0	6	0	57
	Portugal	1	7	2	1	0	0	1	1	0	0	0	3
	Spain	11	8	4	0	0	0	0	1	0	0	0	14
	United Kingdom	8	5	0	0	0	0	0	6	0	0	0	7
	United States	1	8	0	0	0	1	0	1	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	18	16	1	0	0	1	0	5	0	0	0	27
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	334	546	61	35	8	66	11	318	0	6	1	374
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	France	17.48	1.15	9.74	7.1
	Germany	13.46	6.44	8.94	11.08
	Italy	14.1	1.04	17.26	0.52
	Netherlands	15.02	1.51	n.a.	n.a.
	Spain	33.9	2.72	0.33	33.56
	United States	7.41	1.36	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	17.61	2.42	15.45	11.24
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	15.81	1.84	10.71	9.64
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	France	9.81	2.04	7.38	8.11
	Germany	10.59	1.36	4.55	7.89
	Italy	3.3	1.07	n.a.	n.a.
	Luxembourg	7.32	1.32	7.66	3.05
	Netherlands	3.11	1.1	3.24	8.68
	Portugal	5.11	3.45	3.25	21.44
	Spain	1.74	1.07	2.89	5.06
	United Kingdom	16.95	1.7	2.13	14.85
	United States	7.43	5.57	n.a.	14.86
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	8.92	0.63	2.37	8.88
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	6.34	1.44	6.00	6.93
Notes:					

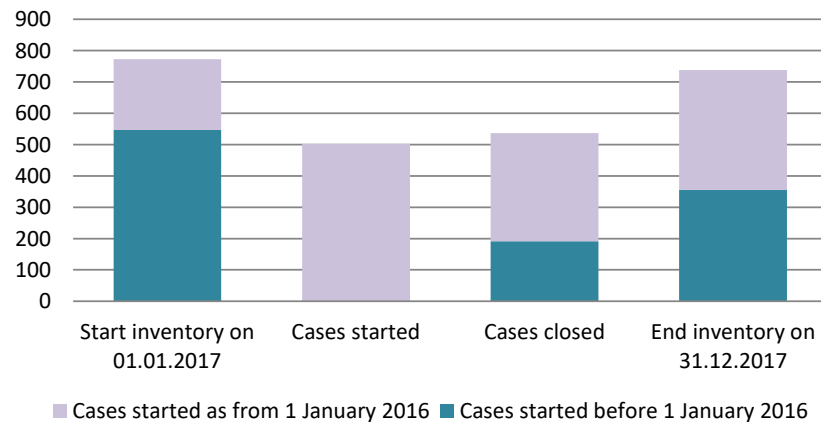
Annex B

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	6.74	1.45	6.27	7.08
	Notes:				

Belgium

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	64	0	27	37
Other cases	483	0	164	319

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	22	37	13	46
Other cases	204	465	333	336

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.22
Other cases	43.63

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

- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.80	1.17	6.19	8.22
Other cases	4.51	1.28	3.50	3.78

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)

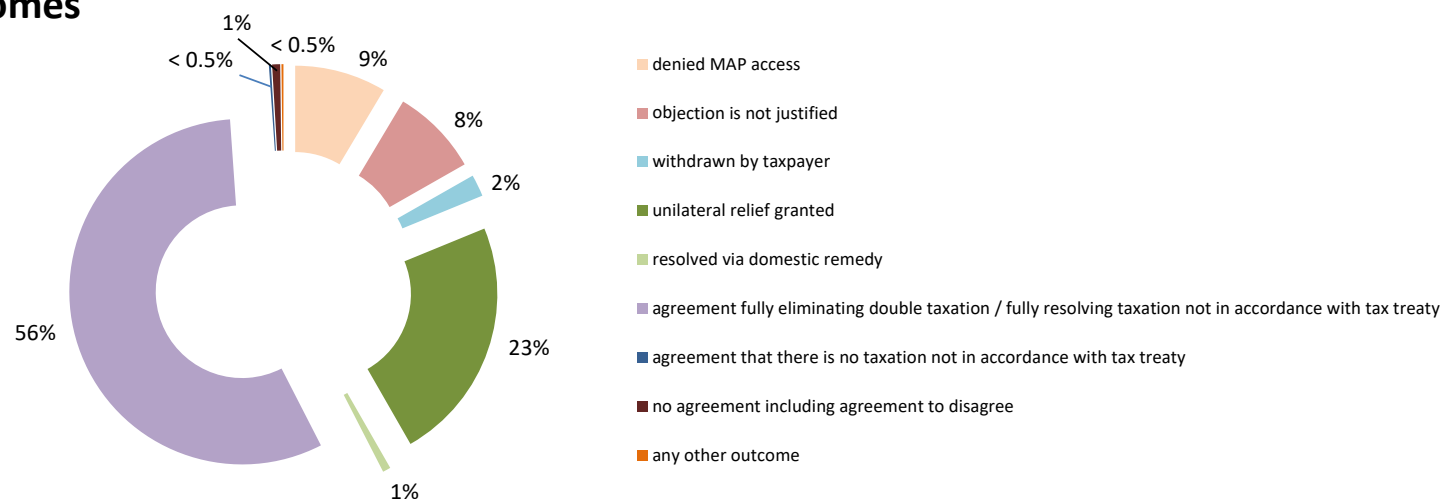
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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 (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



