

Mutual Agreement Procedure Statistics per jurisdiction

Czech Republic

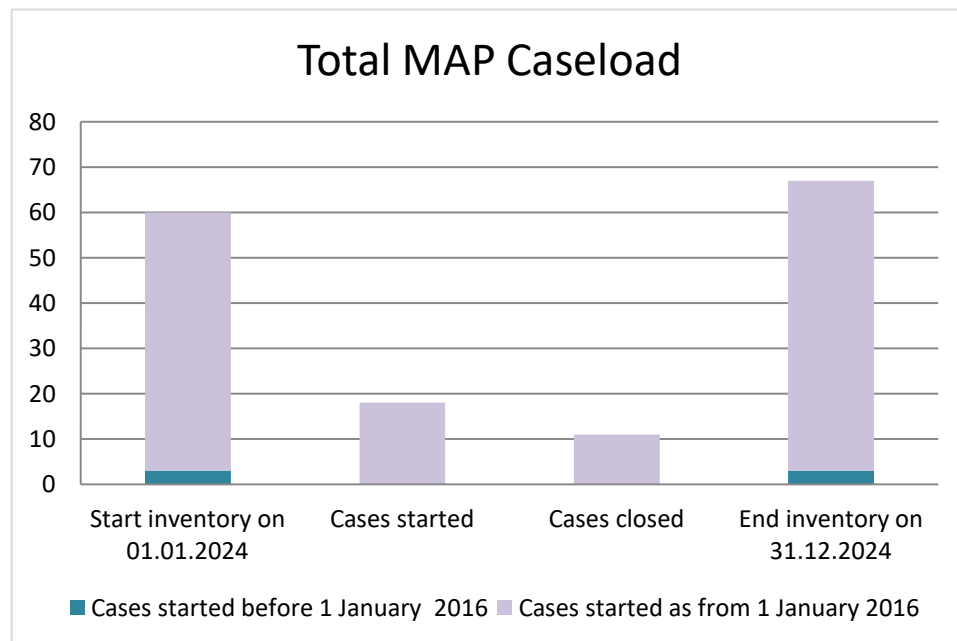
2000-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Czechia

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



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

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	42	10	5	47
Other cases	15	8	6	17

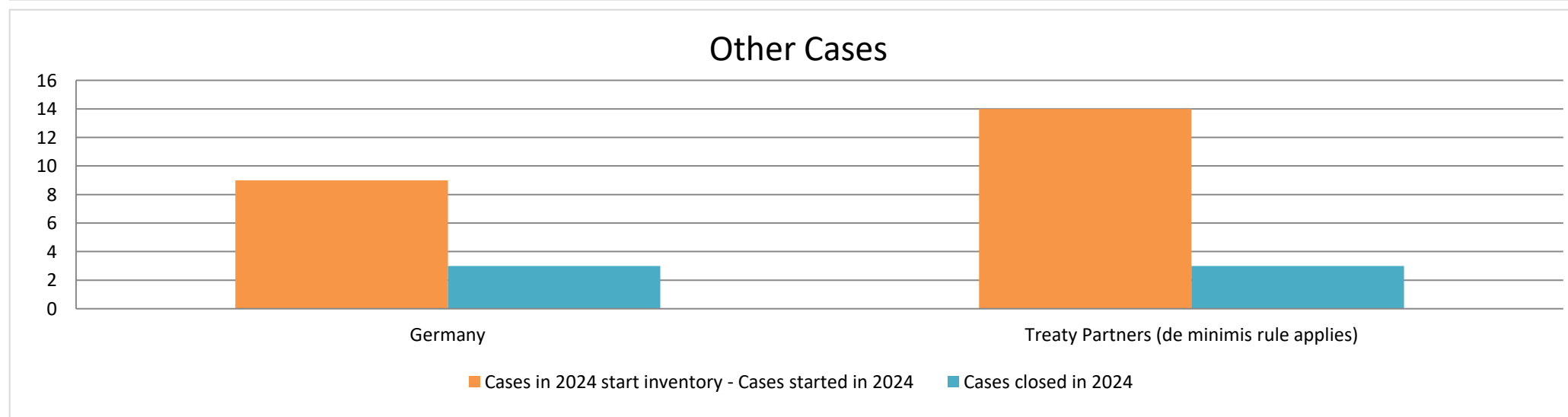
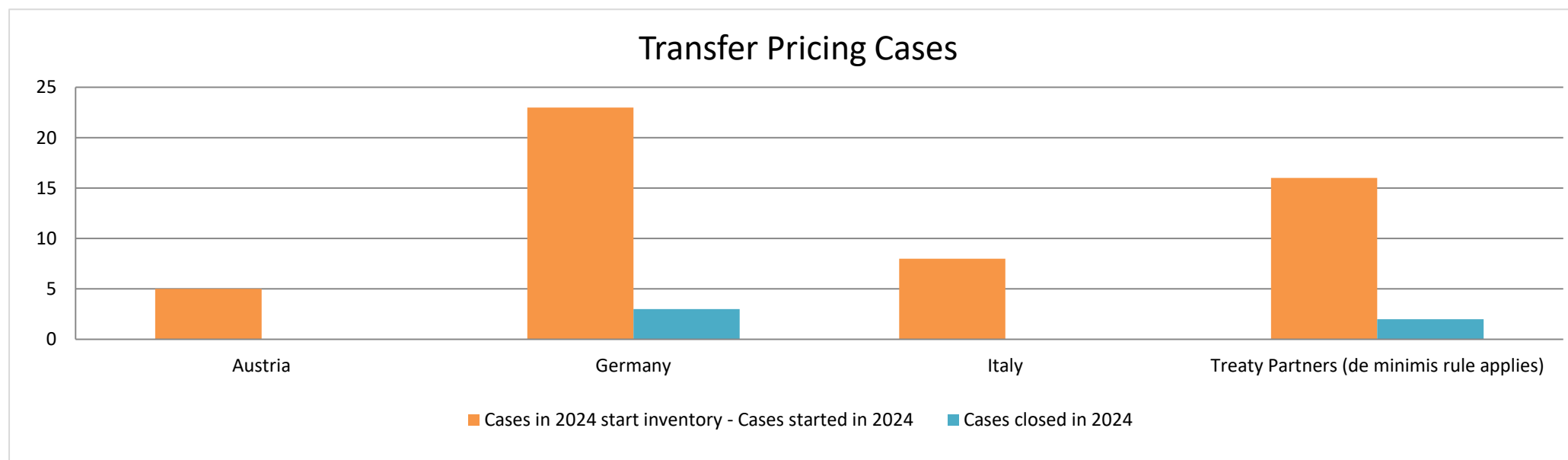
Average time needed to close MAP cases

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	24.25	9.25	9.87	13.79
Other cases	22.65	1.47	9.90	23.31

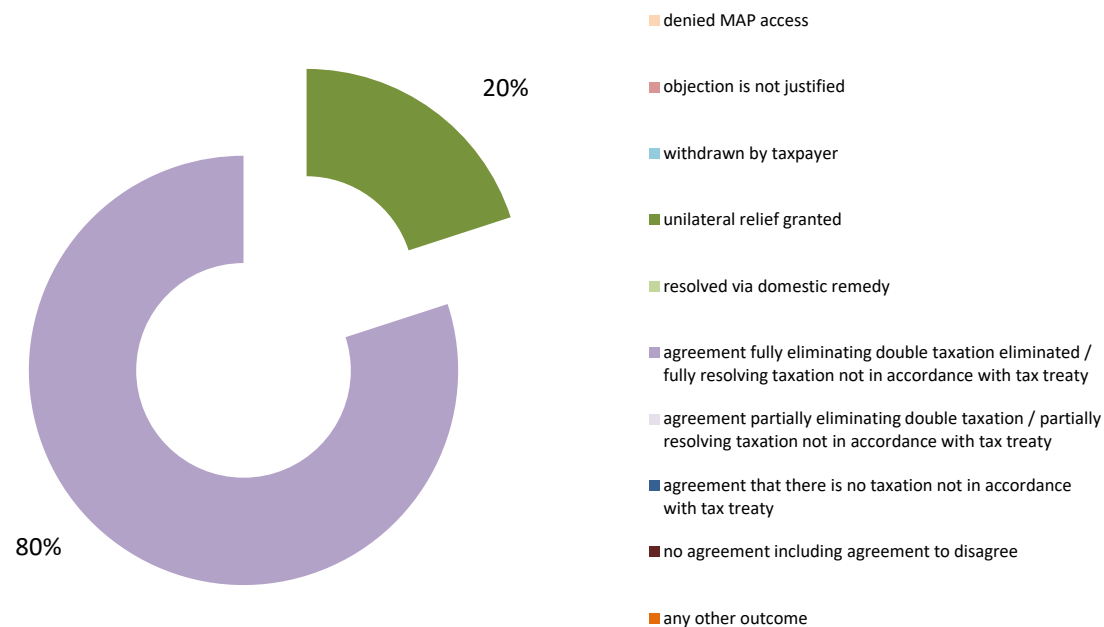
Overview of MAP partners (only for cases started as from 1 January 2016)

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

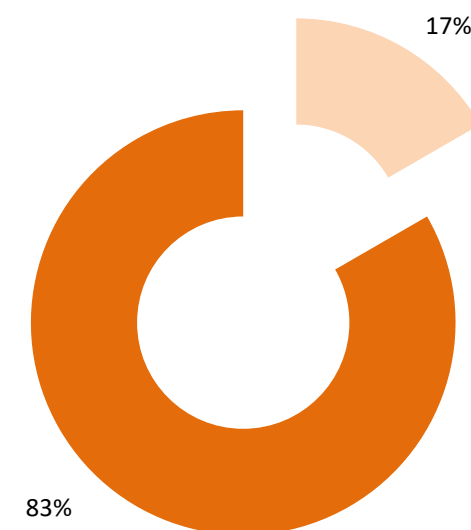


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	4	0	0	0	0	5
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	4	0	0	0	0	5
Other cases (all)	1	0	0	0	0	0	0	0	0	5	6
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	0	0	0	0	0	0	5	6
All cases	1	0	0	1	0	4	0	0	0	5	11

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
	<u>Notes:</u>													

	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	Austria	4	1	0	0	0	0	0	0	0	0	0	0	5
	Germany	20	3	0	0	0	1	0	2	0	0	0	0	20
Row 2	Italy	4	4	0	0	0	0	0	0	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	14	2	0	0	0	0	0	2	0	0	0	0	14
	Total	42	10	0	0	0	1	0	4	0	0	0	0	47
	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
Germany	7	2	0	0	0	0	0	0	0	0	0	3	6
Treaty Partners (de minimis rule applies)	8	6	1	0	0	0	0	0	0	0	0	2	11
Total	15	8	1	0	0	0	0	0	0	0	0	5	17
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	33
>=2 and <4 years old	21
>=4 and <6 years old	9
>=6 years old	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
Row 1	Germany	26.69	10.99	13.02	13.68
Row 2	Treaty Partners (de minimis rule applies)	20.60	6.64	6.71	13.89
	Total	24.25	9.25	9.87	13.79
	<u>Notes:</u>				

