

Mutual Agreement Procedure Statistics per jurisdiction

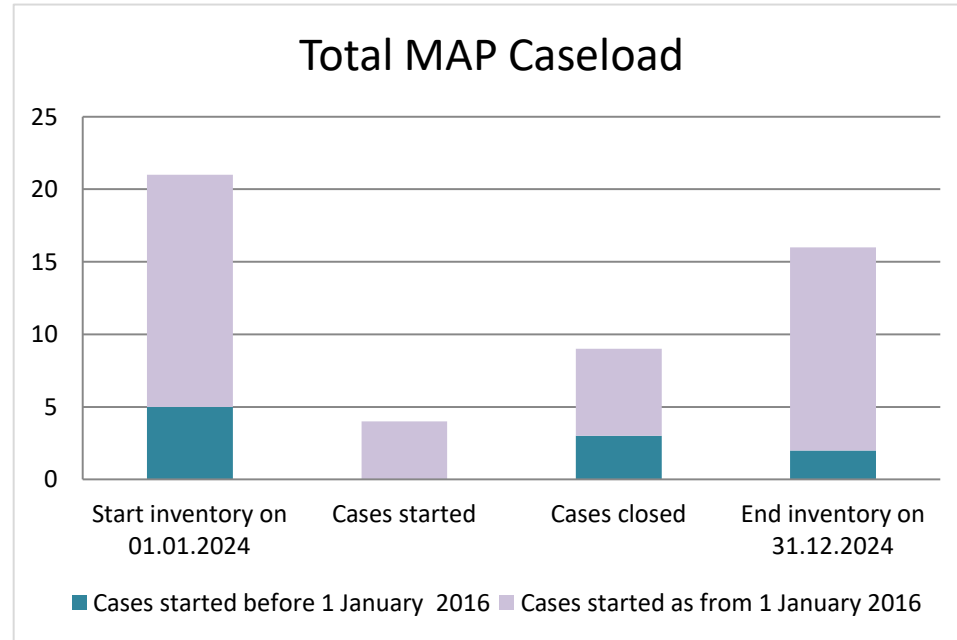
Croatia

2016-2024 (post-MAP Statistics Reporting Framework)



Croatia

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 | 0 | 0 | 0 | 0 |
| Other cases | 5 | 0 | 3 | 2 |

| Cases started as from 1 January 2016 | 2024 Start inventory | Cases started | Cases closed | 2024 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 8 | 0 | 2 | 6 |
| Other cases | 8 | 4 | 4 | 8 |

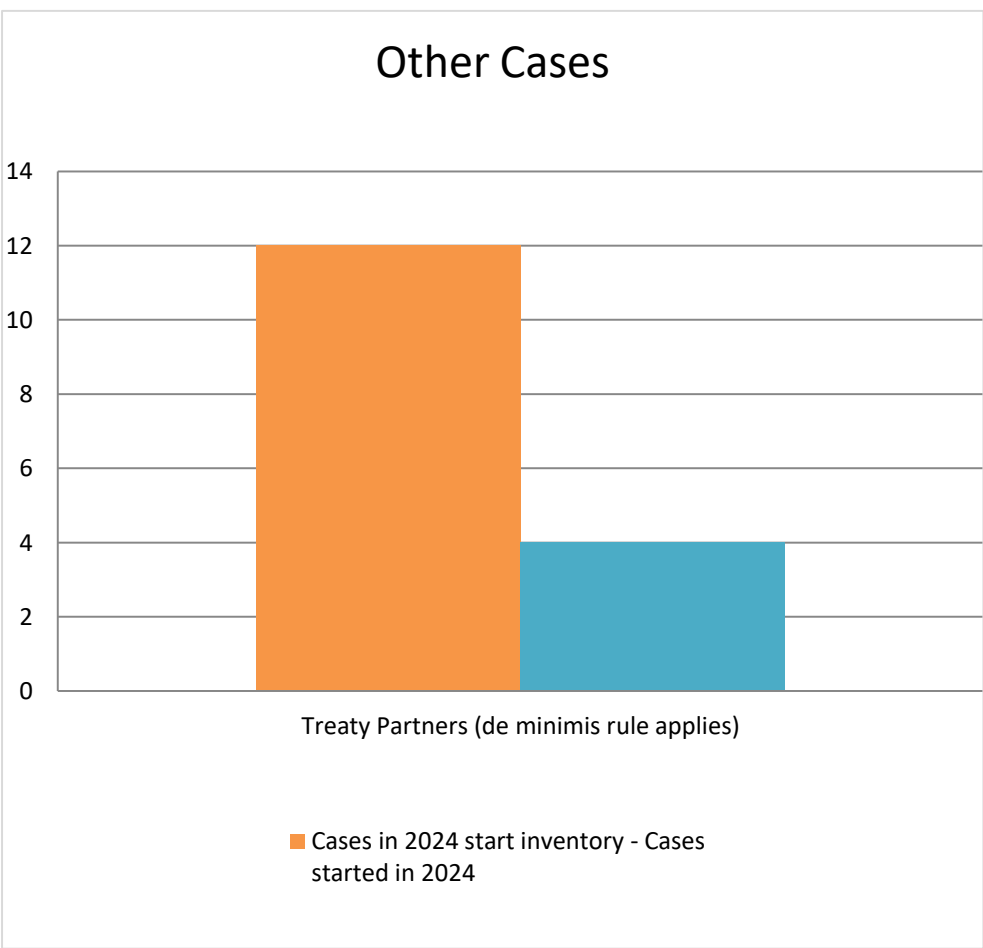
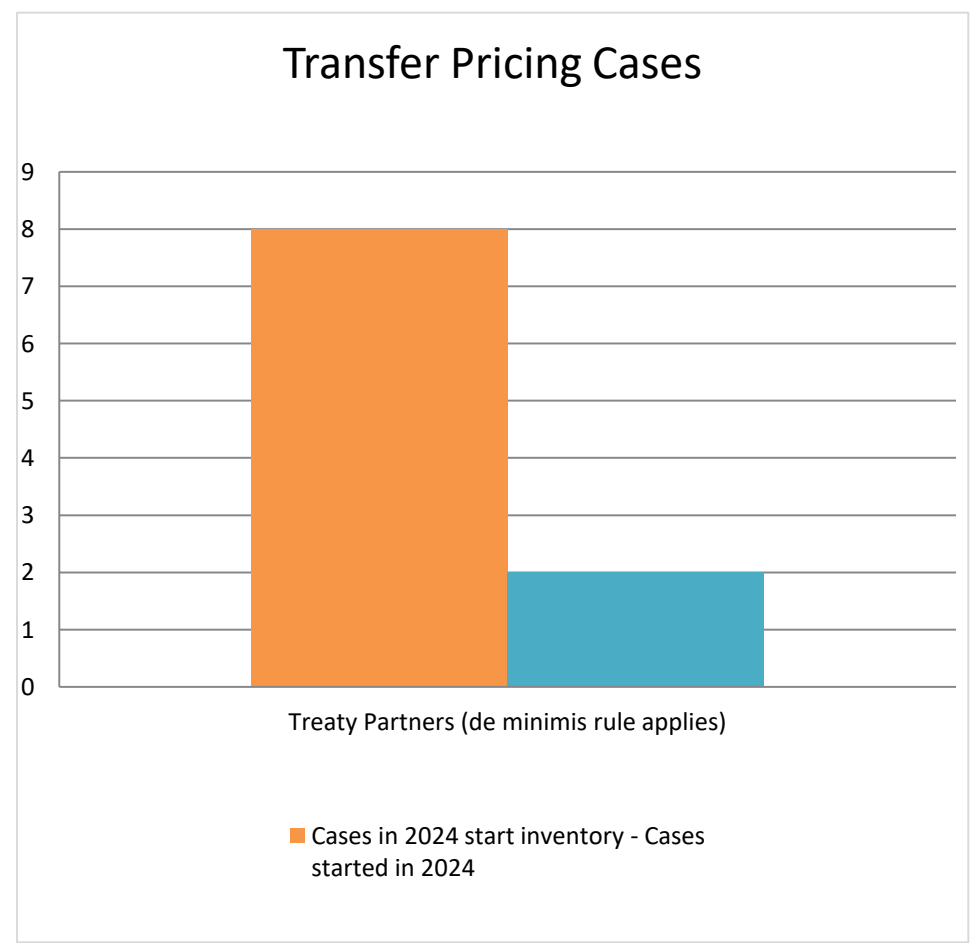
Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 179.00 |