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)	1	7	3	4	2	22	0	0	1	0	40
Cases started before 1 January 2016	1	7	1	1	2	15	0	0	0	0	27
Cases started as from 1 January 2016	0	0	2	3	0	7	0	0	1	0	13
Other cases (all)	45	37	8	119	2	281	0	1	3	1	497
Cases started before 1 January 2016	5	8	3	8	0	136	0	0	3	1	164
Cases started as from 1 January 2016	40	29	5	111	2	145	0	1	0	0	333
All cases	46	44	11	123	4	303	0	1	4	1	537

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	64	1	7	1	1	2	15	0	0	0	0	37	38.22
Row 2	Others	483	5	8	3	8	0	136	0	0	3	1	319	43.63
Row 3	Total	547	6	15	4	9	2	151	0	0	3	1	356	42.87
<u>Notes:</u> 1) Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes" 2) A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not 3) The start inventory of MAP cases (other cases) on 1 January 2017 differs from the end inventory on 31 December 2016 as Belgium has only been informed in 2017 of several MAP-cases already introduced in other member States before 2016. 4) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.														

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	France	5	10	0	0	0	0	0	2	0	0	1	0	12
	Germany	2	5	0	0	0	0	0	1	0	0	0	0	6
	Italy	7	7	0	0	1	0	0	0	0	0	0	0	13
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	8	14	0	0	1	3	0	4	0	0	0	0	14
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	22	37	0	0	2	3	0	7	0	0	1	0	46
	Notes													

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
Row 1	France	69	139	22	7	0	9	1	31	0	0	0	138
	Germany	17	26	1	5	1	1	0	8	0	0	0	27
	Italy	3	8	0	1	1	0	0	0	0	0	0	9
	Luxembourg	74	171	13	4	2	80	0	77	0	0	0	69
	Netherlands	20	75	3	7	0	13	1	19	0	0	0	52
	Spain	1	14	0	1	0	3	0	0	0	0	0	11
	United Kingdom	6	7	0	1	0	1	0	3	0	0	0	8
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	14	23	1	3	1	4	0	7	0	1	0	20
Row 3	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	2
	Total	204	465	40	29	5	111	2	145	0	1	0	336
Notes:													

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	France	13.86	1.15	7.43	10.31
	Germany	10.95	2.04	4.73	6.21
	Italy	12.00	1.15		
Row 2	Treaty Partners (de minimis rule applies)	7.87	1.08	5.16	6.05
Row 3	Treaty Partners (Others)				
	Total Average Time	9.80	1.17	6.19	8.22
	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	France	5.78	1.30	3.56	5.08
	Germany	6.80	1.09	3.14	5.75
	Italy	2.58	1.15		
	Luxembourg	3.93	1.42	4.27	2.73
	Netherlands	4.15	0.91	1.77	4.48
	Spain	1.28	1.05		
	United Kingdom	6.94	1.13	1.63	6.69
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.23	1.07	1.64	3.81
Row 3	Treaty Partners (Others)				
Total Average Time		4.51	1.28	3.50	3.78
Notes:					

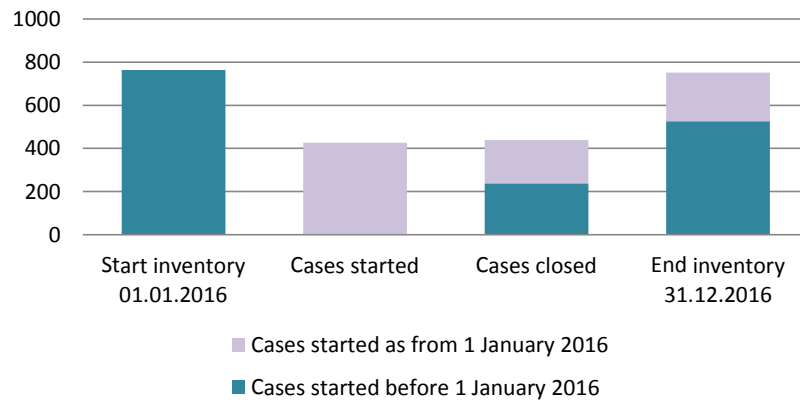
Annex B

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	4.70	1.28	3.57	3.90
	Notes:				