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
	Cases closed in the Bilateral stage
Notes:	

	Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	11.70	2.05	13.46	3.52
Row 2	Treaty Partners (de minimis rule applies)	33.60	0.90	6.33	43.09
	Total	22.65	1.47	9.90	23.31
	Notes:				

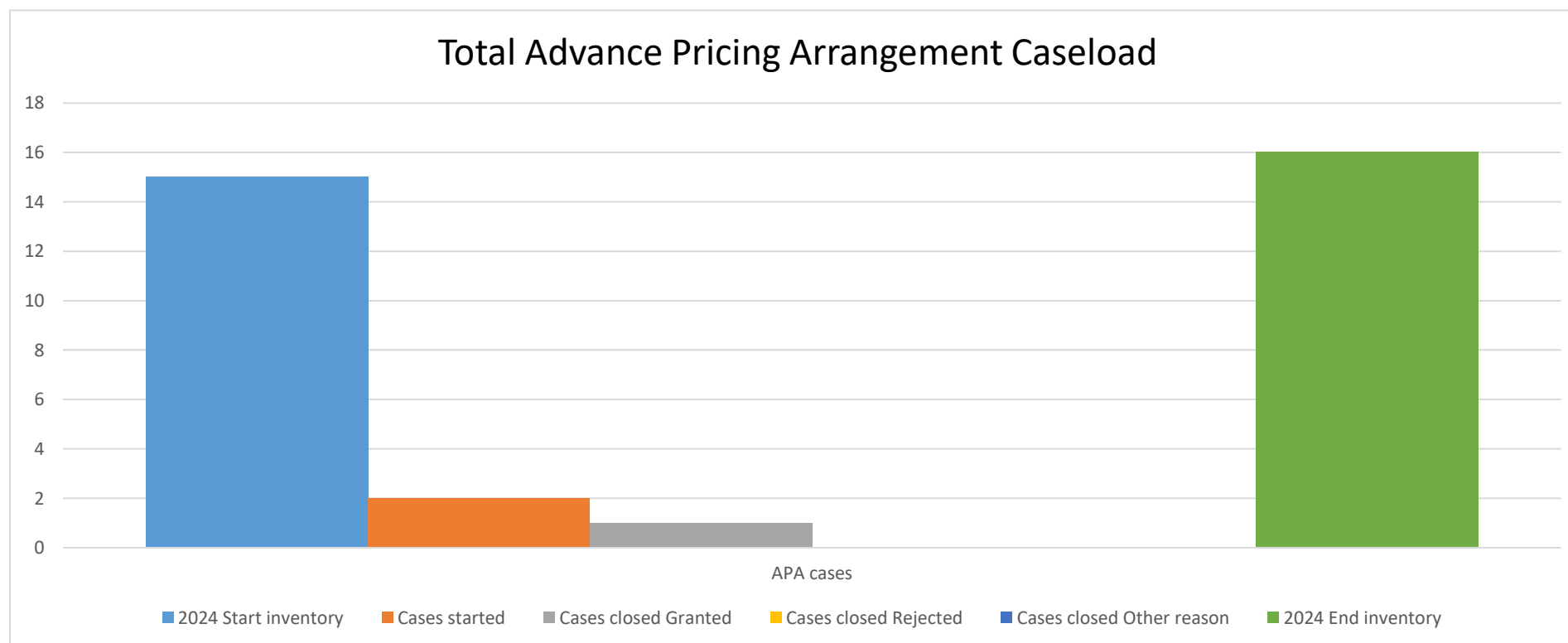
Annex B

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

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	1.97
Cases closed in the Bilateral stage	26.78
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	23.38	5.01	9.88	18.55
	Notes:				

Czechia

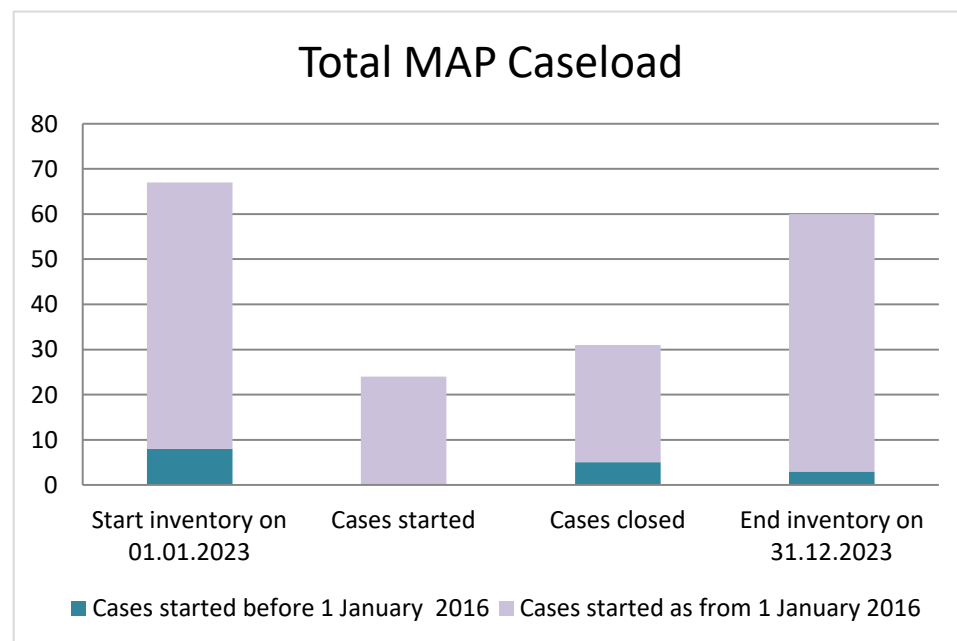


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	15	2	1	0	0	16	17.00

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	15	2	1	0	0	16	17.00
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:							
Definition of "APAs concluded during the reporting period" followed:							
Further information							

Czechia

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	3	0	1	2
Other cases	5	0	4	1

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	35	17	10	42
Other cases	24	7	16	15

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	129.00
Other cases	103.15

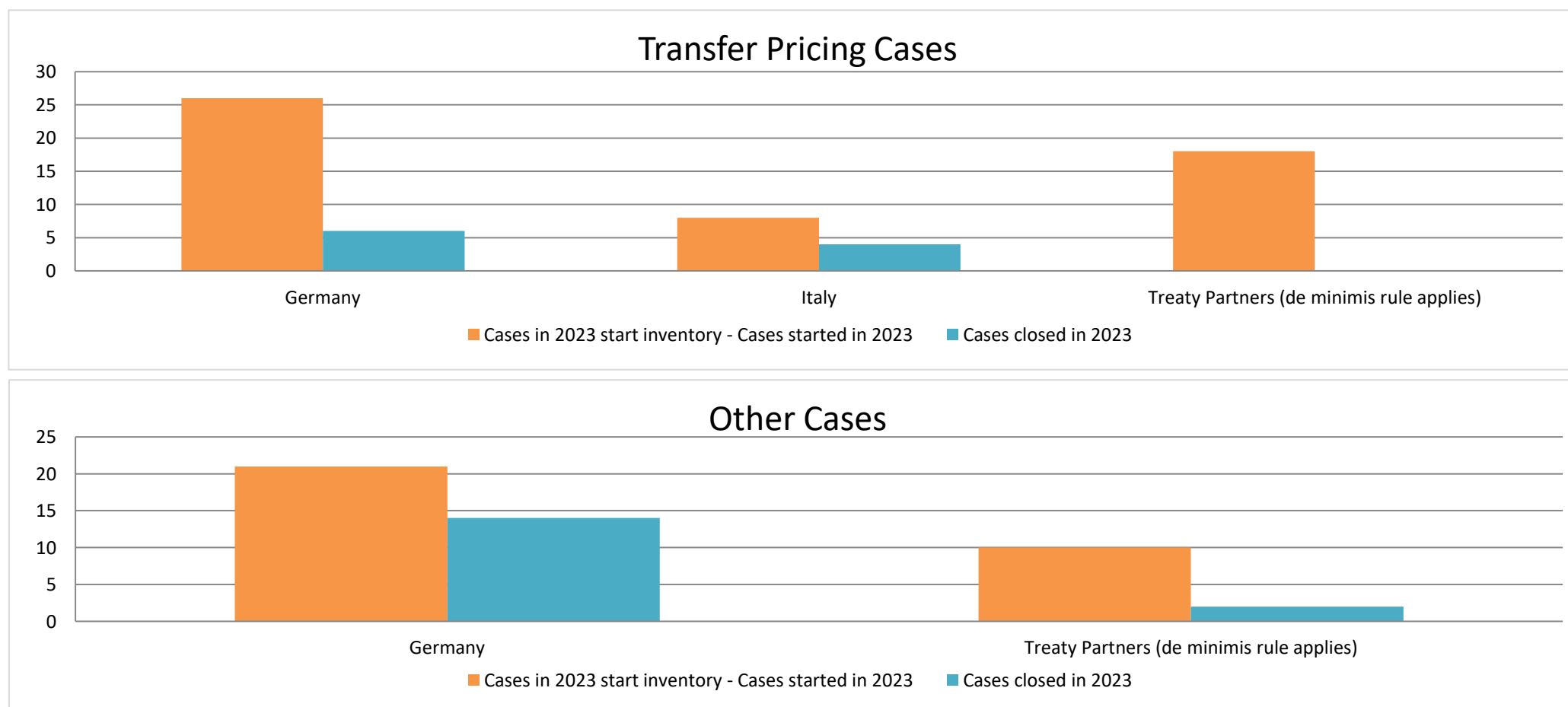
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	33.55	5.86	8.85	14.35
Other cases	34.28	1.36	5.62	30.27

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

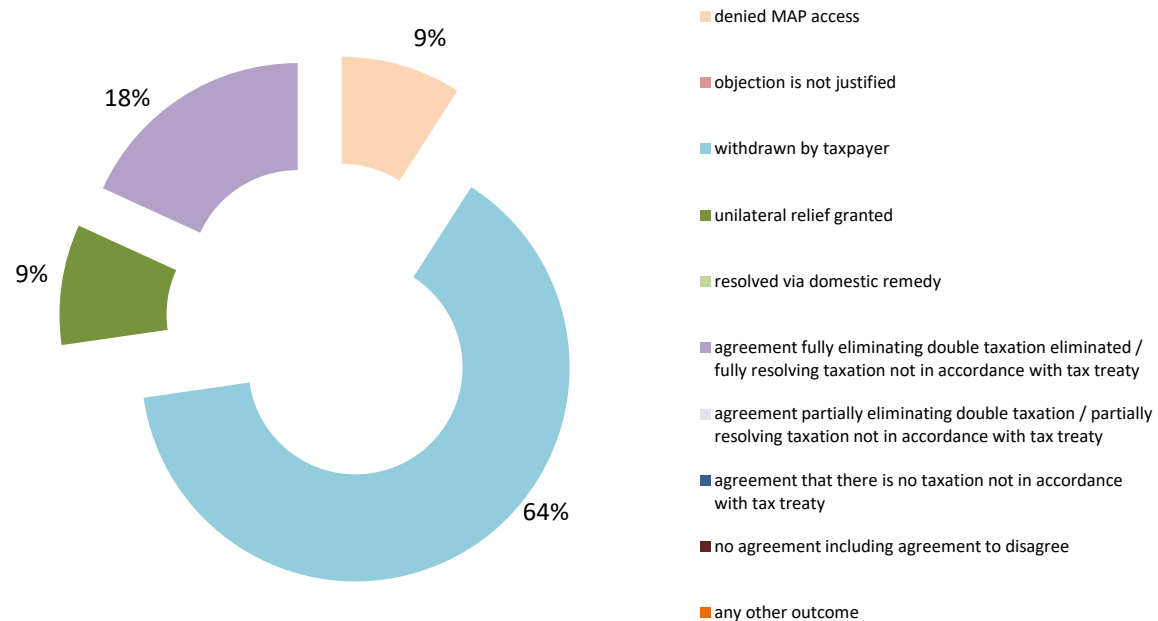
Overview of MAP partners (only for cases started as from 1 January 2016)