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 18.73 | 0.92 | 11.49 | 7.23 |
| Other cases | 55.75 | 2.79 | 4.43 | 61.74 |

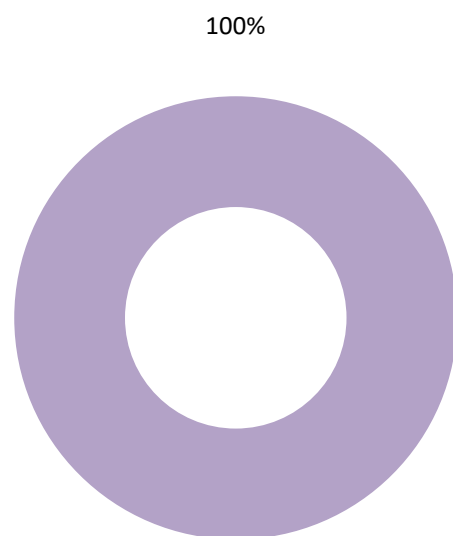
Overview of MAP partners (only for cases started as from 1 January 2016)

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



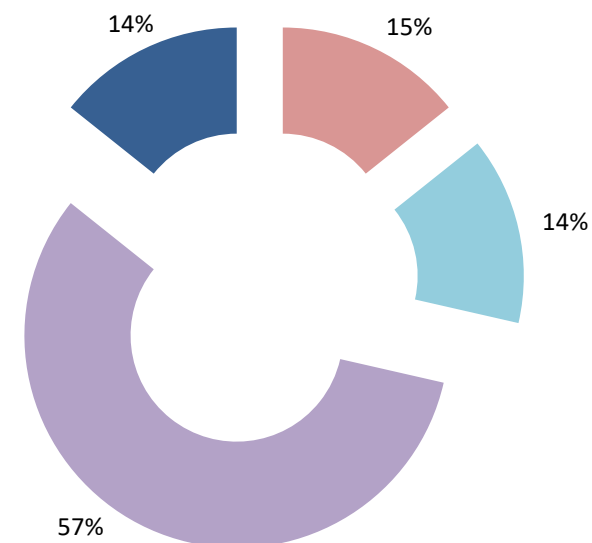
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- 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

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 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 2 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 0 | 1 | 1 | 0 | 0 | 4 | 0 | 1 | 0 | 0 | 7 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 3 |
| Cases started as from 1 January 2016 | 0 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 4 |
| All cases | 0 | 1 | 1 | 0 | 0 | 6 | 0 | 1 | 0 | 0 | 9 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Row 2 | Others | 5 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 2 | 179.00 |
| Row 3 | Total | 5 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 2 | 179.00 |
| <p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time</p> <p>Other Notes on Annex A</p> | | | | | | | | | | | | | | |

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2024 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2024 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Treaty Partners (de minimis rule applies) | 8 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 6 |
| | Total | 8 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 6 |
| 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 | Treaty Partners (de minimis rule applies) | 8 | 4 | 0 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 8 |
| | Total | 8 | 4 | 0 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 8 |
| Notes: | | | | | | | | | | | | | |

| Table 3: All post-2015 MAP Cases pending on 31 December 2024 | |
|--|---|
| Categories for age of MAP cases | Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date |
| Column 1 | Column 2 |
| <2 years old | 8 |
| >=2 and <4 years old | 5 |
| >=4 and <6 years old | 1 |
| >=6 years old | 2 |

| 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 | Treaty Partners (de minimis rule applies) | 18.73 | 0.92 | 11.49 | 7.23 |
| | Total | 18.73 | 0.92 | 11.49 | 7.23 |
| 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 | 0.00 |
| | Cases closed in the Bilateral stage | 18.73 |
| 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 | Treaty Partners (de minimis rule applies) | 55.75 | 2.79 | 4.43 | 61.74 |
| | Total | 55.75 | 2.79 | 4.43 | 61.74 |
| | Notes: | | | | |

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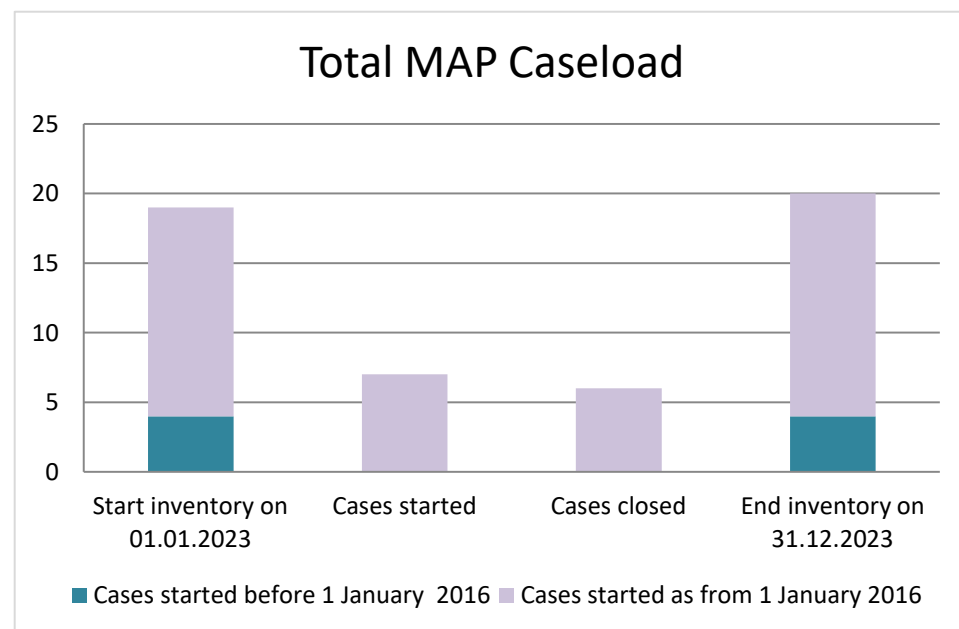
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

| Annex to Table 2: Other MAP Cases | |
|---|--|
| Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1 | Column 2 |
| Row 1 Cases closed in the Unilateral stage | 90.67 |
| Cases closed in the Bilateral stage | 44.11 |
| 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 | 43.41 | 2.17 | 7.96 | 34.49 |
| | Notes: | | | | |
| | | | | | |

Croatia

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 | 0 | 0 | 0 | 0 |
| Other cases | 4 | 0 | 0 | 4 |

| Cases started as from 1 January 2016 | 2023 Start inventory | Cases started | Cases closed | 2023 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 8 | 1 | 2 | 7 |
| Other cases | 7 | 6 | 4 | 9 |