Belgium

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	85	0	21	64
Other cases	679	0	217	462

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	23	1	22
Other cases	0	403	199	204

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.38
Other cases	20.99

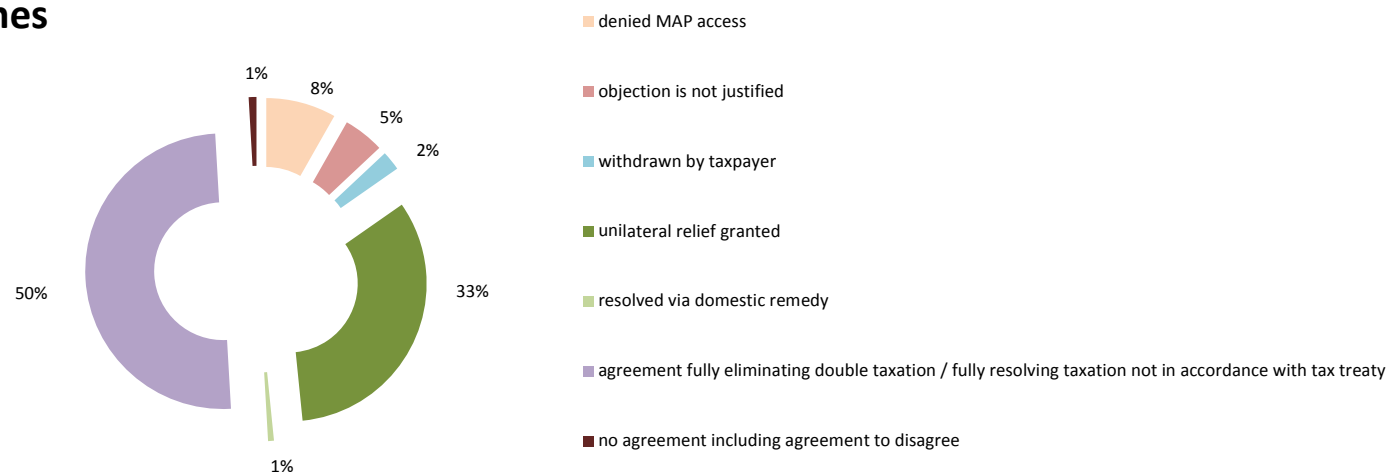
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.78	1.15	n.a.	n.a.
Other cases	1.40	1.08	1.84	1.84

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	5	0	1	16	0	0	0	0	22
Cases started before 1 January 2016	0	0	4	0	1	16	0	0	0	0	21
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	36	21	5	145	2	203	0	0	4	0	416
Cases started before 1 January 2016	13	10	2	20	1	167	0	0	4	0	217
Cases started as from 1 January 2016	23	11	3	125	1	36	0	0	0	0	199
All cases	36	21	10	145	3	219	0	0	4	0	438

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*¹⁴) 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*).

¹⁴ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Belgium/Belgique**

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	50	8			7	7	43	1	0	1	82	116
2010	67	8			35	3	32	5	0	0	56	55
2011	55	3			15	0	40	3	0	0	50	--
2012	70	2			15	0	55	2	0	0	38	--
2013	80	1			13	0	67	1	0	0	26	--
2014	179	2			40	1	139	1	0	0	11	20
2015			425	3	185	0	240	3	0	0	4	--
Total	501	24	425	3	310	11	616	16	0	1	18	91

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Belgium/Belgique**

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	33	6			3	2	30	4	0	0	76	81
2009	39	3			3	0	36	3	0	0	53	/
2010	73	10			5	0	68	10	0	0	46	/
2011	50	3			13	0	37	3	0	0	33	/
2012	90	5			30	3	60	2	1	0	27	30
2013	105	0			30	0	75	0	0	0	12	/
2014			204	1	40	1	164	0	0	0	4	2
Total	390	27	204	1	124	6	470	22	1	0	19.16	42.33

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Belgium/Belgique**

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	5	1			2	1	3	0	0	0	93	104
2008	8	3			4	0	4	3	0	0	60	--
2009	46	2			16	1	29	0	1	1	40	52
2010	38	0			9	0	27	0	2	0	31	--
2011	72	0			18	0	54	0	0	0	22	--
2012	125	5			27	0	96	5	2	0	11	--
2013			124	0	25	0	96	0	3	0	4	--
Total	294	11	124	0	101	2	309	8	8	1	20.86	69.33

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Belgium/Belgique**

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	5	1			3	0	2	1	0	0	85	0
2007	7	0			4	0	3	0	0	0	55	0
2008	12	3			4	0	8	3	0	0	47	0
2009	54	2			8	0	46	2	1	0	35	0
2010	56	0			18	0	38	0	2	0	25	0
2011	100	0			28	0	72	0	1	0	10	0
2012			146	5	21	0	125	5	2	0	3	0
Total	234	6	146	5	86	0	294	11	6	0	20.19	0

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Belgium/Belgique**

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	9	5			2	0	7	0	0	0	78	0
2006	6	1			1	0	5	0	0	0	50	0
2007	9	0			2	0	7	0	0	0	50	0
2008	21	3			9	0	12	0	2	0	32	0
2009	81	2			27	0	54	0	3	0	14	0
2010	79	0			23	0	56	0	0	0	10	0
2011			120	0	20	0	100	0	2	0	5	0
Total	205	11	120	0	84	0	241	0	7	0	15.58	0

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Belgium/Belgique**

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	2			11	0	1	2	0	0	95	
2005	10	3			2	0	8	3	0	0	61	
2006	11	1			5	0	6	1	0	0	46	
2007	21	1			12	0	9	0	0	0	30	
2008	38	3			16	0	21	3	1	0	22	
2009	157	6			73	4	81	2	3	0	10	5
2010			116	4	109	4	5	0	2	0	4	5
Total	249	16	116	4	228	8	131	11	6	0	14.25	5

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD¹

Country: **Belgium/Belgique**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	16	1			8	0	6	1	2	0	94	–
2004	6	1			0	0	6	1	0	0	–	–
2005	16	3			6	0	10	3	0	0	48	–
2006	13	1			2	0	11	1	0	0	36	–
2007	29	1			8	0	21	1	0	0	20	–
2008	61	4			21	1	38	3	2	0	11	19
2009			205	8	47	2	157	6	1	0	4	7
Total	141	11	205	8	92	3	249	16	5	0	20	11

¹ Please note that the increase of the number of cases initiated in 2009 is largely due to the fact that as from this year Belgium has included “implicit” MAPs. For this purpose, an implicit MAP is a MAP request that is filed with the local Belgian tax office as a part of an internal notice of objection against the tax assessment and with respect to which the relevant foreign tax administration has not yet been contacted.

² The increase in the average cycle time for cases completed, closed or withdrawn is for the greater part due to the fact that there are several MAPs already pending for more than five years because the partner State has never reacted to any of Belgium’s letters requesting the initiation of MAP consultations nor to any of Belgium’s reminders.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Belgium/Belgique**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	20	1			9	0	11	1	0	0	110	-
2003	6	0			1	0	5	0	0	0	53	-
2004	7	1			1	0	6	1	0	0	43	-
2005	20	3			4	0	16	3	0	0	30	-
2006	18	1			5	0	13	1	0	0	25	-
2007	31	1			2	0	29	1	0	0	12	-
2008			66	5	5	1	61	4	0	0	4	5
Total	102	7	66	5	27	1	141	11	0	0	51	5

¹ The discrepancy between the ending inventory on the last day of the 2007 reporting period and the opening inventory on the first day of the 2008 reporting period is due to the fact that 2007 statistics did not fully reflect all MAP cases. In Belgium the taxpayer has the opportunity to send a request for MAP assistance to the Regional Director and the Central service may not always be aware of MAP cases initiated at the local level.

² The increase in the average cycle time for cases completed, closed or withdrawn is for the most part due to the fact that there are several MAPs already pending for more than five years because the partner State has never reacted to any of Belgium's letters requesting the initiation of MAP consultations nor to any of Belgium's reminders.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Belgium/Belgique**

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	18	---	3	15		
2002	3	---	1	2		
2003	9	---	2	7		
2004	7	---		7		
2005	19	---	1	18		
2006	25	---	6	19		
2007	---	30	3	27		
Total	81		16	95		---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Belgium/Belgique**

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	24	---	10	13	1	
2001	5	---		5		
2002	7	---	4	3		
2003	15	---	6	9		
2004	9	---	2	7		
2005	22	---	3	19		
2006	--	31	6	25		
Total	82	31	31	81	1	---