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

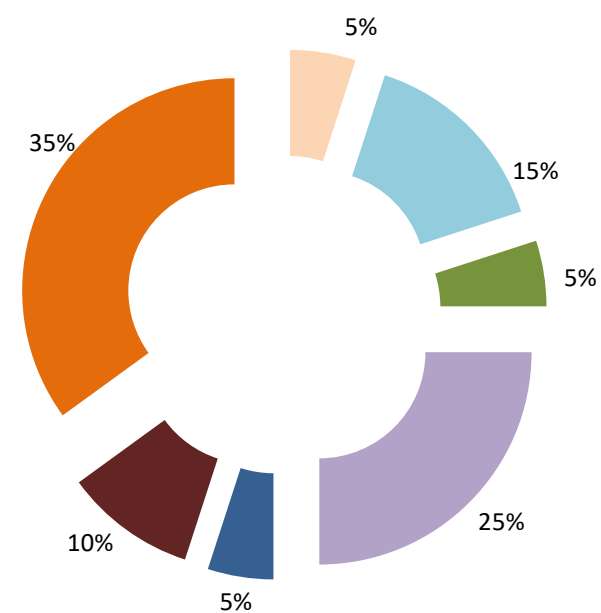


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	7	1	0	2	0	0	0	0	11
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	1	0	6	1	0	2	0	0	0	0	10
Other cases (all)	1	0	3	1	0	5	0	1	2	7	20
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	2	4
Cases started as from 1 January 2016	1	0	2	1	0	4	0	1	2	5	16
All cases	2	0	10	2	0	7	0	1	2	7	31

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	3	0	0	1	0	0	0	0	0	0	0	2	129.00
Row 2	Others	5	0	0	1	0	0	1	0	0	0	2	1	103.15
Row 3	Total	8	0	0	2	0	0	1	0	0	0	2	3	108.32
	<u>Notes:</u> Potential mismatches between 2023 start inventory and 2022 end inventory The number of cases pending on 1 January 2023 is the same as the number of such cases left in inventory on 31 December 2022.													

Annex B

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

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	17	9	0	0	4	0	0	2	0	0	0	0	20
Row 2	Italy	7	1	1	0	2	1	0	0	0	0	0	0	4
	Treaty Partners (de minimis rule applies)	11	7	0	0	0	0	0	0	0	0	0	0	18
	Total	35	17	1	0	6	1	0	2	0	0	0	0	42
	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
Germany	17	4	0	0	2	1	0	3	0	1	2	5	7
Treaty Partners (de minimis rule applies)	7	3	1	0	0	0	0	1	0	0	0	0	8
Total	24	7	1	0	2	1	0	4	0	1	2	5	15
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	32
>=2 and <4 years old	21
>=4 and <6 years old	3
>=6 years old	1

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	24.89	8.21	12.94	17.69
	Italy	46.54	2.33	0.66	7.66
	Total	33.55	5.86	8.85	14.35
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	34
	Cases closed in the Bilateral stage	31
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	Germany	34.48	1.37	6.66	29.84
Row 2	Treaty Partners (de minimis rule applies)	32.85	1.25	0.43	32.42
	Total	34.28	1.36	5.62	30.27
	Notes:				

Annex B

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

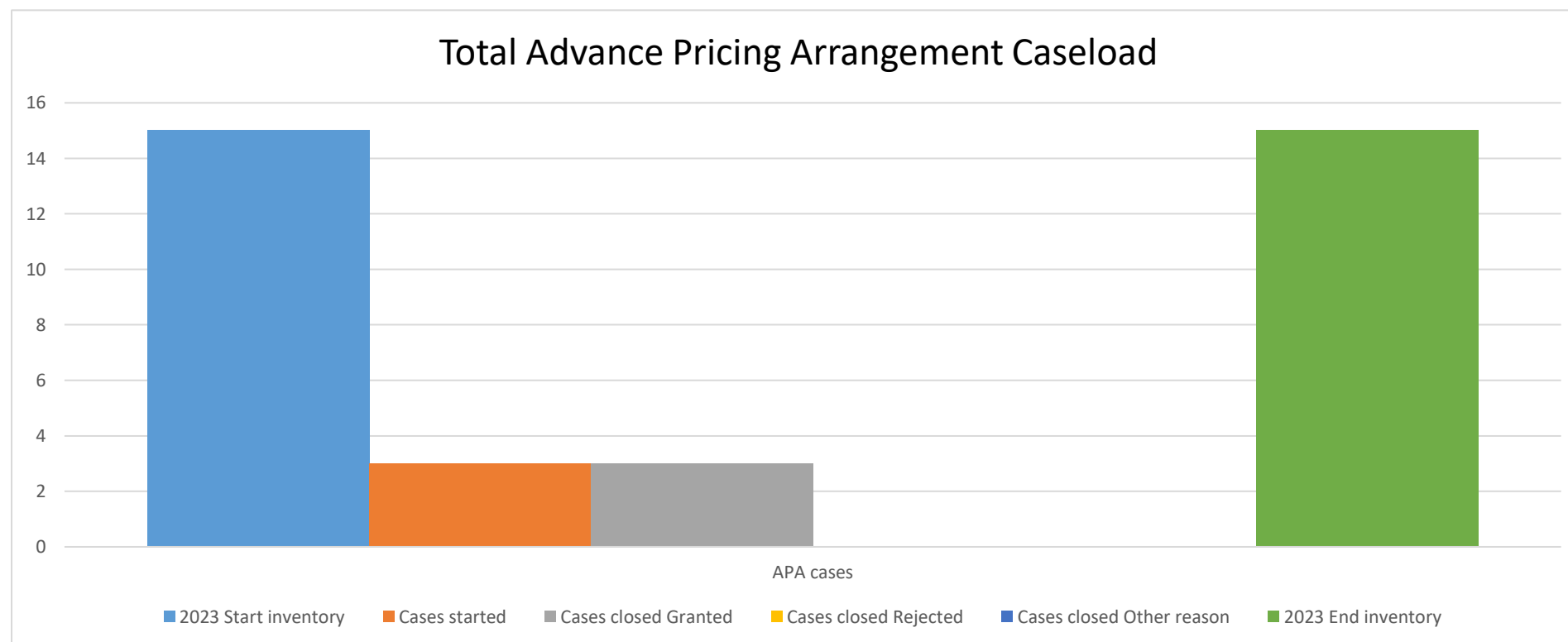
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	8
Cases closed in the Bilateral stage	36
Notes:	

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	34.00	3.09	6.27	27.09
	Notes:				

Czechia

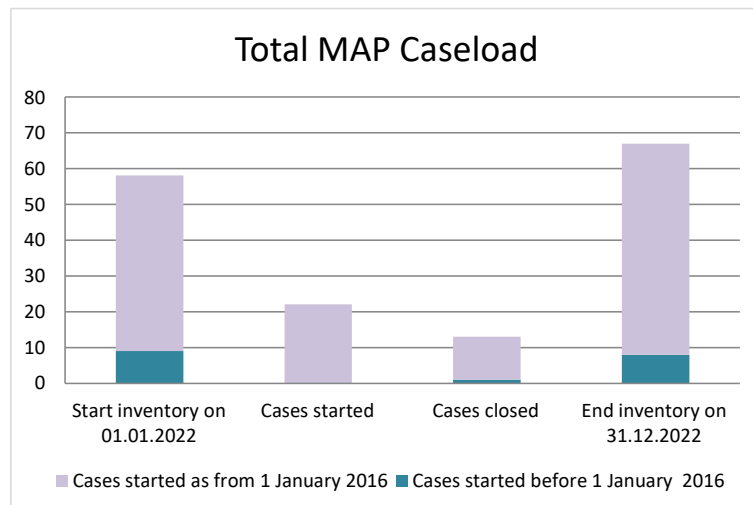


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	15	3	3	0	0	15	29

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

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	15	3	3	0	0	15	29
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						

Czechia



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	4	0	1	3
Other cases	5	0	0	5

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	26	14	5	35
Other cases	23	8	7	24

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	111.95
Other cases	n.a.

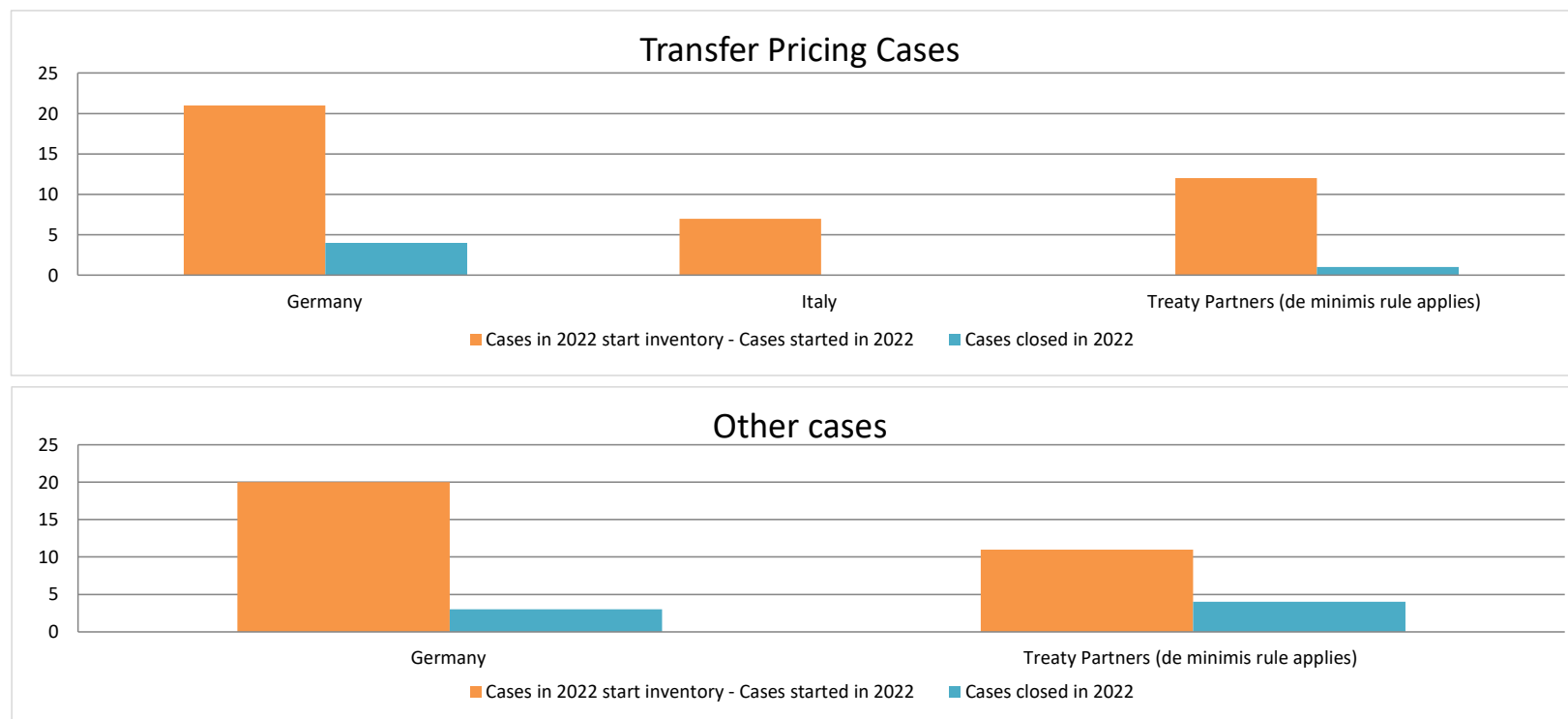
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	13.45	20.17	7.40	7.73
Other cases	10.42	2.77	0.25	22.62