Average time needed to close MAP cases

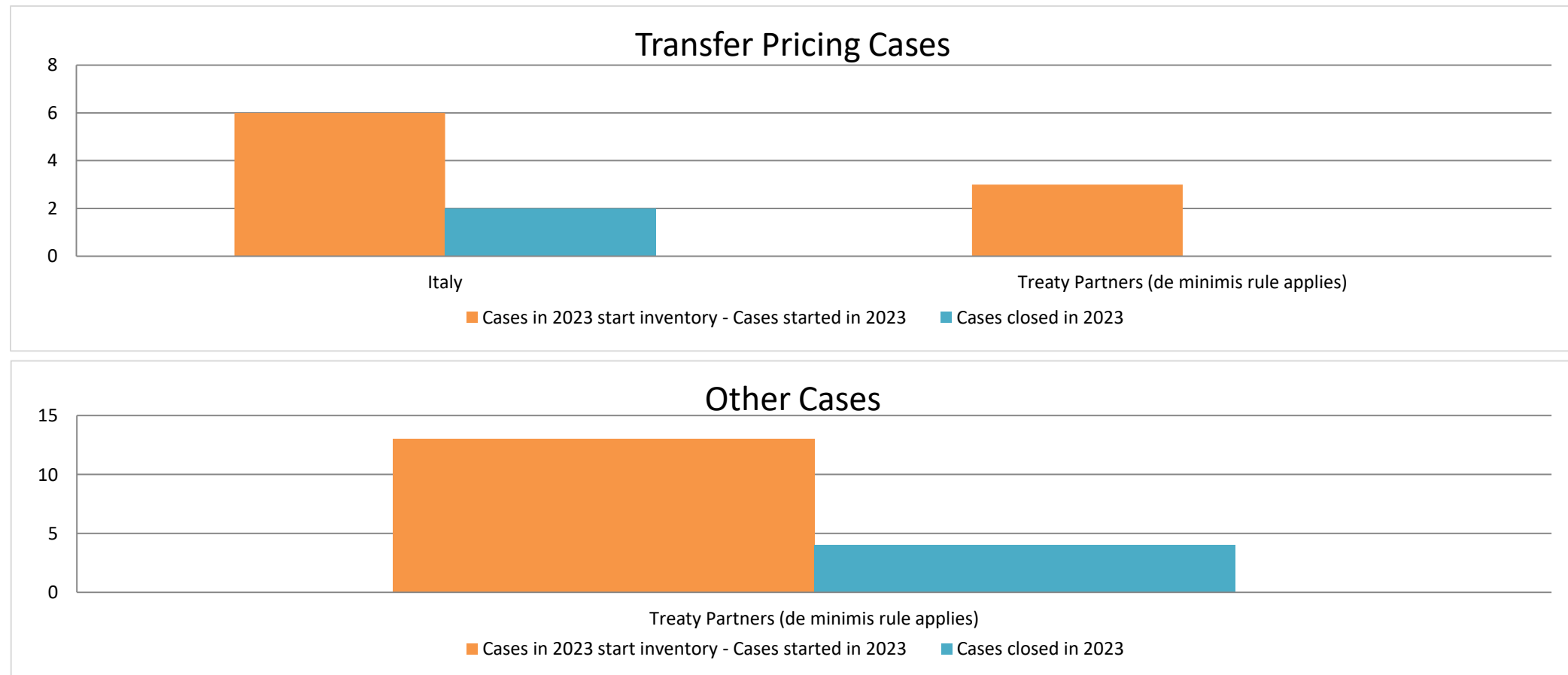
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 47.93 | 3.52 | n.a. | n.a. |
| Other cases | 21.98 | 0.87 | 0.43 | 32.42 |

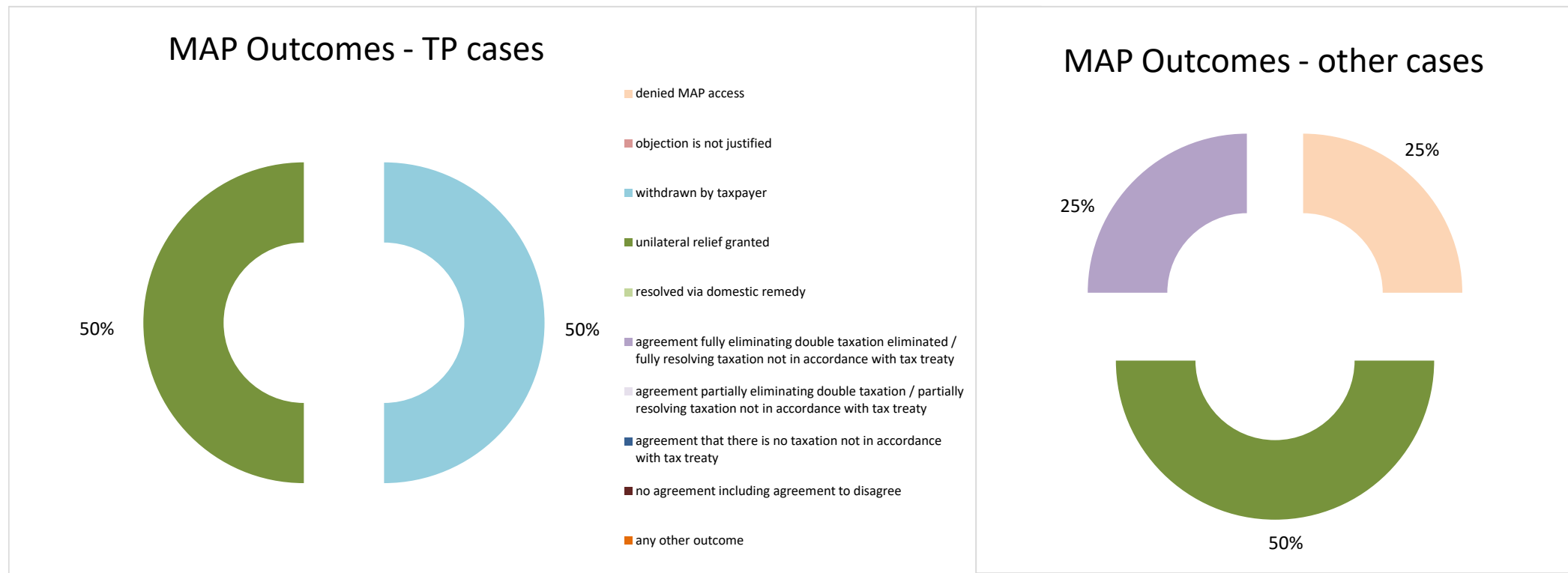
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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.



| 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| 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 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| All cases | 1 | 0 | 1 | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| Row 3 | Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | n.a. |
| | Notes: | | | | | | | | | | | | | |

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 |
| Italy | 5 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Treaty Partners (de minimis rule applies) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total | 8 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2023 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2023 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Treaty Partners (de minimis rule applies) | 7 | 6 | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 9 |
| | Total | 7 | 6 | 1 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 9 |
| 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 | 9 |
| >=2 and <4 years old | 3 |
| >=4 and <6 years old | 4 |
| >=6 years old | 2 |

Annex B

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

| Row 1 | 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 |
| | Italy | 47.93 | 3.52 | n.a. | n.a. |
| | Total | 47.93 | 3.52 | n.a. | n.a. |
| | <u>Notes:</u> | | | | |

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 | 82 |
| 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 | Treaty Partners (de minimis rule applies) | 21.98 | 0.87 | 0.43 | 32.42 |
| | Total | 21.98 | 0.87 | 0.43 | 32.42 |
| Notes: | | | | | |

Annex B

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

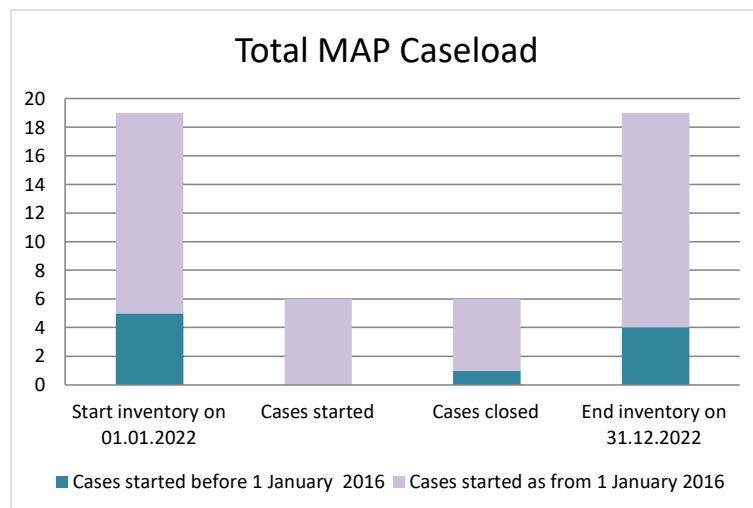
| Annex to Table 2: Other MAP Cases | |
|--|--|
| Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1 | Column 2 |
| Row 1 Cases closed in the Unilateral stage | 9 |
| Cases closed in the Bilateral stage | 60 |
| Notes: | |

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 | 30.63 | 1.75 | 0.43 | 32.42 |
| | Notes: | | | | |

Croatia



| Cases started before 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 5 | 0 | 1 | 4 |

| Cases started as from 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 6 | 4 | 2 | 8 |
| Other cases | 8 | 2 | 3 | 7 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 53.00 |

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

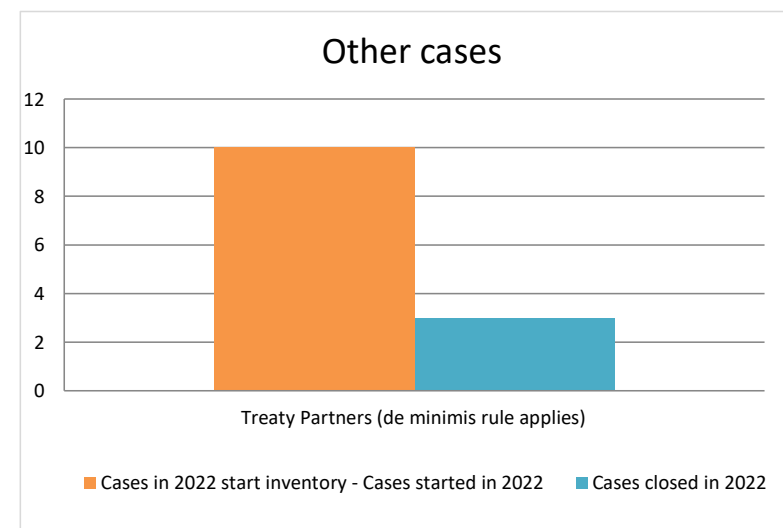
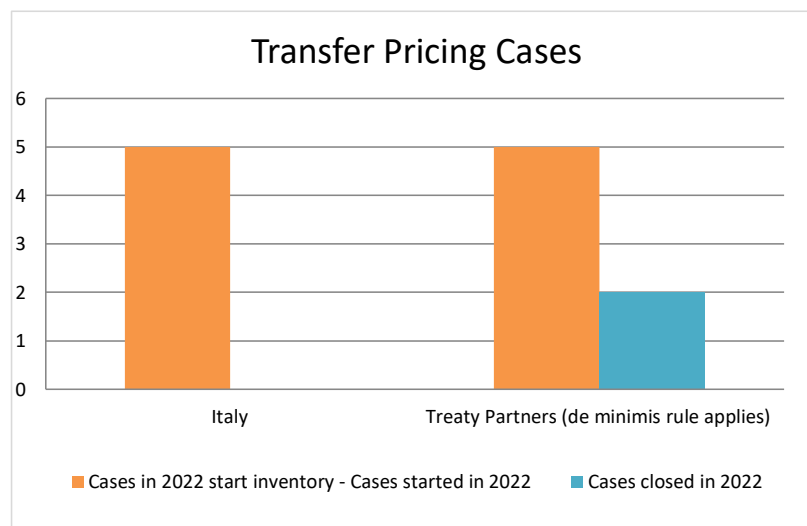
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 23.61 | 2.24 | 32.68 | 8.09 |
| Other cases | 16.07 | 1.61 | 0.16 | 22.03 |

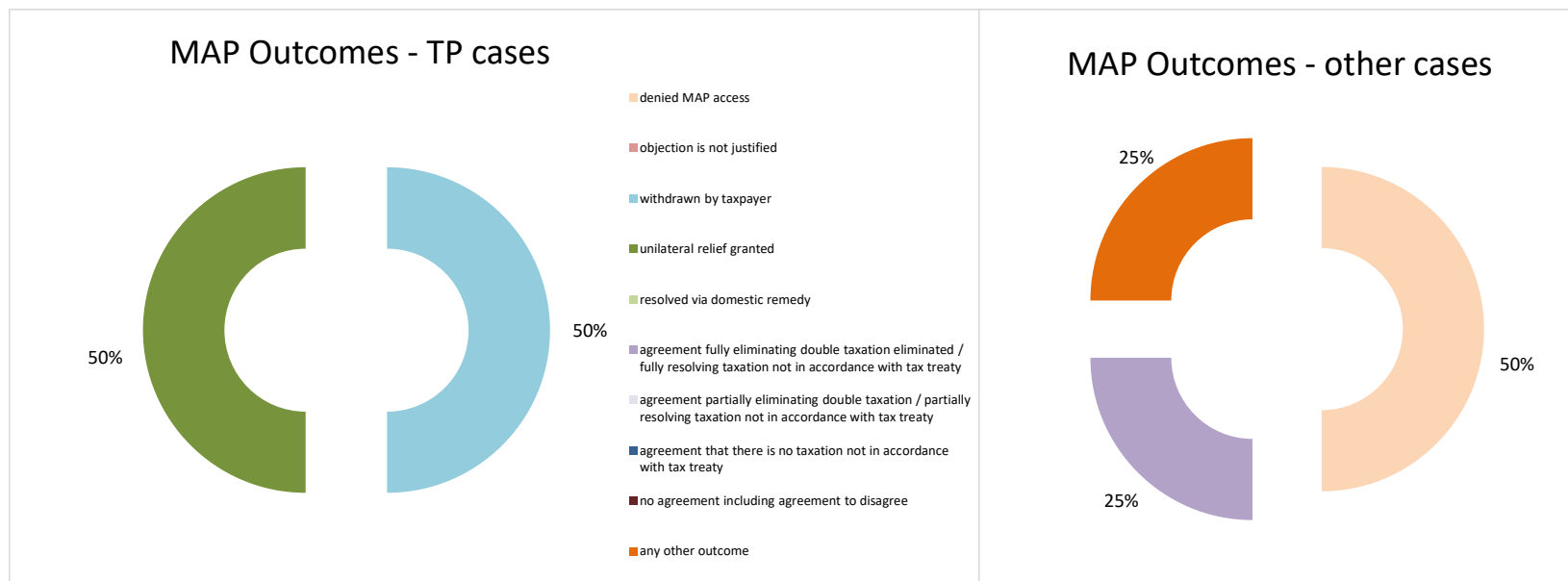
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|-------|
| Transfer pricing cases (all) | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Other cases (all) | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 4 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Cases started as from 1 January 2016 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 3 |
| All cases | 2 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 6 |

Annex A

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a |
| Row 2 | Others | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4 | 53.00 |
| Row 3 | Total | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4 | 53.00 |
| | Notes: | | | | | | | | | | | | | |

| 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 |
| Italy | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Treaty Partners (de minimis rule applies) | 2 | 3 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total | 6 | 4 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 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 |
| Treaty Partners (de minimis rule applies) | 8 | 2 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 7 |
| Total | 8 | 2 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 7 |
| Notes: | | | | | | | | | | | | | |

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) 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 | Treaty Partners (de minimis rule applies) | 23.61 | 2.24 | 32.68 | 8.09 |
| | Total | 23.61 | 2.24 | 32.68 | 8.09 |
| | Notes: | | | | |

Annex B

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

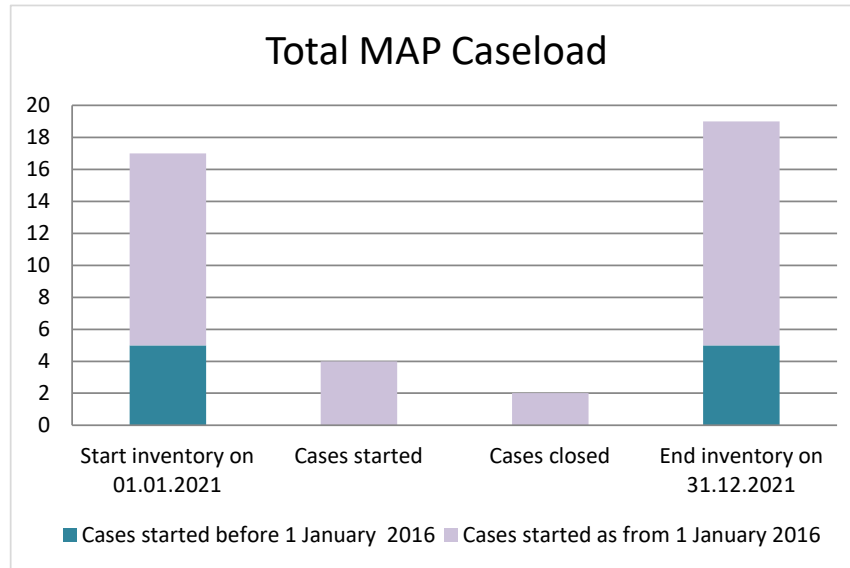
| Table 2: Other MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Treaty Partners (de minimis rule applies) | 16.07 | 1.61 | 0.16 | 22.03 |
| Total | 16.07 | 1.61 | 0.16 | 22.03 |
| Notes: | | | | |