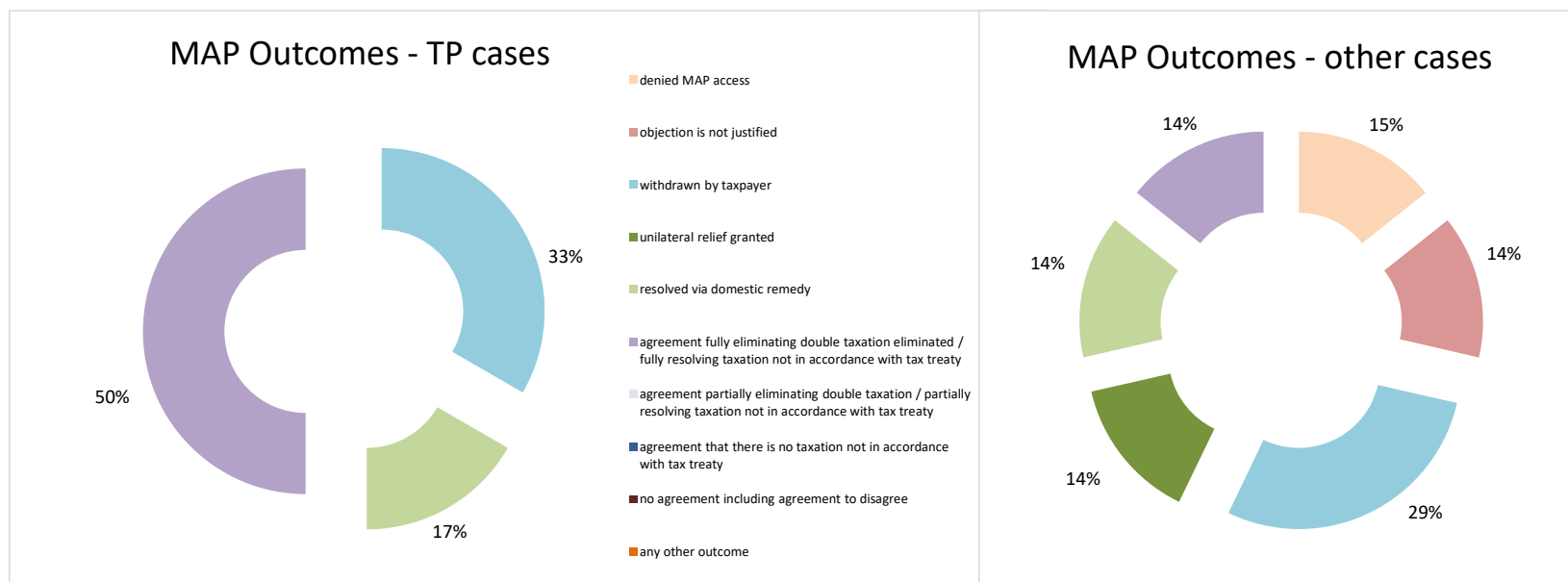
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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	2	0	1	3	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	2	0	0	3	0	0	0	0	5
Other cases (all)	1	1	2	1	1	1	0	0	0	0	7
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	1	2	1	1	1	0	0	0	0	7
All cases	1	1	4	1	2	4	0	0	0	0	13

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	4	0	0	0	0	1	0	0	0	0	0	3	111.95
Row 2	Others	5	0	0	0	0	0	0	0	0	0	0	5	0.00
Row 3	Total	9	0	0	0	0	1	0	0	0	0	0	8	111.95
	<u>Notes:</u>													
	Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	14	7	0	0	2	0	0	2	0	0	0	17
Row 2	Italy	5	2	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	7	5	0	0	0	0	0	1	0	0	0	11
	Total	26	14	0	0	2	0	0	3	0	0	0	35
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	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
Germany	15	5	0	0	2	0	1	0	0	0	0	0	17
Treaty Partners (de minimis rule applies)	8	3	1	1	0	1	0	1	0	0	0	0	7
Total	23	8	1	1	2	1	1	1	0	0	0	0	24
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
Germany	12.75	23.08	12.20	1.81
Treaty Partners (de minimis rule applies)	16.24	8.52	2.60	13.64
Total	13.45	20.17	7.40	7.73
Notes:				

Annex B

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

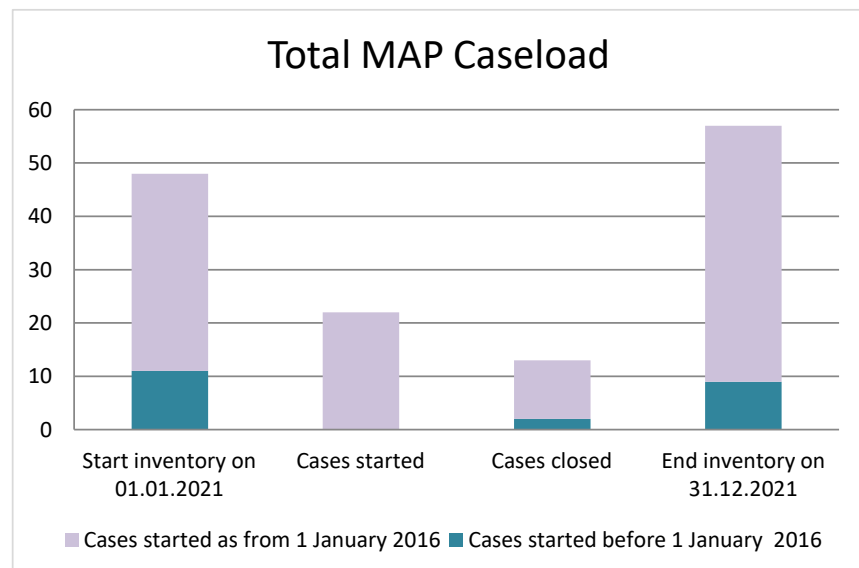
	Table 2: Other MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	5.83	1.06	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	13.87	4.05	0.25	22.62
	Total	10.42	2.77	0.25	22.62
	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	11.68	10.02	3.83	15.17
Notes:					

Czech Republic



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	2	4
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	18	12	5	25
Other cases	19	10	6	23

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	116.17
Other cases	n.a.

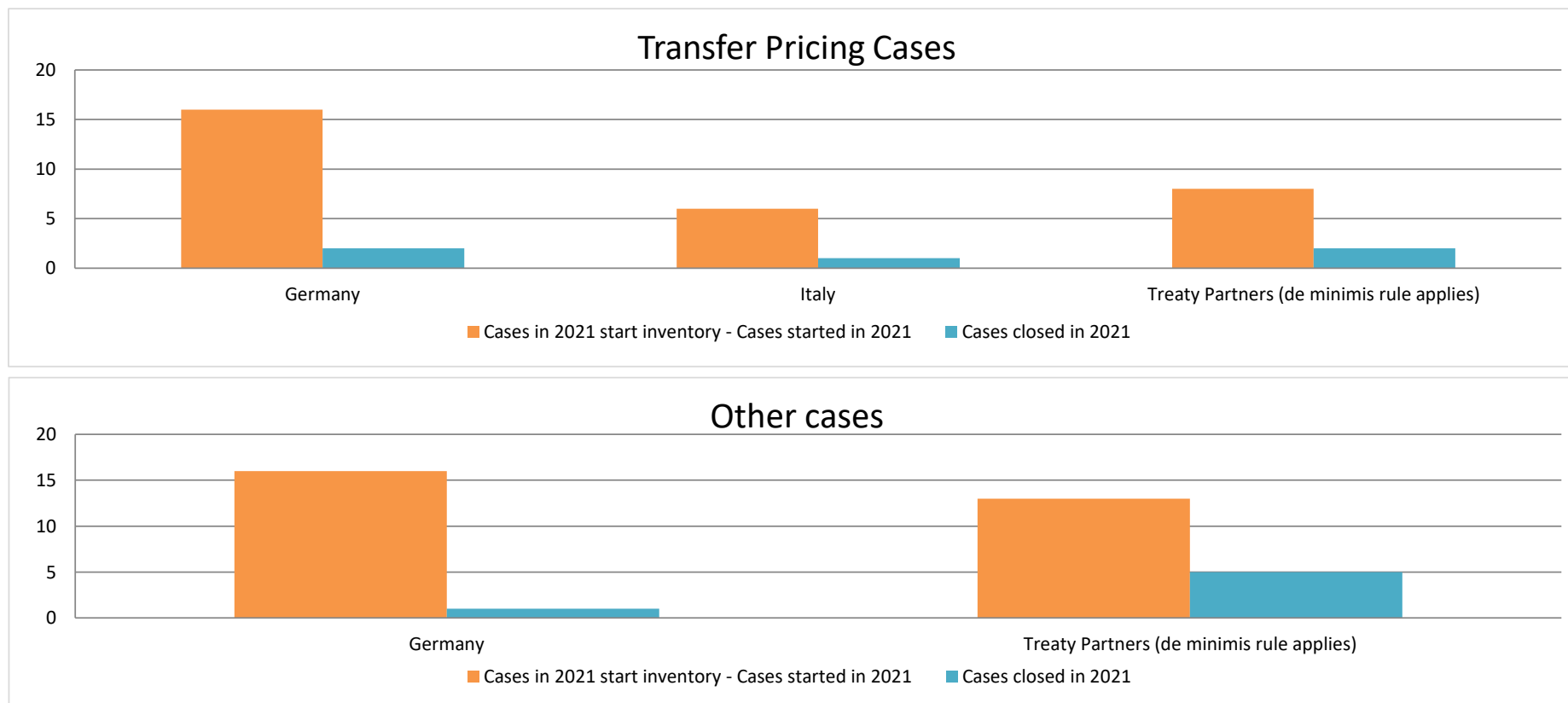
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	5.58	9.87	2.53	16.60
Other cases	17.21	2.11	4.00	15.25