Annex B

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

| Table 3: All MAP Cases | | | | | |
|--|--------------------|------------------|--|------------------------|----------------------|
| average time taken (in months) for post-2015 cases from: | | | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| Row 1 | Total Average Time | 19.08 | 1.86 | 16.42 | 15.06 |
| Notes: | | | | | |

Croatia



| Cases started before 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 5 | 0 | 0 | 5 |

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 4 | 3 | 1 | 6 |
| Other cases | 8 | 1 | 1 | 8 |

Average time needed to close MAP cases

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

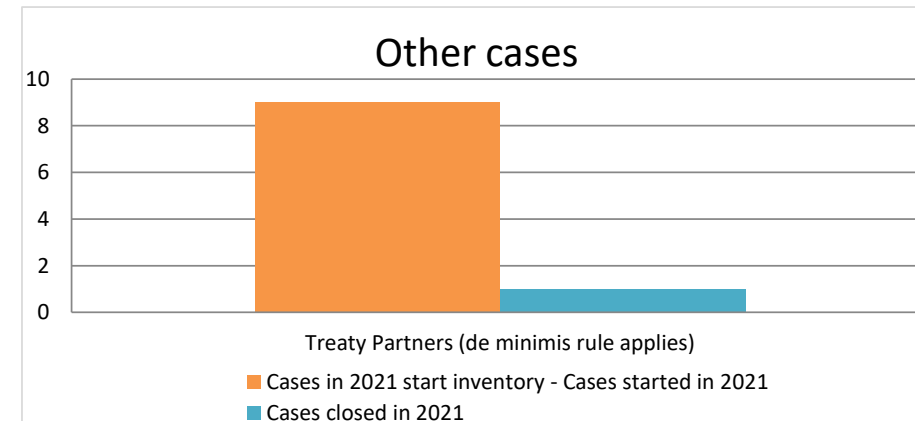
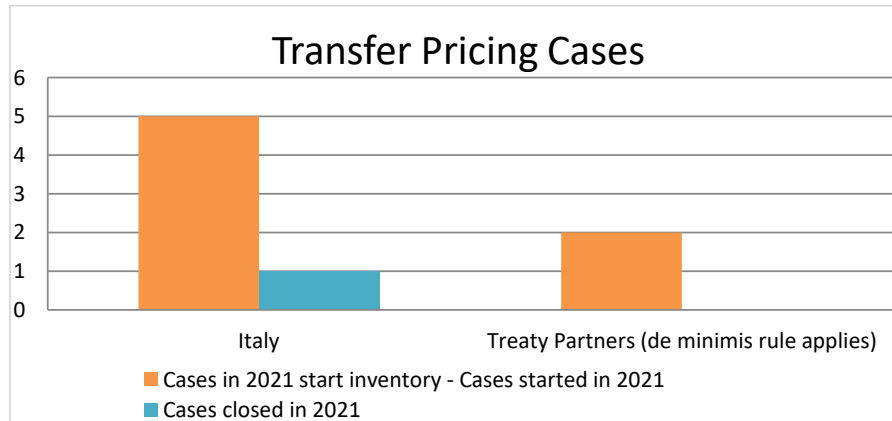
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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 | 1.81 | 1.15 | n.a. | n.a. |
| Other cases | 14.53 | 1.61 | 0.39 | 14.14 |

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.

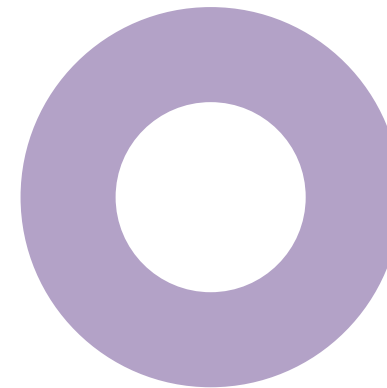
MAP Outcomes - TP cases



100%

- 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

MAP Outcomes - other cases



100%

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

Annex A

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

| | category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2021 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021 | average time taken (in months) for closing pre-2016 cases during the reporting period | |
|--|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | | | any other outcome |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Attribution/ Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | n.a. |
| Row 3 | Total | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | n.a. |
| Notes: | | | | | | | | | | | | | | |
| Definition of a MAP case and counting of MAP cases | | | The definition of a MAP case and counting method is based on the MAP Statistics Reporting Framework. | | | | | | | | | | | |
| Notes on the computation of average time | | | The average time taken to close pre-2016 cases was computed by applying the following rules: (i) the start date is date when the MAP request was received from another competent authority; and (ii) the end date is when Croatian competent authority sent its final opinion to the other competent authority. | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Italy | 3 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Treaty Partners (de minimis rule applies) | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Total | 4 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | | | | | | | | | | |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Treaty Partners (de minimis rule applies) | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Total | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Italy | 1.81 | 1.15 | n.a. | n.a. |
| Total | 1.81 | 1.15 | n.a. | n.a. |
| Notes: | | | | |

Annex B

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

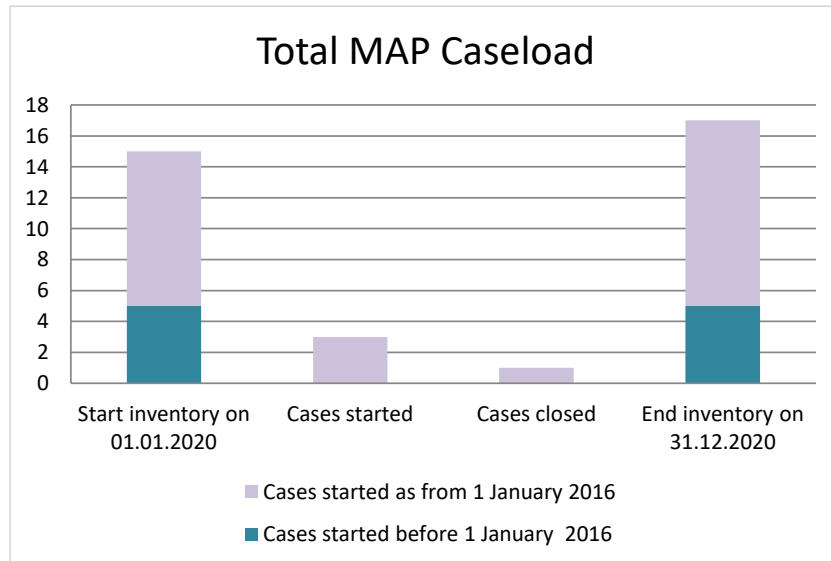
| | Table 2: Other MAP Cases | | | | |
|----------------|--|--|------------------------|----------------------|-------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| Row 1 | Treaty Partners (de minimis rule applies) | 14.53 | 1.61 | 0.39 | 14.14 |
| | Total | 14.53 | 1.61 | 0.39 | 14.14 |
| | Notes: | | | | |

Annex B

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

| Table 3: All MAP Cases | | | | | |
|------------------------|--------------------|--|--|------------------------|----------------------|
| | | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| Row 1 | Total Average Time | 8.17 | 1.38 | 0.39 | 14.14 |
| | <u>Notes:</u> | | | | |

Croatia



| Cases started before 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 5 | 0 | 0 | 5 |

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 4 | 0 | 0 | 4 |
| Other cases | 6 | 3 | 1 | 8 |

Average time needed to close MAP cases

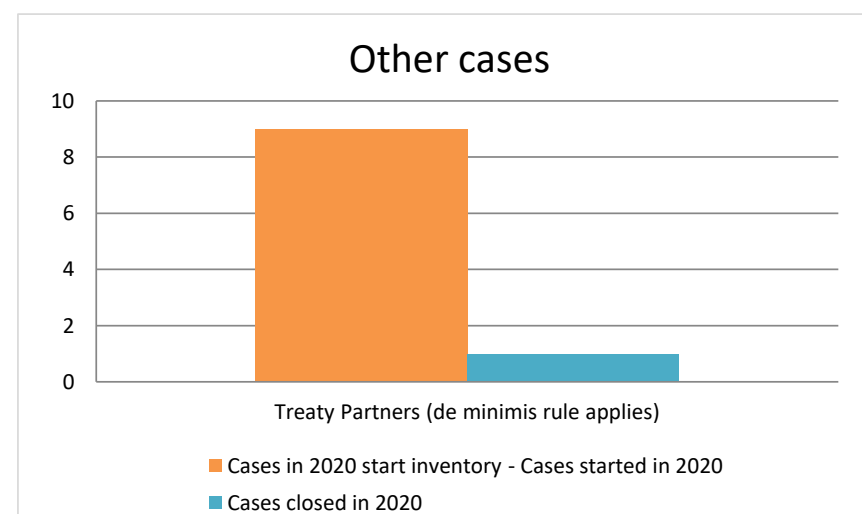
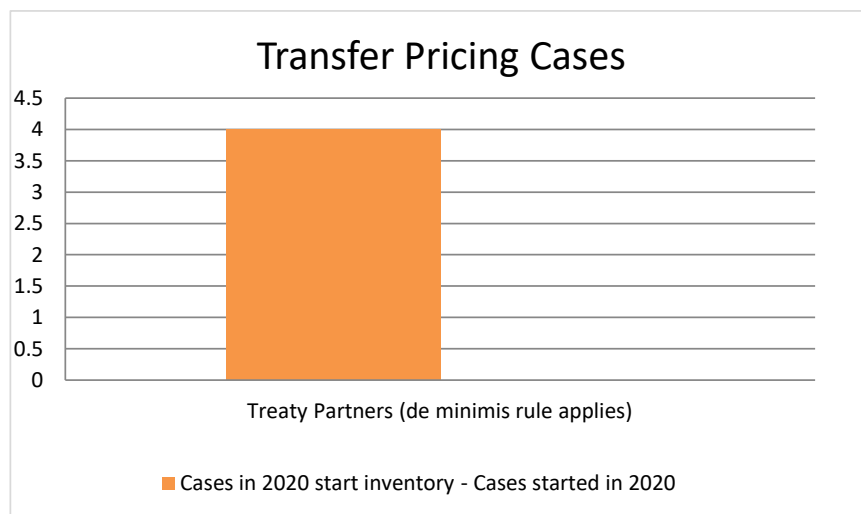
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | n.a. |

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | n.a. | n.a. | n.a. | n.a. |
| Other cases | 2.98 | 1.38 | n.a. | n.a. |

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

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

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



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

MAP Outcomes - TP cases

n.a.

- 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

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

Annex A

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

| | category of cases | no. of pre-2016 cases in MAP inventory on 1 January 2020 | number of pre-2016 cases closed during the reporting period by outcome: | | | | | | | | | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020 | average time taken (in months) for closing pre-2016 cases during the reporting period | |
|---|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | | | any other outcome |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 |
| Row 1 | Attribution/ Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | n.a. |
| Row 3 | Total | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | n.a. |
| <u>Notes:</u> Definition of a MAP case and counting of MAP cases | | | | | | | | | | | | | | |
| The counting method is based on the MAP Statistics Reporting Framework. | | | | | | | | | | | | | | |

| 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 | Treaty Partners (de minimis rule applies) | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Total | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| 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 |
| Treaty Partners (de minimis rule applies) | 6 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 8 |
| Total | 6 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 8 |
| Notes: | | | | | | | | | | | | | |

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) 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 Total | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

Annex B

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

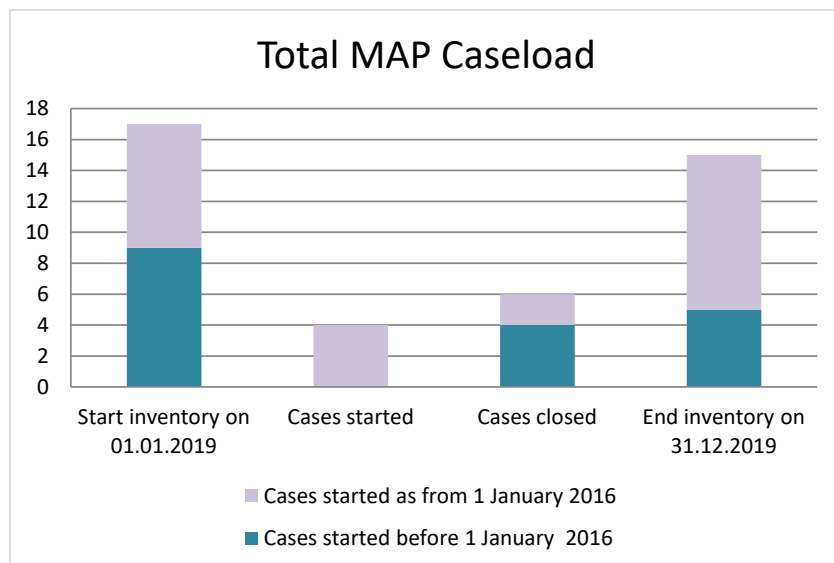
| | Table 2: Other MAP Cases | | | | |
|----------------|--|--|------------------------|----------------------|----------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 | Treaty Partners (de minimis rule applies) | 2.98 | 1.38 | n.a. | n.a. |
| | Total | 2.98 | 1.38 | n.a. | n.a. |
| | Notes: | | | | |

Annex B

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 | 2.98 | 1.38 | n.a. | n.a. |
| | <u>Notes:</u> | | | | |

Croatia



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 9 | 0 | 4 | 5 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 5 | 0 | 1 | 4 |
| Other cases | 3 | 4 | 1 | 6 |

Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 53.00 |

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

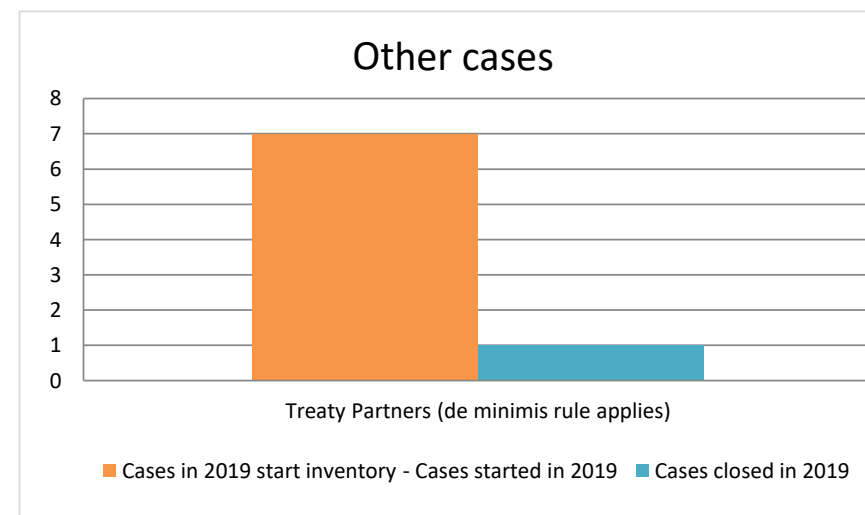
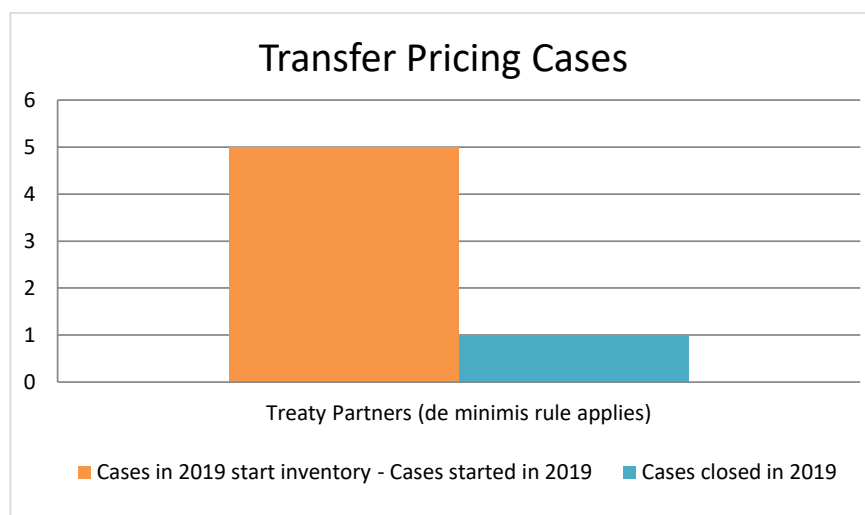
- (i) start date: the date when the MAP request was received from another competent authority; and
- (ii) end date: the date when Croatian competent authority sent its final opinion to the other competent authority.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases | 20.68 | 1.15 | n.a. | n.a. |
| Other cases | 24.85 | 1.15 | 1.48 | 23.38 |