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>

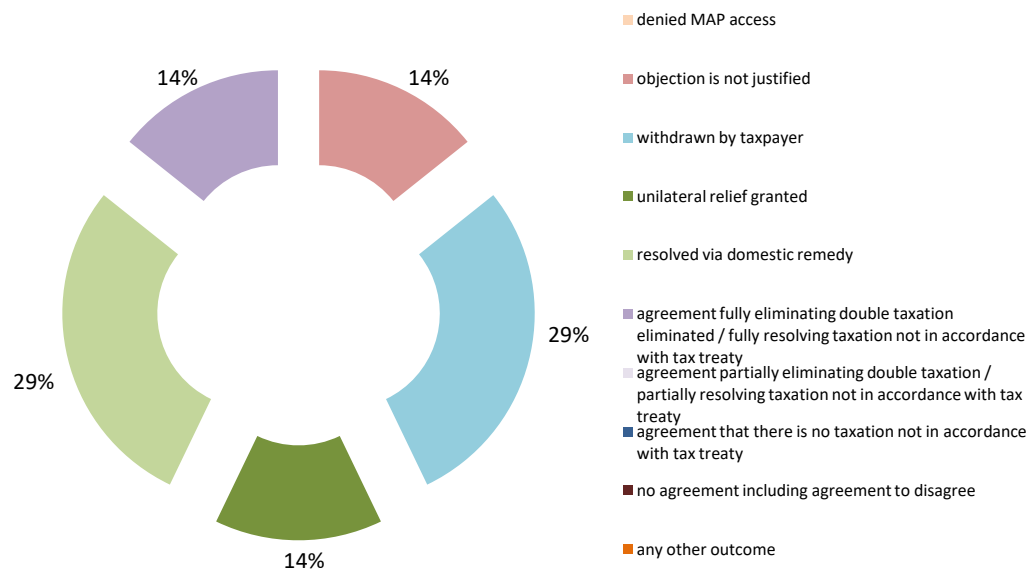
Overview of MAP partners (only for cases started as from 1 January 2016)

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

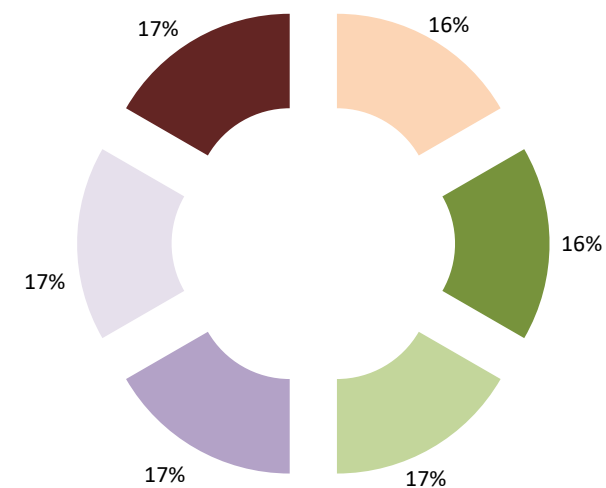


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	2	1	2	1	0	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	2	0	0	0	0	0	2
Cases started as from 1 January 2016	0	1	2	1	0	1	0	0	0	0	5
Other cases (all)	1	0	0	1	1	1	1	0	1	0	6
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	1	1	1	1	0	1	0	6
All cases	1	1	2	2	3	2	1	0	1	0	13

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	6	0	0	0	0	2	0	0	0	0	0	4	116.17
Row 2	Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3	Total	11	0	0	0	0	2	0	0	0	0	0	9	116.17
<u>Notes:</u>														
Notes on the computation of average time														
The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.														

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
Germany	7	9	0	0	2	0	0	0	0	0	0	0	14
Italy	5	1	0	0	0	1	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	6	2	0	1	0	0	0	1	0	0	0	0	6
Total	18	12	0	1	2	1	0	1	0	0	0	0	25
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
Germany	9	7	0	0	0	0	0	0	0	0	1	0	15
Treaty Partners (de minimis rule applies)	10	3	1	0	0	1	1	1	1	0	0	0	8
Total	19	10	1	0	0	1	1	1	1	0	1	0	23
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	3.47	6.81	n.a.	n.a.
	Italy	1.81	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	9.57	17.29	2.53	16.60
	Total	5.58	9.87	2.53	16.60
Notes:					

Annex B

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

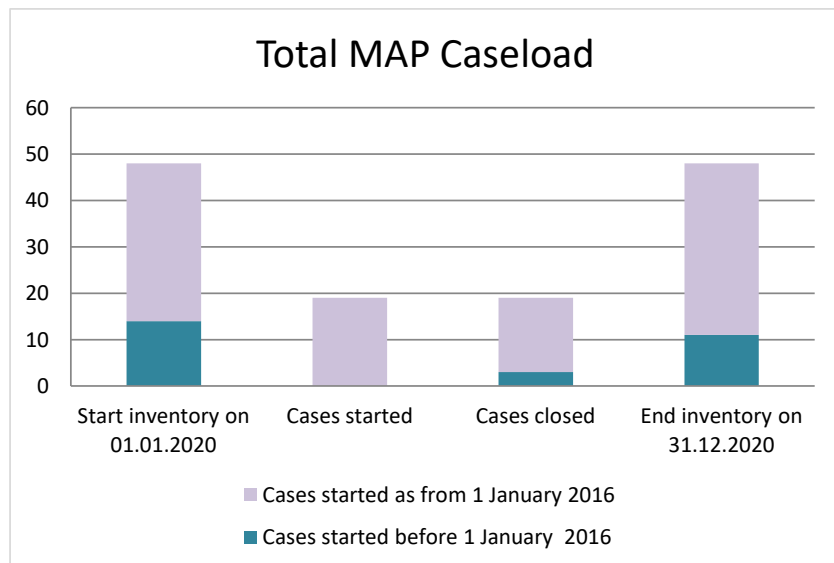
	Table 2: Other MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	32.42	0.69	6.18	26.24
Row 2	Treaty Partners (de minimis rule applies)	14.17	2.39	3.27	11.58
	Total	17.21	2.11	4.00	15.25
	Notes:				

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	11.92	5.64	3.70	15.52
	Notes:				

Czech Republic



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	9	0	3	6
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	17	11	10	18
Other cases	17	8	6	19

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.72
Other cases	n.a.

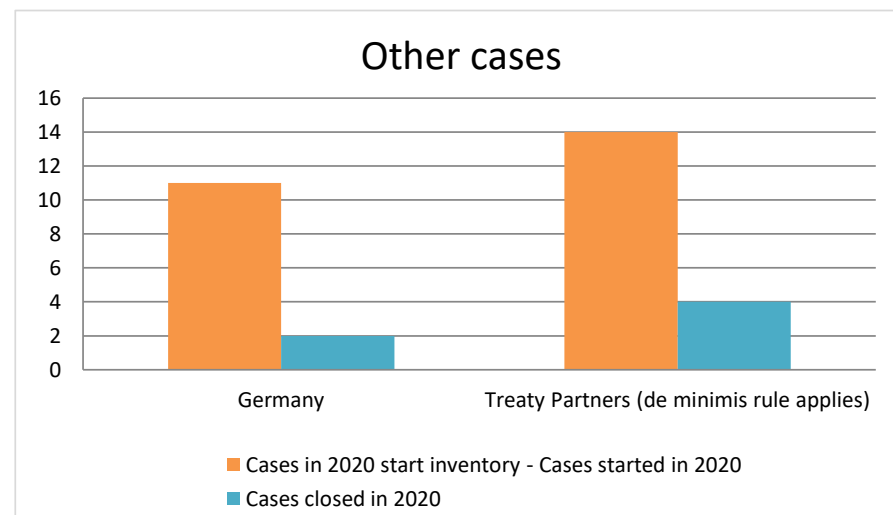
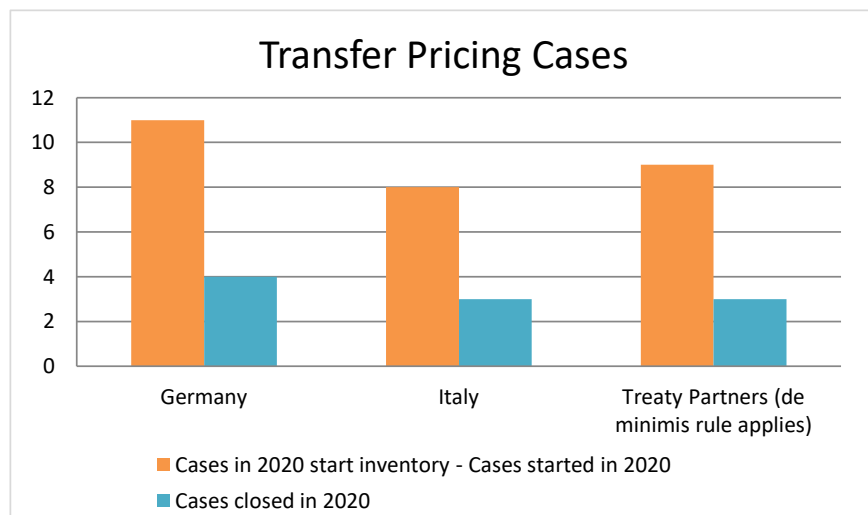
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and
 (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.15	3.46	12.87	10.91
Other cases	23.22	1.50	2.00	25.82

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

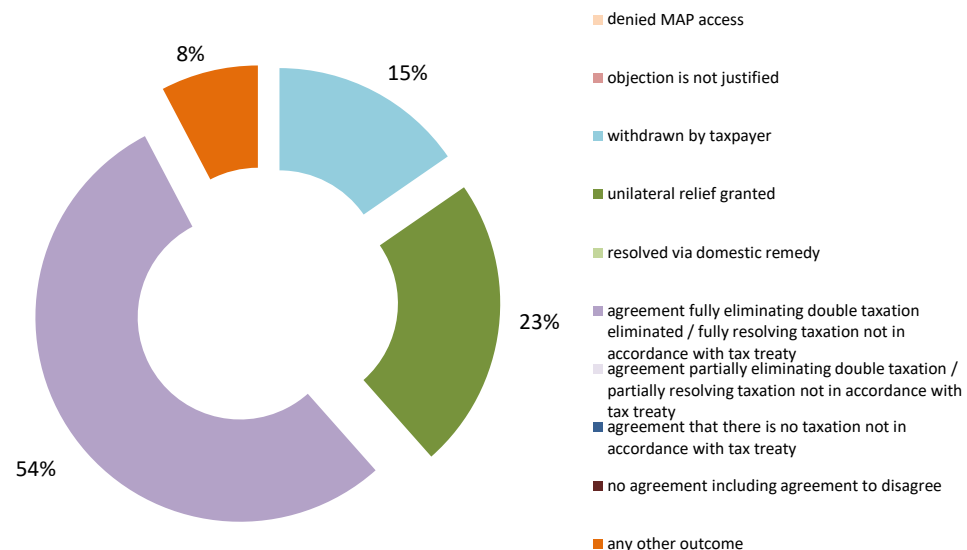
Overview of MAP partners (only for cases started as from 1 January 2016)

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

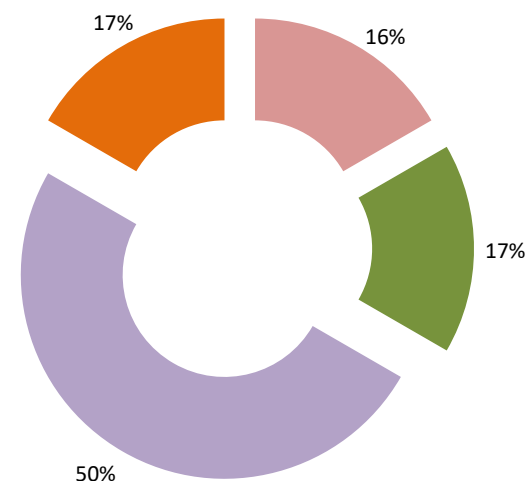


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	3	0	7	0	0	0	1	13
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	0	0	3
Cases started as from 1 January 2016	0	0	2	3	0	4	0	0	0	1	10
Other cases (all)	0	1	0	1	0	3	0	0	0	1	6
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	1	0	1	0	3	0	0	0	1	6
All cases	0	1	2	4	0	10	0	0	0	2	19

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	9	0	0	0	0	0	3	0	0	0	0	6	64.72
Row 2	Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3	Total	14	0	0	0	0	0	3	0	0	0	0	11	64.72
<u>Notes:</u>														
Notes on the computation of average time														
The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.														

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	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
Germany	7	4	0	0	0	0	0	3	0	0	0	1	7
Italy	4	4	0	0	1	2	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	6	3	0	0	1	1	0	1	0	0	0	0	6
Total	17	11	0	0	2	3	0	4	0	0	0	1	18
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
Germany	9	2	0	1	0	0	0	0	0	0	0	1	9
Treaty Partners (de minimis rule applies)	8	6	0	0	0	1	0	3	0	0	0	0	10
Total	17	8	0	1	0	1	0	3	0	0	0	1	19
Notes: The reason for "any other outcome" was the expiration of the domestic time limit in Germany.													

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	Germany	20.08	7.12	7.73	15.04
	Italy	20.33	1.08	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	16.73	0.96	18.02	6.77
	Total	19.15	3.46	12.87	10.91
Notes:					

Annex B

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

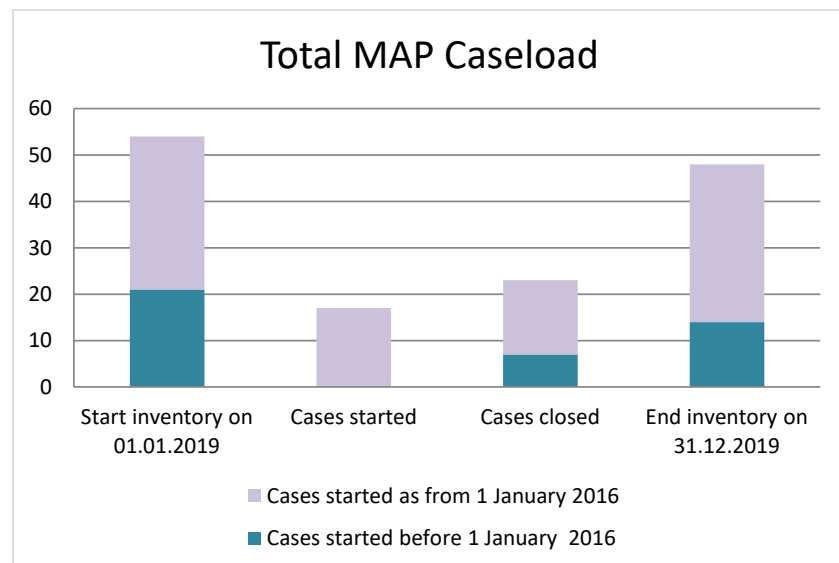
Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	24.76	0.81	0.43	24.33	
Treaty Partners (de minimis rule applies)	22.45	1.84	3.05	26.81	
Total	23.22	1.50	2.00	25.82	
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	20.68	2.72	6.83	19.19
	Notes:				

Czech Republic



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	11	0	2	9
Other cases	10	0	5	5

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	16	6	5	17
Other cases	17	11	11	17

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.10
Other cases	56.11

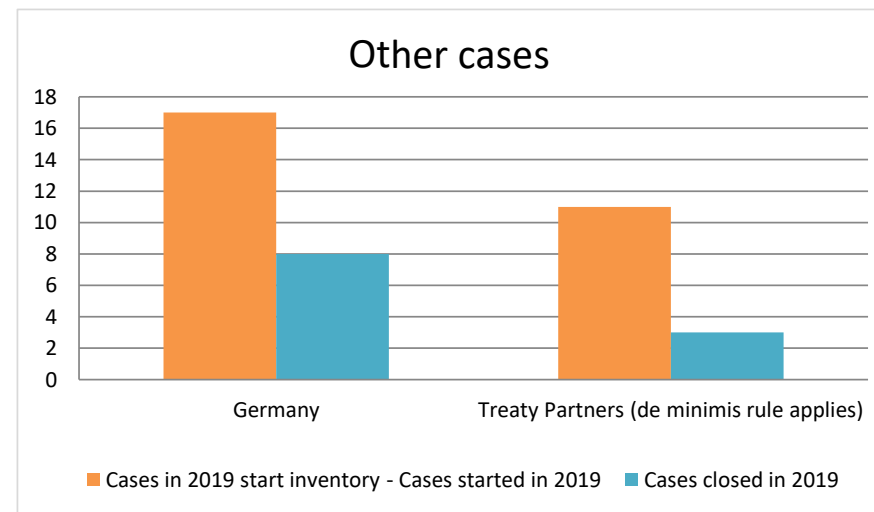
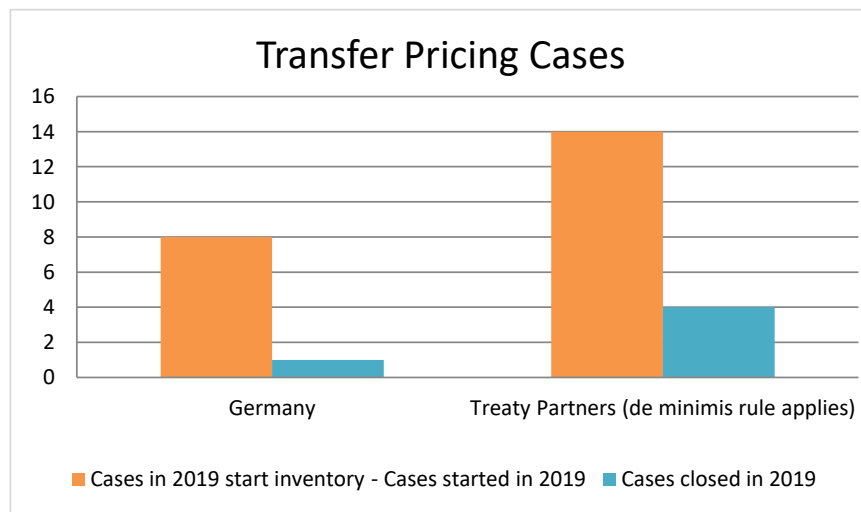
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the taxpayer's request or the letter from the other competent authority (including the minimum required information)
 (ii) end date: the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.93	6.78	16.62	24.46
Other cases	20.46	1.01	11.65	14.73

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

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

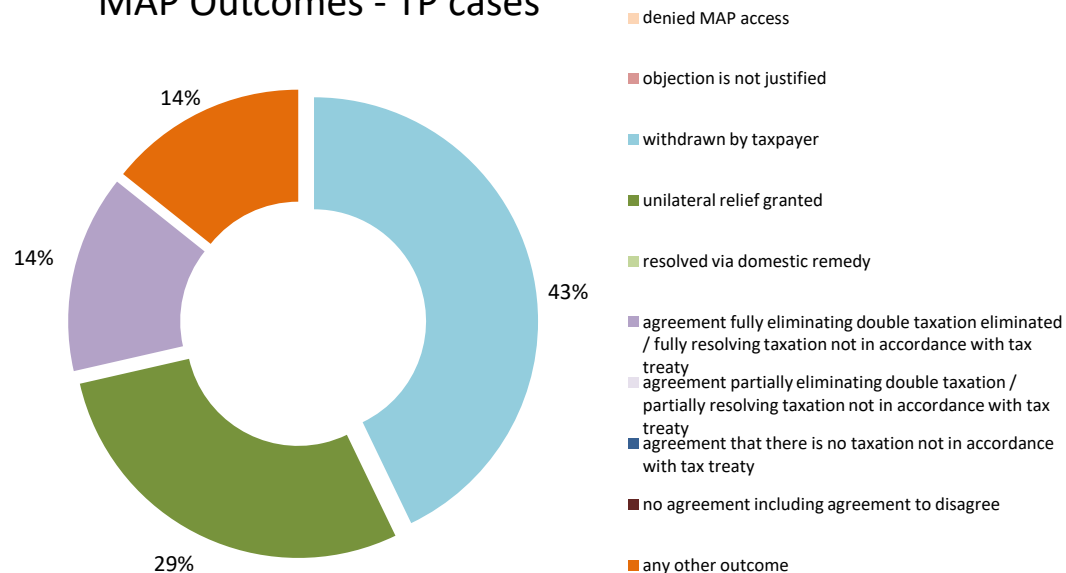
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



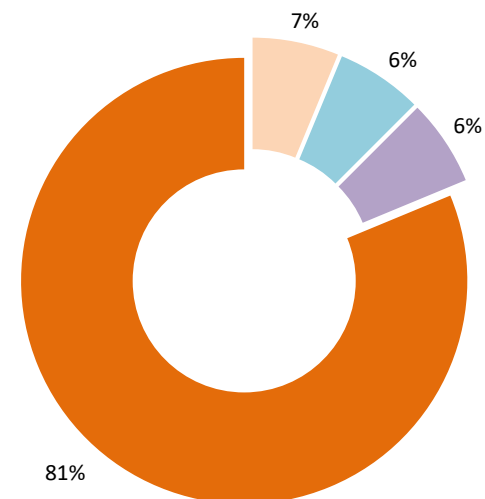
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	2	0	1	0	0	0	1	7
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	1	2	0	1	0	0	0	1	5
Other cases (all)	1	0	1	0	0	1	0	0	0	13	16
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	4	5
Cases started as from 1 January 2016	1	0	0	0	0	1	0	0	0	9	11
All cases	1	0	4	2	0	2	0	0	0	14	23

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	11	0	0	2	0	0	0	0	0	0	0	9	35.10
Row 2	Others	10	0	0	1	0	0	0	0	0	0	4	5	56.11
Row 3	Total	21	0	0	3	0	0	0	0	0	0	4	14	50.11
<u>Notes:</u> 1) Potential mismatches between 2019 start inventory and 2018 end inventory: One more pre-2016 MAP case has to be taken into account (the competent authority of our treaty partner had been waiting for the court decision). 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the taxpayer's request or the letter from the other competent authority (including the minimum required information) (ii) end date: the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer														

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

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
Germany	5	3	0	0	0	0	0	0	0	0	0	1	7
Treaty Partners (de minimis rule applies)	11	3	0	0	1	2	0	1	0	0	0	0	10
Total	16	6	0	0	1	2	0	1	0	0	0	1	17
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
Germany	9	8	0	0	0	0	0	0	0	0	0	8	9
Treaty Partners (de minimis rule applies)	8	3	1	0	0	0	0	1	0	0	0	1	8
Total	17	11	1	0	0	0	0	1	0	0	0	9	17
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
Germany	2.27	3.42	n.a.	n.a.
Treaty Partners (de minimis rule applies)	29.35	7.62	16.62	24.46
Total	23.93	6.78	16.62	24.46
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
Germany	17.50	0.96	19.56	4.86
Treaty Partners (de minimis rule applies)	28.35	1.15	3.75	24.60
Total	20.46	1.01	11.65	14.73
Notes:				

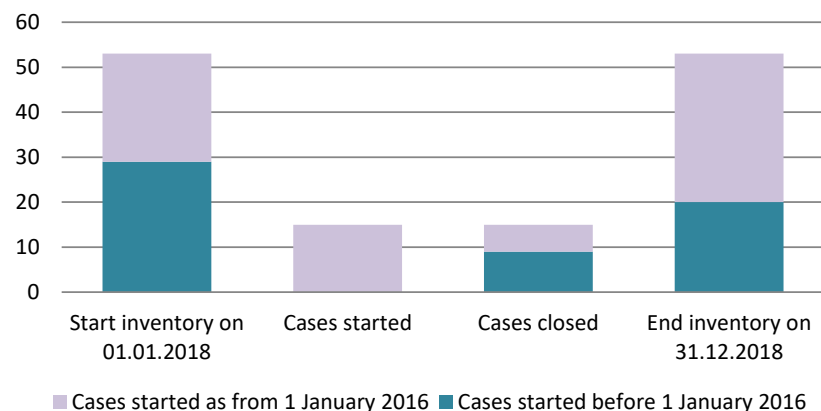
Annex B

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	21.55	2.81	12.90	17.16
	Notes:				

Czech Republic

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	0	6	10
Other cases	13	0	3	10

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	12	7	3	16
Other cases	12	8	3	17

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	54.24
Other cases	71.13

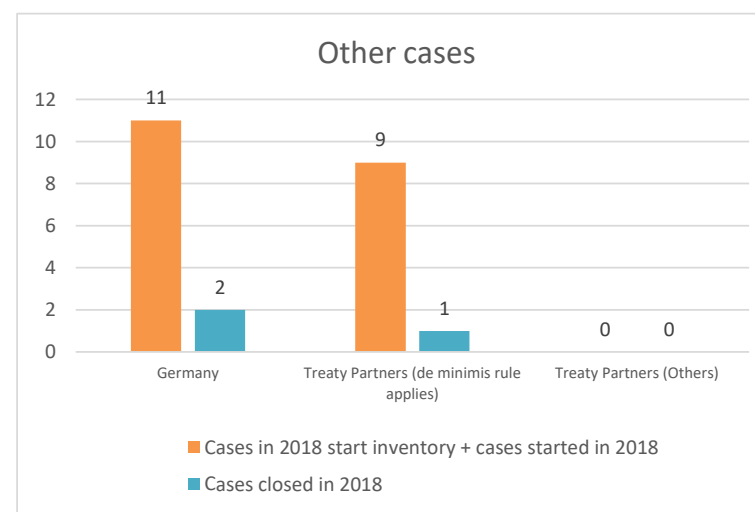
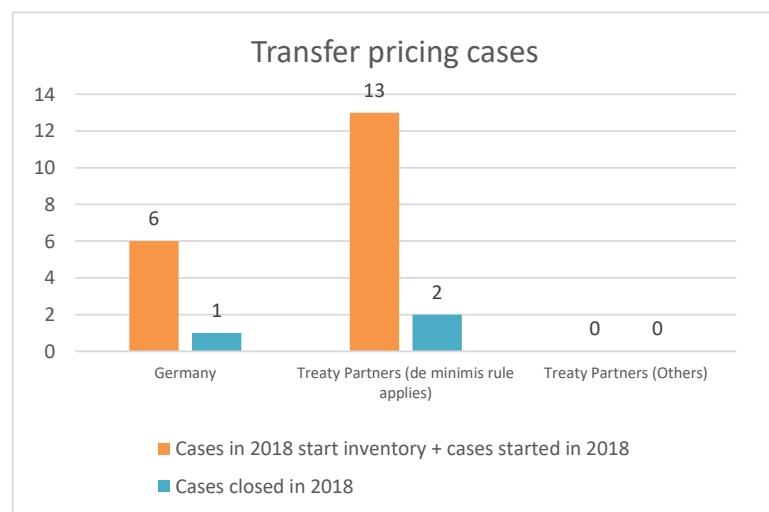
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and
 (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.08	1.90	2.83	4.37
Other cases	11.46	0.72	6.27	5.18

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

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

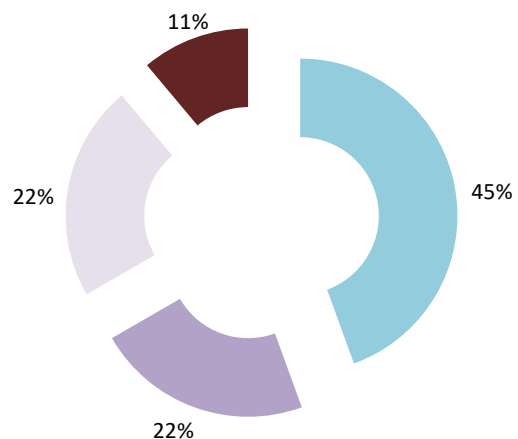
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



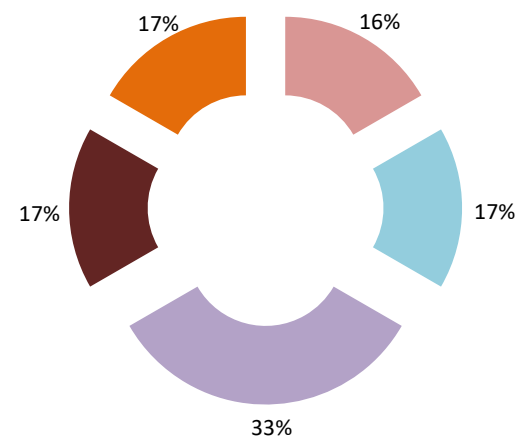
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	4	0	0	2	2	0	1	0	9
Cases started before 1 January 2016	0	0	1	0	0	2	2	0	1	0	6
Cases started as from 1 January 2016	0	0	3	0	0	0	0	0	0	0	3
Other cases (all)	0	1	1	0	0	2	0	0	1	1	6
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	1	3
Cases started as from 1 January 2016	0	1	0	0	0	1	0	0	1	0	3
All cases	0	1	5	0	0	4	2	0	2	1	15

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	16	0	0	1	0	0	2	2	0	1	0	10	54.24
Row 2	Others	13	0	0	1	0	0	1	0	0	0	1	10	71.13
Row 3	Total	29	0	0	2	0	0	3	2	0	1	1	20	59.87

Notes:

1) The mismatches are 4 Attribution/allocation MAP cases.

(i) The Czech Republic didn't involve one pre-2016 Attribution/allocation MAP case with one of the treaty partners in the last year to the statistics.

(ii) The Czech Republic discussed several cases with one of the treaty partners where the Czech Republic had different time figures during last year. The result of this discussion is that the Czech Republic has to increase pre-2016 Attribution/allocation MAP cases and also decrease post-2015 Attribution/allocation MAP cases with the treaty partner.

2) The average time taken to close pre-2016 cases was computed by applying the following rules:

(i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and

(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

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
Germany	3	3	0	0	1	0	0	0	0	0	0	0	5
Treaty Partners (<i>de minimis</i> rule applies)	9	4	0	0	2	0	0	0	0	0	0	0	11
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12	7	0	0	3	0	0	0	0	0	0	0	16
Notes 1) The Czech Republic discussed several cases with one of the treaty partners falling under the <i>de minimis</i> rule where the Czech Republic had different time figures during last year. The result of this discussion is that the Czech Republic has to increase pre-2016 Attribution/allocation MAP cases and also decrease post-2015 Attribution/allocation MAP cases with the treaty partner. 2) One MAP case with Germany did not start in 2017 but in 2018. Therefore, the mismatch arise between number of cases in the MAP inventory on 31 December 2017 (4 cases) and number of cases in the MAP inventory on 1 January 2018 (3 cases).													

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
Germany	6	5	0	0	0	0	0	1	0	0	1	0	9
Treaty Partners (<i>de minimis</i> rule applies)	6	3	0	1	0	0	0	0	0	0	0	0	8
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12	8	0	1	0	0	0	1	0	0	1	0	17
Notes: The Czech Republic was informed from one of the treaty partners falling under the de minimis rule that there is one more case, where the MAP request was made at the end of 2017 (start date is 19 December 2017). However, the Czech Republic received the first notification about this case in June 2018 (the letter dated 15 June 2018). That is why the Czech Republic's starting inventory with the treaty partner has increased.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	7.2	3.39	2.83	4.37
Row 2	Treaty Partners (de minimis rule applies)	14.52	1.15	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		12.08	1.90	2.83	4.37
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
Germany	16.66	0.68	9.4	7.25
Treaty Partners (<i>de minimis</i> rule applies)	1.05	0.79	n.a.	1.05
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	11.46	0.72	6.27	5.18
Notes:				

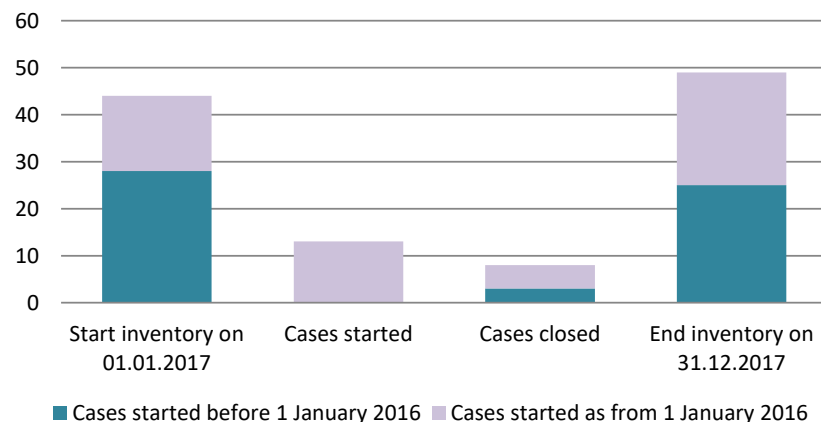
Annex B

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
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	11.77	1.31	5.41	4.98
	Notes:				

Czech Republic

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	15	0	3	12
Other cases	13	0	0	13

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	8	3	13
Other cases	8	5	2	11

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.08
Other cases	n.a.

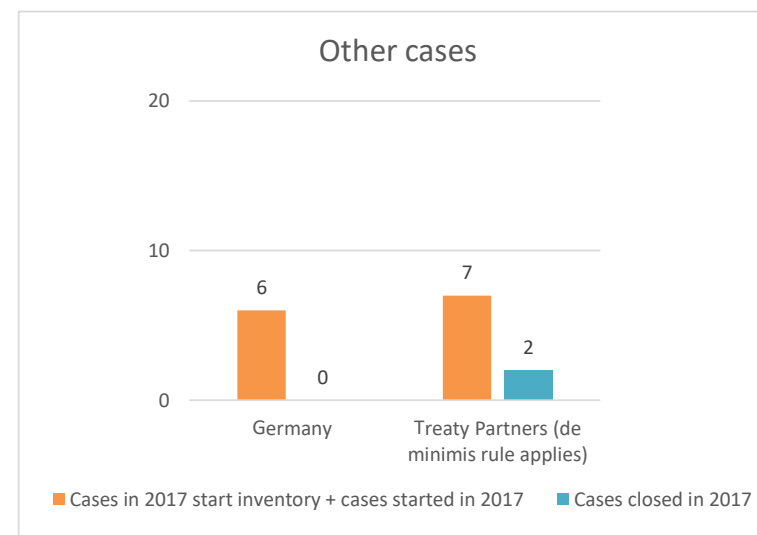
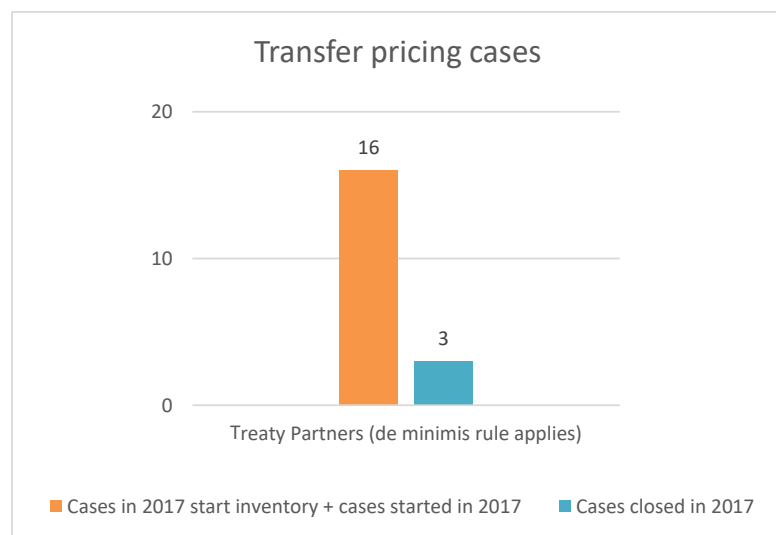
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and
 (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.41	1.16	n.a.	n.a.
Other cases	4.06	1.15	0.81	3.39

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

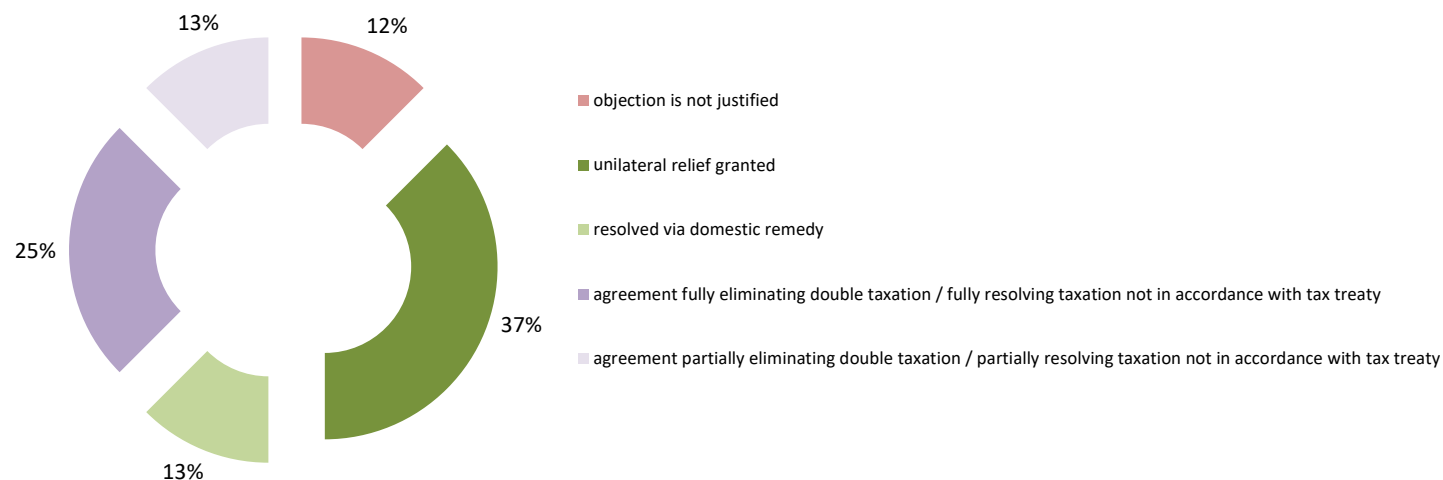
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	0	3	1	0	1	0	0	0	6
Cases started before 1 January 2016	0	1	0	0	1	0	1	0	0	0	3
Cases started as from 1 January 2016	0	0	0	3	0	0	0	0	0	0	3
Other 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
All cases	0	1	0	3	1	2	1	0	0	0	8

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	15	0	1	0	0	1	0	1	0	0	0	12	41.08
Row 2 Others	13	0	0	0	0	0	0	0	0	0	0	13	n.a.
Row 3 Total	28	0	1	0	0	1	0	1	0	0	0	25	41.08
<p><u>Notes:</u></p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of the taxpayer's request or the letter from the other competent authority (including minimum required information); and</p> <p>(ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.</p> <p>2) The mismatch between the number of pre-2016 cases on 1 January 2017 and the number of such cases on 31 December 2016 published in 2016 MAP statistics arose due to the different definition of the "Start Date" by OECD and by EU Arbitration Convention.</p>													

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)	8	8	0	0	0	3	0	0	0	0	0	0	13
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8	8	0	0	0	3	0	0	0	0	0	0	13
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
Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (<i>de minimis</i> rule applies)	4	3	0	0	0	0	0	2	0	0	0	0	5
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8	5	0	0	0	0	0	2	0	0	0	0	11
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)	7.41	1.16		
Row 3 Treaty Partners (Others)				
Total Average Time	7.41	1.16	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)	4.06	1.15	0.81	3.39
Row 3 Treaty Partners (Others)				
Total Average Time	4.06	1.15	0.81	3.39
Notes:				

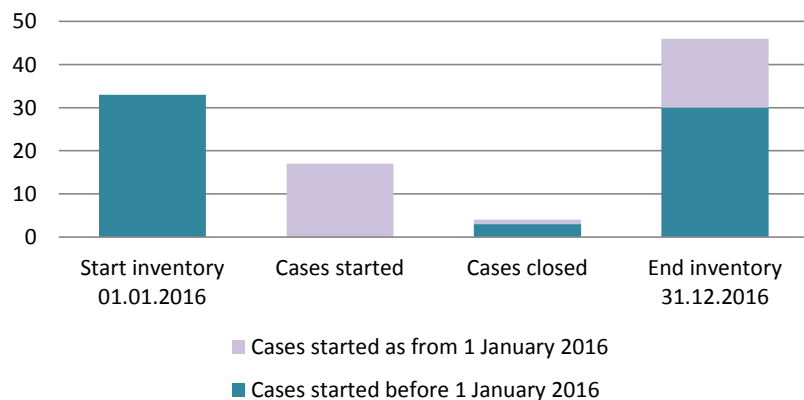
Annex B

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	6.07	1.15	0.81	3.39
	Notes:				

Czech Republic

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	19	0	2	17
Other cases	14	0	1	13

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	8	0	8
Other cases	0	9	1	8

Average time needed to close MAP cases

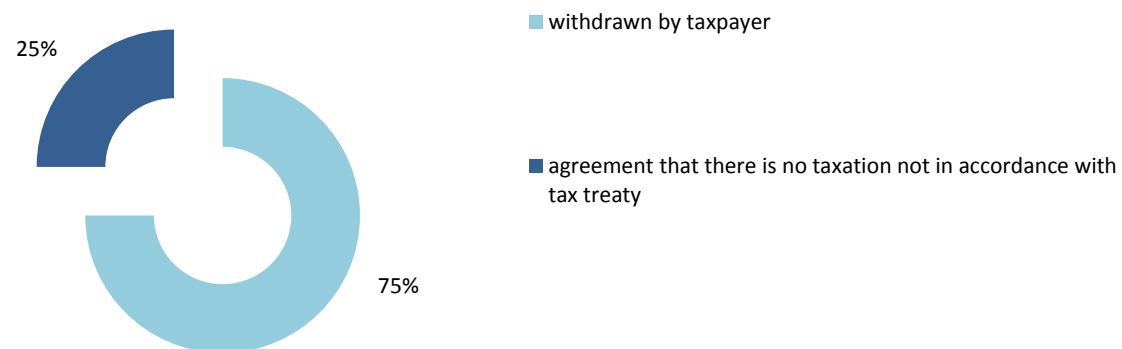
Cases started before 1 January 2016	Average time
Transfer pricing cases	35.00
Other cases	17.00

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 of the taxpayer's request or the letter from the other competent authority (including minimum required information); and
 (ii) end date: the date of the agreement with the other competent authority on closing the case or the receipt of request for withdrawal by the taxpayer.

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	2.53	0.69	n.a.	n.a.

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

MAP Outcomes



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

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

MAP Statistics prior to 2016

Background

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

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

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-MAP *Statistics Reporting Framework*¹) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

¹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior												
2010												
2011												
2012												
2013												
2014												
2015			10	1								
Total	25	1	10	1	3	0	31	2	1	0	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior												
2009												
2010												
2011												
2012												
2013												
2014			11	1								
Total	20	1	11	1	6	0	25	1	0	0	-	-

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior												
2008												
2009												
2010												
2011												
2012												
2013			6	1								
Total	16	0	6	1	2	0	20	1	0	0	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011												
2012			12	1								
Total	12	2	12	1	8	3	16	0	0	0		

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior												
2006												
2007												
2008												
2009												
2010												
2011			10	2								
Total	12	1	10	2	10	1	12	2	0	0		

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior												
2005												
2006												
2007												
2008												
2009												
2010			7	1								
Total	11	0	7	1	5	0	12	1	1	0		

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008											n.a.	n.a.
2009											n.a.	n.a.
Total	4		6		2		8		1		n.a.	n.a.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior											n.a.	n.a.
2003											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008			5	0							n.a.	n.a.
Total	12	1	5	0	2	1	4	0	14	1	n.a.	n.a.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007	---	10				
Total	13	10	1	13	3	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Czech Republic/République Tchèque**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior		---				
2001		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006	--	5				
Total	10	5	1	13	0	---