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)

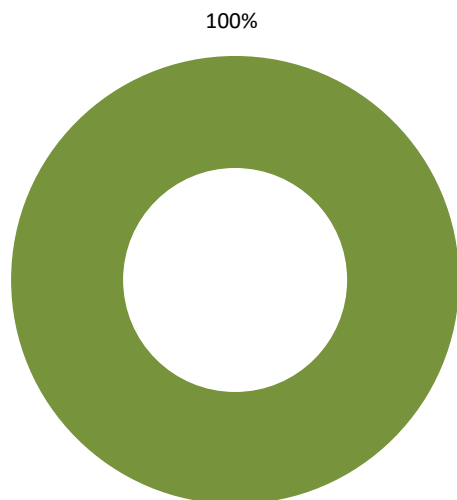
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

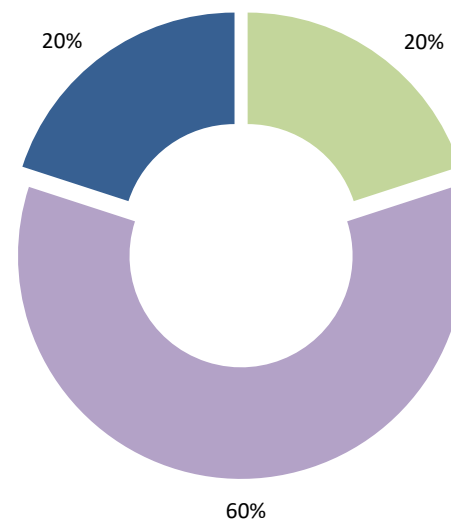
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- 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

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 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Other cases (all) | 0 | 0 | 0 | 0 | 1 | 3 | 0 | 1 | 0 | 0 | 5 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 4 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| All cases | 0 | 0 | 0 | 1 | 1 | 3 | 0 | 1 | 0 | 0 | 6 |

Annex A

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 9 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 5 | 53.00 |
| Row 3 | Total | 9 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 5 | 53.00 |
| <u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received from another competent authority; and (ii) end date: the date when Croatian competent authority sent its final opinion to the other competent authority. | | | | | | | | | | | | | | |

| 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 | Treaty Partners (de minimis rule applies) | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Total | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 4 |
| Notes: | | | | | | | | | | | | | |

Annex B

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

| 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 |
| Treaty Partners (de minimis rule applies) | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |
| Total | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 6 |
| Notes: | | | | | | | | | | | | | |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) 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 |
| Treaty Partners (de minimis rule applies) | 20.68 | 1.15 | n.a. | n.a. |
| Total | 20.68 | 1.15 | n.a. | n.a. |
| Notes: | | | | |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) 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 Treaty Partners (de minimis rule applies) | 24.85 | 1.15 | 1.48 | 23.38 |
| Total | 24.85 | 1.15 | 1.48 | 23.38 |
| Notes: | | | | |

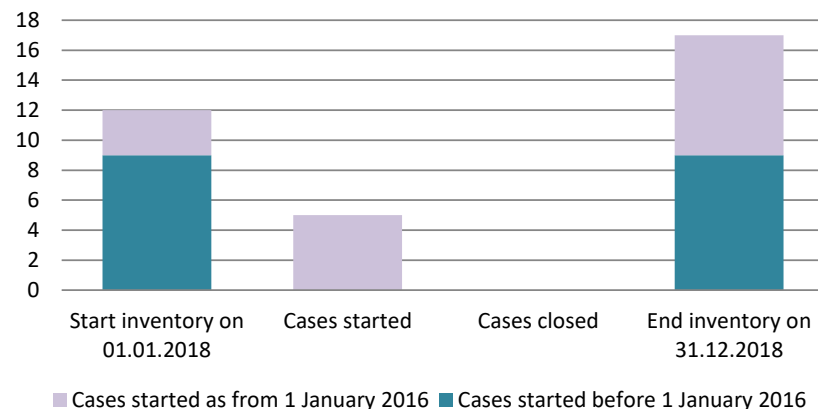
Annex B

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 | 22.77 | 1.15 | 1.48 | 23.38 |
| | <u>Notes:</u> | | | | |

Croatia

Total MAP Caseload



| Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 9 | 0 | 0 | 9 |

| Cases started as from 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 2 | 3 | 0 | 5 |
| Other cases | 1 | 2 | 0 | 3 |

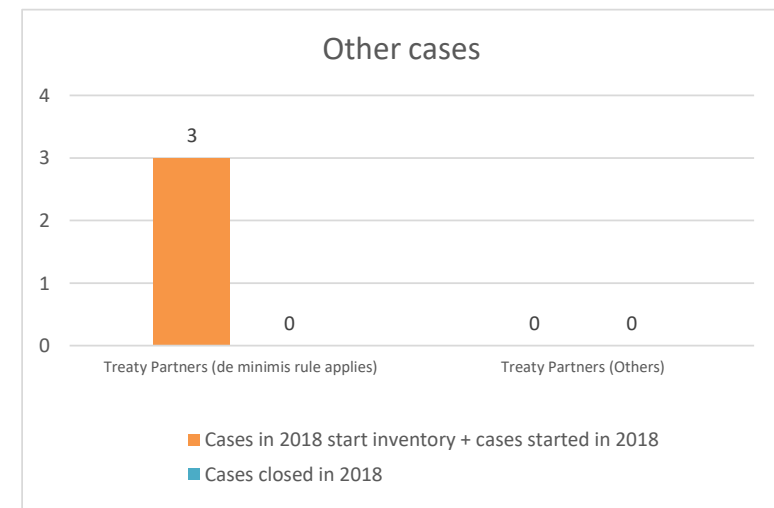
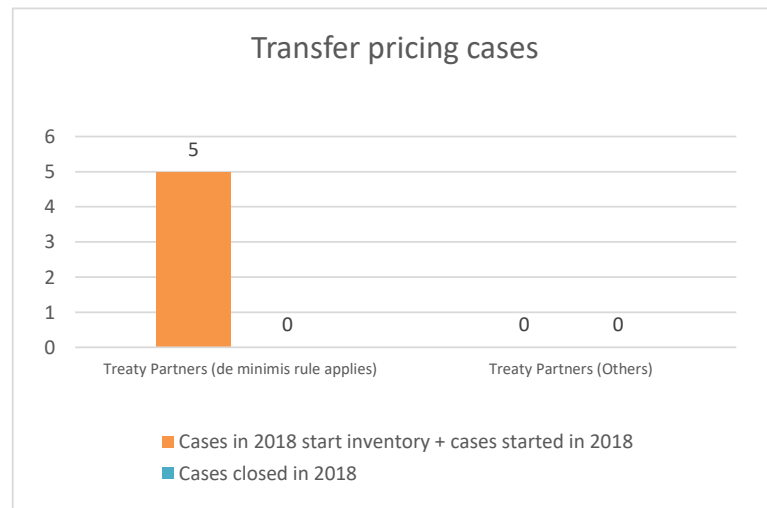
Average time needed to close MAP cases

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

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

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

n.a.

MAP Outcomes - other cases

n.a.

- 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) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a. |
| Row 2 | Others | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | n.a. |
| Row 3 | Total | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | n.a. |
| | 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 | 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 2 Treaty Partners (<i>de minimis</i> rule applies) | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 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 | 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 2 Treaty Partners (<i>de minimis</i> rule applies) | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 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 2 | Treaty Partners (de minimis rule applies) | n.a. | n.a. | n.a. | n.a. |
| Row 3 | Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| | Total Average Time | n.a. | n.a. | n.a. | n.a. |
| | 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 2 Treaty Partners (<i>de minimis</i> rule applies) | n.a. | n.a. | n.a. | n.a. |
| Row 3 Treaty Partners (Others) | n.a. | n.a. | n.a. | n.a. |
| Total Average Time | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

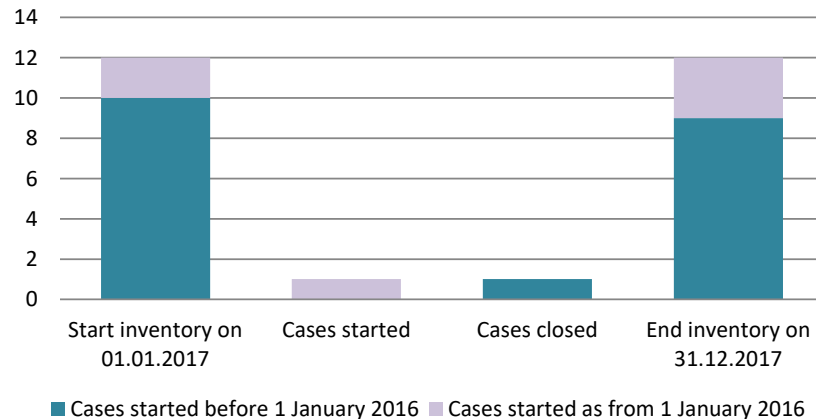
Annex B

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 | n.a. | n.a. | n.a. |
| Notes: | | | | |

Croatia

Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 10 | 0 | 1 | 9 |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 2 | 0 | 0 | 2 |
| Other cases | 0 | 1 | 0 | 1 |

Average time needed to close MAP cases (in months)

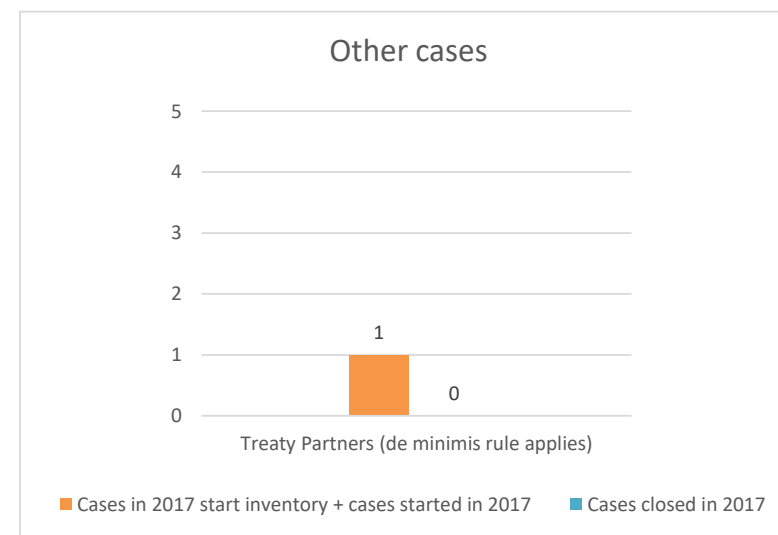
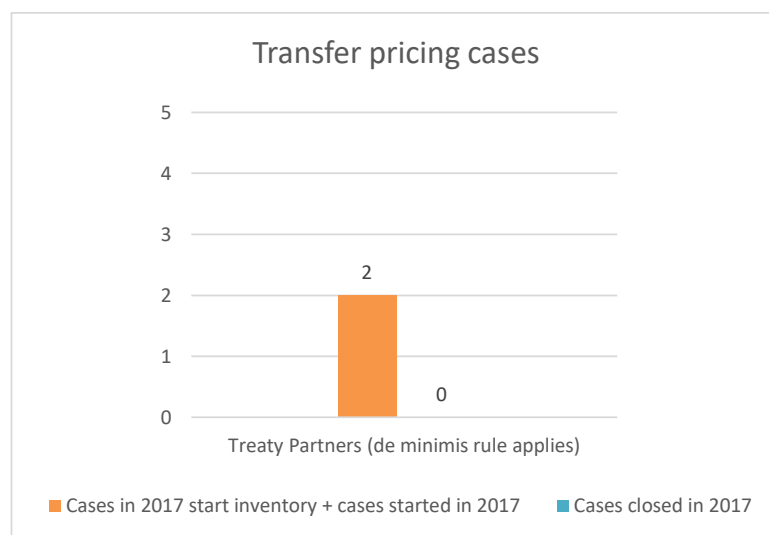
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases | n.a. |
| Other cases | 48.00 |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) the start date is date when the MAP request was received from another competent authority; and
 (ii) the end date is when Croatian competent authority sent its final opinion to the other competent authority.

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

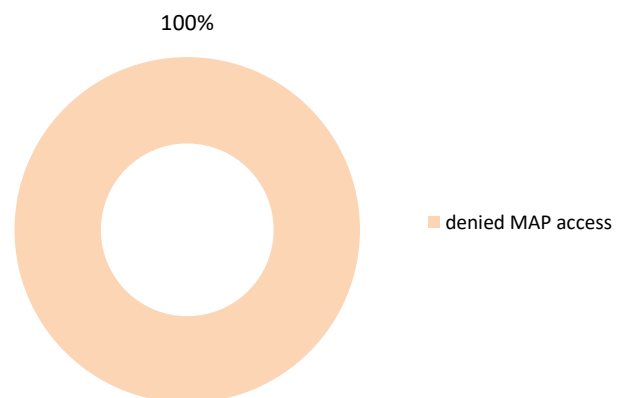
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

MAP Outcomes



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|----------|
| Transfer pricing cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started before 1 January 2016 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | n.a |
| Row 2 Others | 10 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 48.00 |
| Row 3 Total | 10 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 48.00 |
| Notes: 1) The counting method is based on the MAP Statistics Reporting Framework. 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) the start date is date when the MAP request was received from another competent authority; and (ii) the end date is when Croatian competent authority sent its final opinion to the other competent authority. | | | | | | | | | | | | | |

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 | 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 2 Treaty Partners (<i>de minimis</i> rule applies) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 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 | 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 2 Treaty Partners (<i>de minimis</i> rule applies) | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Row 3 Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 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 2 Treaty Partners (de minimis rule applies) | | | | |
| Row 3 Treaty Partners (Others) | | | | |
| Total Average Time | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

Annex B

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

| Table 2: Other MAP Cases | | | | |
|---|--|--|------------------------|----------------------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 2 Treaty Partners (<i>de minimis</i> rule applies) | | | | |
| Row 3 Treaty Partners (Others) | | | | |
| Total Average Time | n.a. | n.a. | n.a. | n.a. |
| Notes: | | | | |

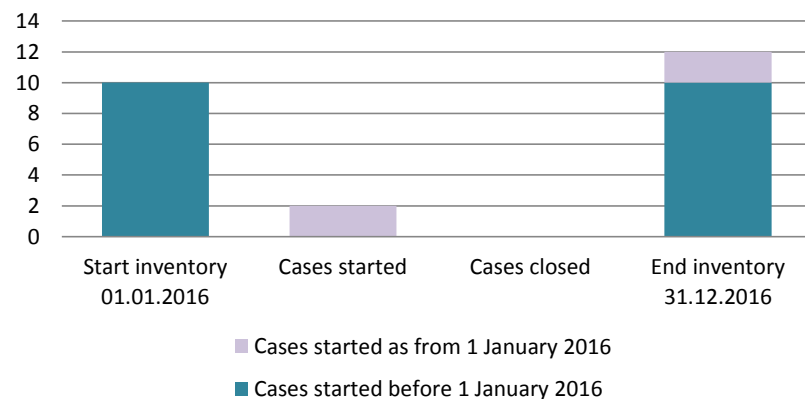
Annex B

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

| Table 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 | n.a. | n.a. | n.a. |
| Notes: | | | | |

Croatia

Total MAP Caseload



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 10 | 0 | 0 | 10 |

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

Average time needed to close MAP cases

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

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

| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|----------|
| Transfer pricing cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other cases (all) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started before 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases started as from 1 January 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All cases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |