

Mutual Agreement Procedure Statistics per jurisdiction

Denmark

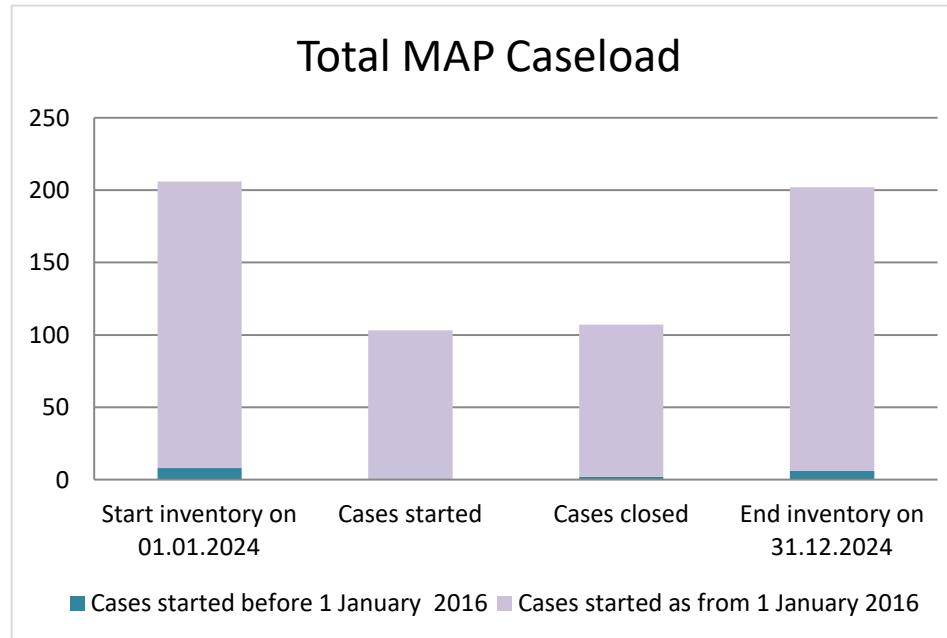
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Denmark

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	1	1
Other cases	6	0	1	5

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	103	72	75	100
Other cases	95	31	30	96

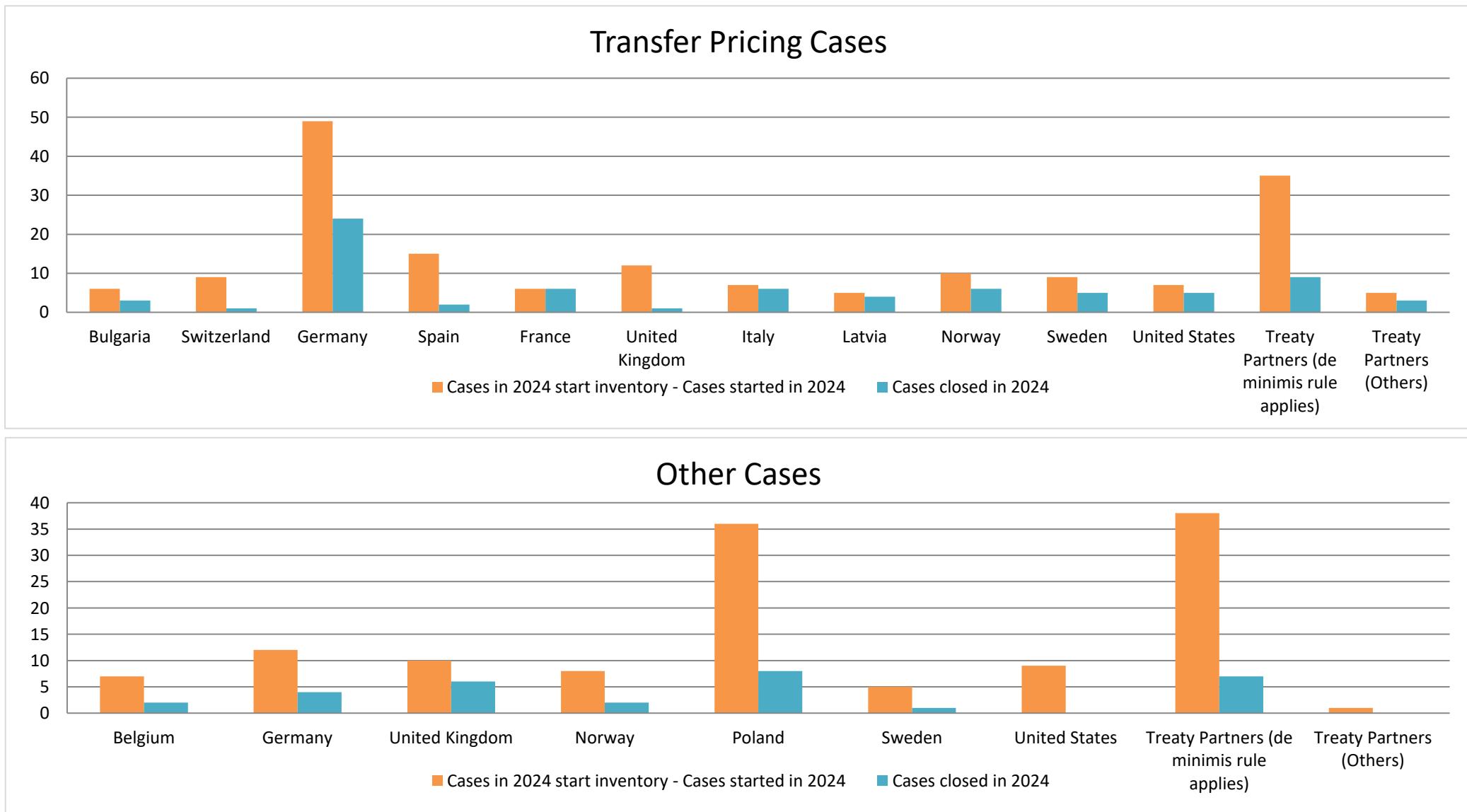
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	129.90
Other cases	163.27

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.48	2.75	10.16	11.97
Other cases	22.85	5.01	4.42	21.15

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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)	2	0	0	4	1	65	3	0	1	0	76
Cases started before 1 January 2016	0	0	0	0	0	0	1	0	0	0	1
Cases started as from 1 January 2016	2	0	0	4	1	65	2	0	1	0	75
Other cases (all)	2	2	1	2	2	21	0	0	1	0	31
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	2	2	0	2	2	21	0	0	1	0	30
All cases	4	2	1	6	3	86	3	0	2	0	107

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	1	0	0	0	1	129.90
Row 2	Others	6	0	0	1	0	0	0	0	0	0	5	163.27
Row 3	Total	8	0	0	1	0	0	0	1	0	0	6	146.59
<u>Notes:</u>													
Definition of a MAP case and counting of MAP cases		Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration Convention; (b) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".											
Category of cases		Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions											
Potential mismatches between 2024 start inventory and 2023 end inventory													
Notes on the computation of average time		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											
Other Notes on Annex A													

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	Bulgaria	3	3	0	0	0	0	0	3	0	0	0	0	3
	Switzerland	7	2	0	0	0	0	0	1	0	0	0	0	8
	Germany	29	20	1	0	0	0	0	23	0	0	0	0	25
	Spain	7	8	0	0	0	0	0	2	0	0	0	0	13
	France	5	1	0	0	0	0	0	6	0	0	0	0	0
	United Kingdom	6	6	0	0	0	0	0	1	0	0	0	0	11
	Italy	4	3	0	0	0	0	0	6	0	0	0	0	1
	Latvia	4	1	0	0	0	0	0	4	0	0	0	0	1
	Norway	1	9	1	0	0	1	0	3	1	0	0	0	4
	Sweden	6	3	0	0	0	0	0	5	0	0	0	0	4
Row 2	United States	6	1	0	0	0	0	0	4	0	0	1	0	2
	Treaty Partners (de minimis rule applies)	21	14	0	0	0	0	1	7	1	0	0	0	26
	Treaty Partners (Others)	4	1	0	0	0	3	0	0	0	0	0	0	2
Row 3	Total	103	72	2	0	0	4	1	65	2	0	1	0	100
	Notes:													

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	4	3	0	0	0	1	0	1	0	0	0	0	5
	Germany	5	7	0	0	0	1	0	3	0	0	0	0	8
	United Kingdom	5	5	1	0	0	0	0	5	0	0	0	0	4
	Norway	5	3	1	0	0	0	0	0	0	0	1	0	6
	Poland	35	1	0	1	0	0	0	7	0	0	0	0	28
Row 2	Sweden	4	1	0	1	0	0	0	0	0	0	0	0	4
	United States	8	1	0	0	0	0	0	0	0	0	0	0	9
	Treaty Partners (de minimis rule applies)	28	10	0	0	0	0	2	5	0	0	0	0	31
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Total	95	31	2	2	0	2	2	21	0	0	1	0	96
	Notes:													

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all MAP cases

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	115
≥2 and <4 years old	58
≥4 and <6 years old	18
≥6 years old	5

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	Bulgaria	7.69	0.26	7.53	0.16
	Switzerland	19.69	1.15	n.a.	n.a.
	Germany	16.43	4.51	6.67	11.23
	Spain	40.73	1.69	29.00	11.74
	France	30.89	1.13	28.16	8.88
	United Kingdom	44.65	1.15	13.81	30.84
	Italy	7.99	1.04	5.17	2.82
	Latvia	35.92	6.53	13.15	22.77
	Norway	5.56	5.48	3.83	3.28
	Sweden	10.82	0.60	1.33	9.49
Row 2	United States	24.24	0.94	7.05	17.19
	Treaty Partners (de minimis rule applies)	29.41	0.95	12.63	20.54
	Treaty Partners (Others)	40.90	1.15	21.99	18.90
Row 3	Total	20.48	2.75	10.16	11.97
	Notes:				

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	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
	Cases closed in the Unilateral stage	21.45
	Cases closed in the Bilateral stage	20.90
<u>Notes:</u>		

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

Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	28.55	1.69	8.89	19.66
	Germany	25.04	3.51	5.22	25.64
	United Kingdom	12.25	14.90	4.29	10.01
	Norway	31.50	1.50	2.66	48.85
	Poland	17.41	2.96	0.58	19.32
Row 2	Sweden	16.34	1.81	0.59	15.75
	Treaty Partners (de minimis rule applies)	33.75	2.12	7.51	26.24
	Total	22.85	5.01	4.42	21.15
	Notes:				

Annex B

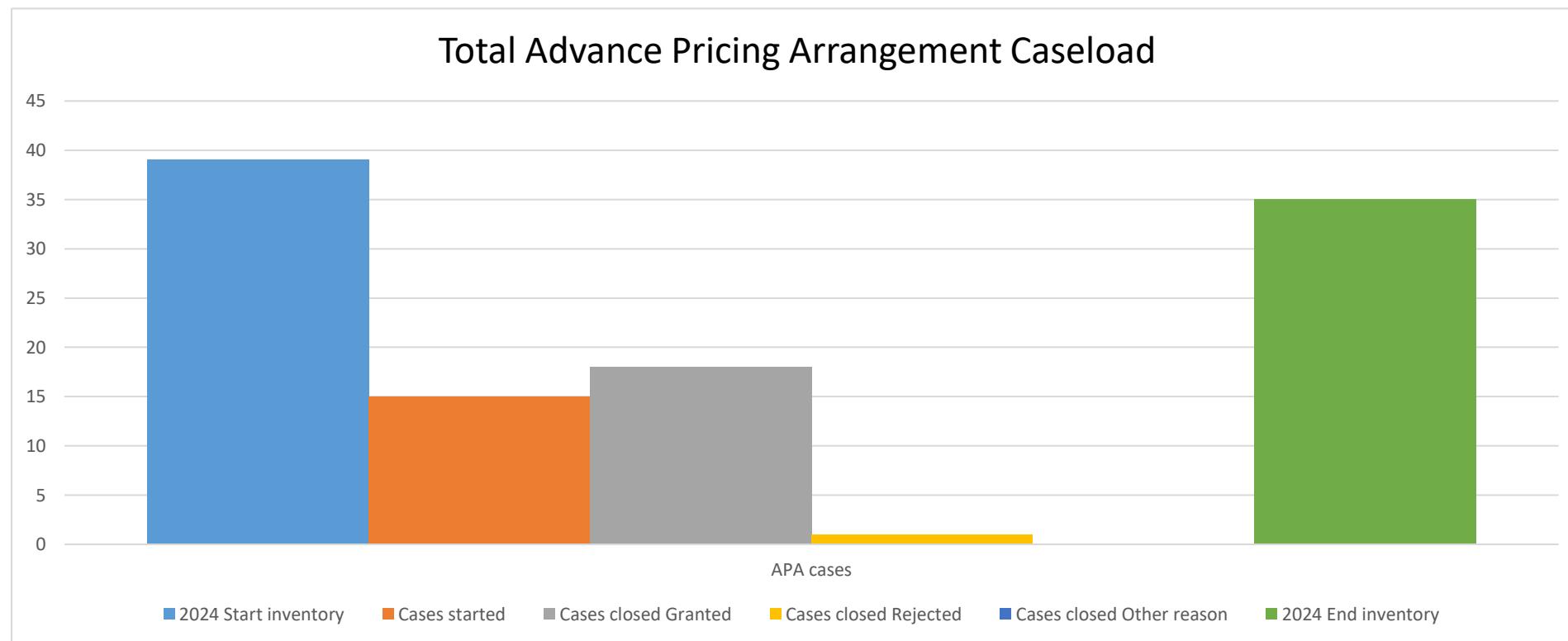
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
Row 1	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
	Cases closed in the Unilateral stage	12.64
Cases closed in the Bilateral stage		26.54
<u>Notes:</u>		

Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all Cases

Table 3: All MAP Cases					
Row 1	Total Average Time	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
		21.16	3.40	8.54	14.56
	Notes:				

Denmark

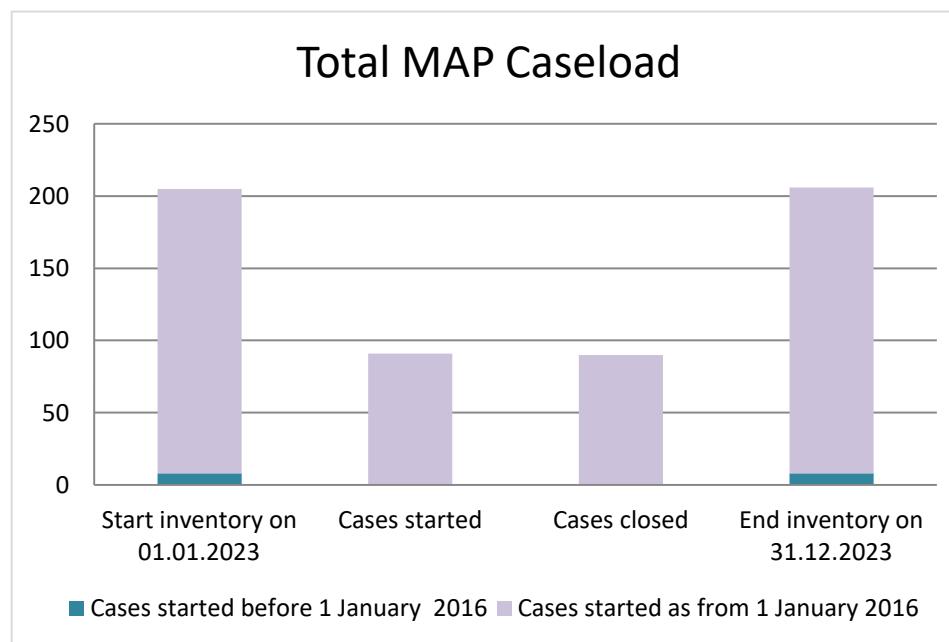


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	39	15	18	1	0	35	29.19

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		39	15	18	1	0	35
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application. End date: The date when the competent authorities enter into a mutual agreement with respect to the APA case and the agreement is signed by both competent authorities.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and the agreement is signed by both competent authorities.						
Further information							

Denmark

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	2	0	0	2
Other cases	6	0	0	6

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	110	42	49	103
Other cases	87	49	41	95

Average time needed to close MAP cases

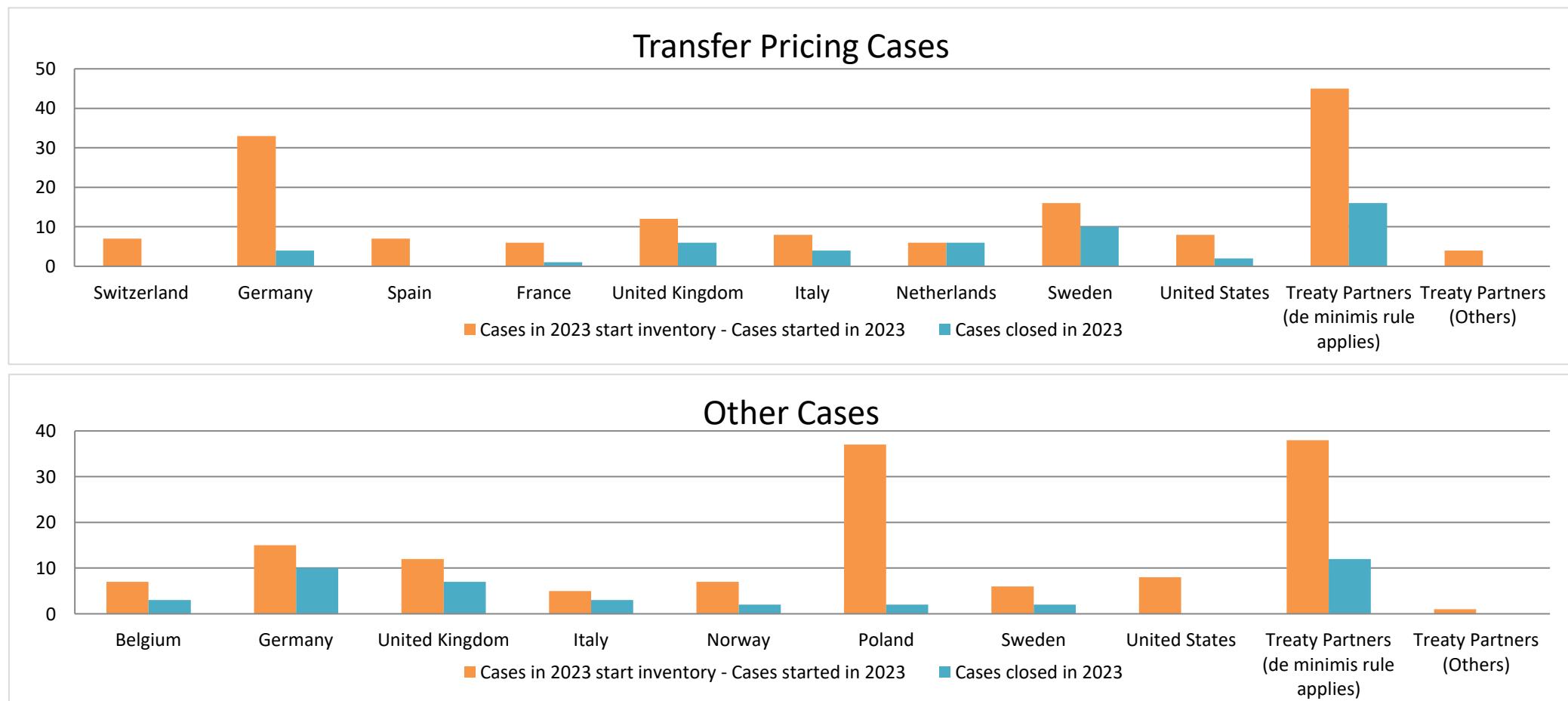
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.92	1.81	12.75	14.45
Other cases	15.14	2.44	4.18	13.96

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

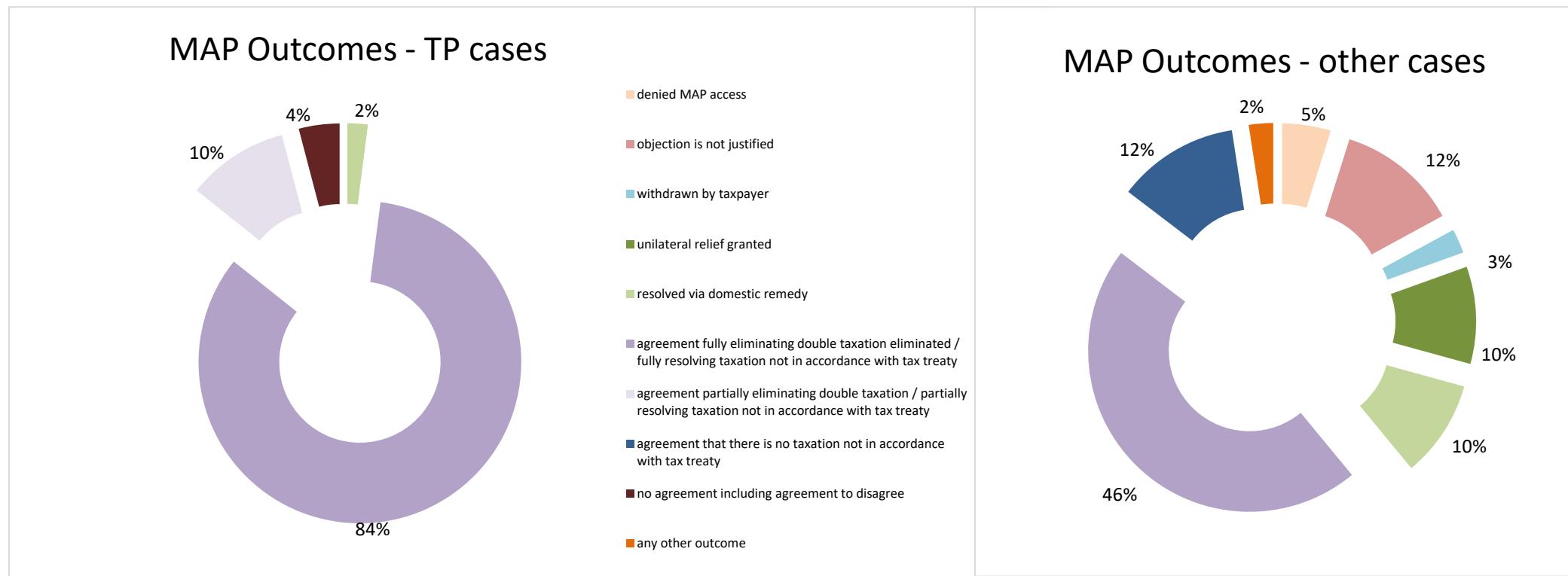
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	41	5	0	2	0	49
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	1	41	5	0	2	0	49
Other cases (all)	2	5	1	4	4	19	0	5	0	1	41
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	5	1	4	4	19	0	5	0	1	41
All cases	2	5	1	4	5	60	5	5	2	1	90

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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	6	0	0	0	0	0	0	0	0	0	0	6	n.a.
Row 3	Total	8	0	0	0	0	0	0	0	0	0	0	8	n.a.
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases		Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration Convention; (b) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".												
Category of cases		Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions												
Potential mismatches between 2023 start inventory and 2022 end inventory		Danish CA was notified in February 2023 about a request for initiation of MAP received in 2013												
Other Notes on Annex A		Note regarding change in start inventory: Danish CA was notified in February 2023 about a request for initiation of MAP received in 2013												

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	4	3	0	0	0	0	0	0	0	0	0	0	7
	Germany	24	9	0	0	0	0	0	4	0	0	0	0	29
	Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
	France	5	1	0	0	0	0	0	1	0	0	0	0	5
	United Kingdom	9	3	0	0	0	0	0	6	0	0	0	0	6
	Italy	4	4	0	0	0	0	0	0	4	0	0	0	4
	Netherlands	2	4	0	0	0	0	0	6	0	0	0	0	0
	Sweden	12	4	0	0	0	0	0	10	0	0	0	0	6
Row 2	United States	6	2	0	0	0	0	0	1	0	0	1	0	6
	Treaty Partners (de minimis rule applies)	34	11	0	0	0	0	1	13	1	0	1	0	29
	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
Row 3	Total	110	42	0	0	0	0	1	41	5	0	2	0	103
Notes:														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	6	1	0	0	0	0	1	2	0	0	0	0	4
	Germany	11	4	0	0	0	2	2	5	0	0	0	1	5
	United Kingdom	6	6	1	0	0	0	0	2	0	4	0	0	5
	Italy	5	0	0	0	0	0	0	3	0	0	0	0	2
	Norway	4	3	0	1	0	0	0	1	0	0	0	0	5
	Poland	27	10	0	2	0	0	0	0	0	0	0	0	35
	Sweden	1	5	0	1	0	0	1	0	0	0	0	0	4
Row 2	United States	3	5	0	0	0	0	0	0	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	23	15	1	1	1	2	0	6	0	1	0	0	26
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	87	49	2	5	1	4	4	19	0	5	0	1	95
	Notes:													

Annex B

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

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		124
≥2 and <4 years old		57
≥4 and <6 years old		14
≥6 years old		3

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	8.79	4.79	7.79	4.31
	France	19.10	0.92	18.61	0.49
	United Kingdom	24.58	0.88	15.36	11.19
	Italy	13.12	1.15	1.35	11.77
	Netherlands	18.39	1.65	14.63	13.97
	Sweden	30.60	0.77	12.56	12.71
Row 2	United States	44.43	1.15	25.87	18.56
	Treaty Partners (de minimis rule applies)	31.90	2.43	13.04	18.87
	Total	25.92	1.81	12.75	14.45
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		
Row 1	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
	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	26
<u>Notes:</u>		

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	Belgium	37.35	1.15	3.46	33.88
	Germany	12.55	3.22	2.90	9.52
	United Kingdom	3.01	1.84	1.19	4.95
	Italy	27.25	3.71	10.30	26.04
	Norway	2.10	5.46	3.85	0.07
	Poland	23.70	0.72	n.a.	n.a.
Row 2	Sweden	12.16	1.17	5.21	6.95
	Treaty Partners (de minimis rule applies)	17.03	2.15	5.91	17.70
	Total	15.14	2.44	4.18	13.96
Notes:					

Annex B

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

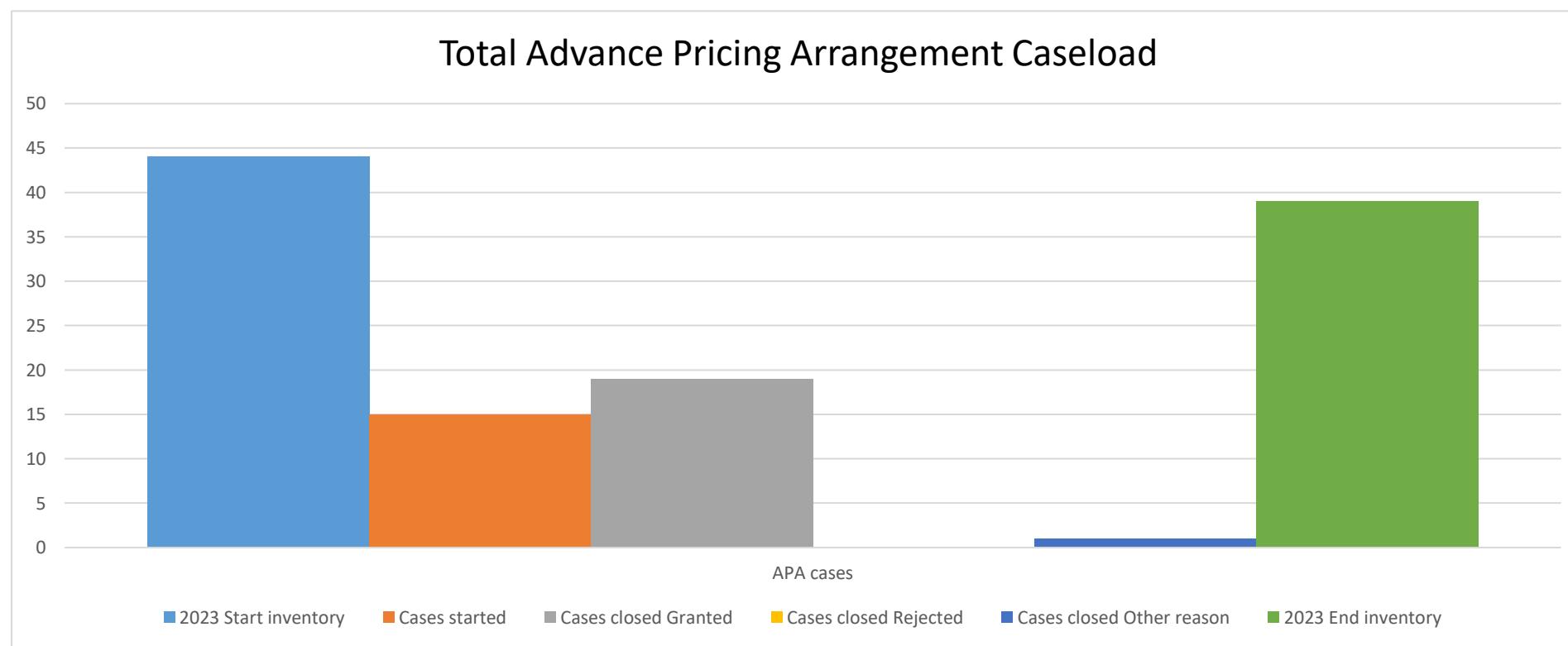
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	5
Cases closed in the Bilateral stage		19
<u>Notes:</u>		

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					
Row 1	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	
Total Average Time	21.01	2.10	9.23	14.25	
Notes:					

Denmark



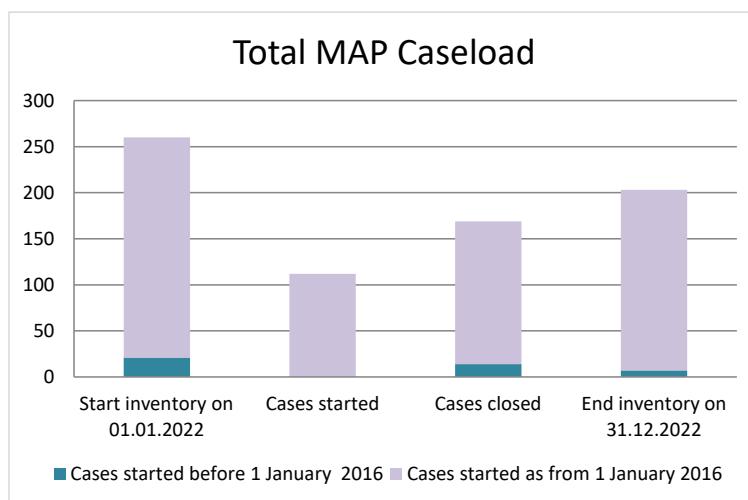
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	44	15	19	0	1	39	23.29

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		44	15	19	0	1	39
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Start date: The date of receipt of the taxpayer's APA application. End date: The date when the competent authorities enter into a mutual agreement with respect to the APA case and the agreement is signed by both competent authorities.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and the agreement is signed by both competent authorities.						
Further information							

Denmark



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	14	0	12	2
Other cases	7	0	2	5

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	180	61	131	110
Other cases	59	51	24	86

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	43.65
Other cases	104.56

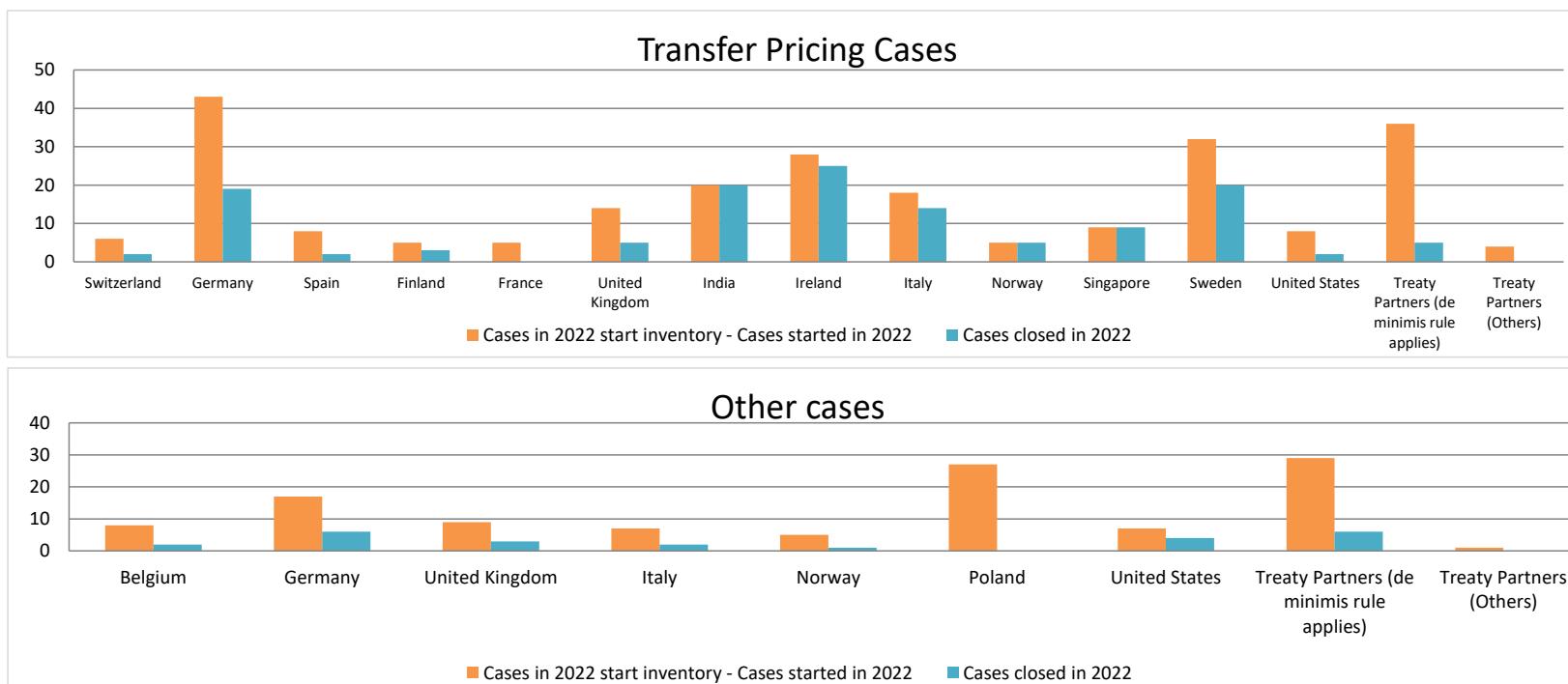
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.05	1.83	7.85	12.56
Other cases	20.47	1.53	7.97	15.39

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>

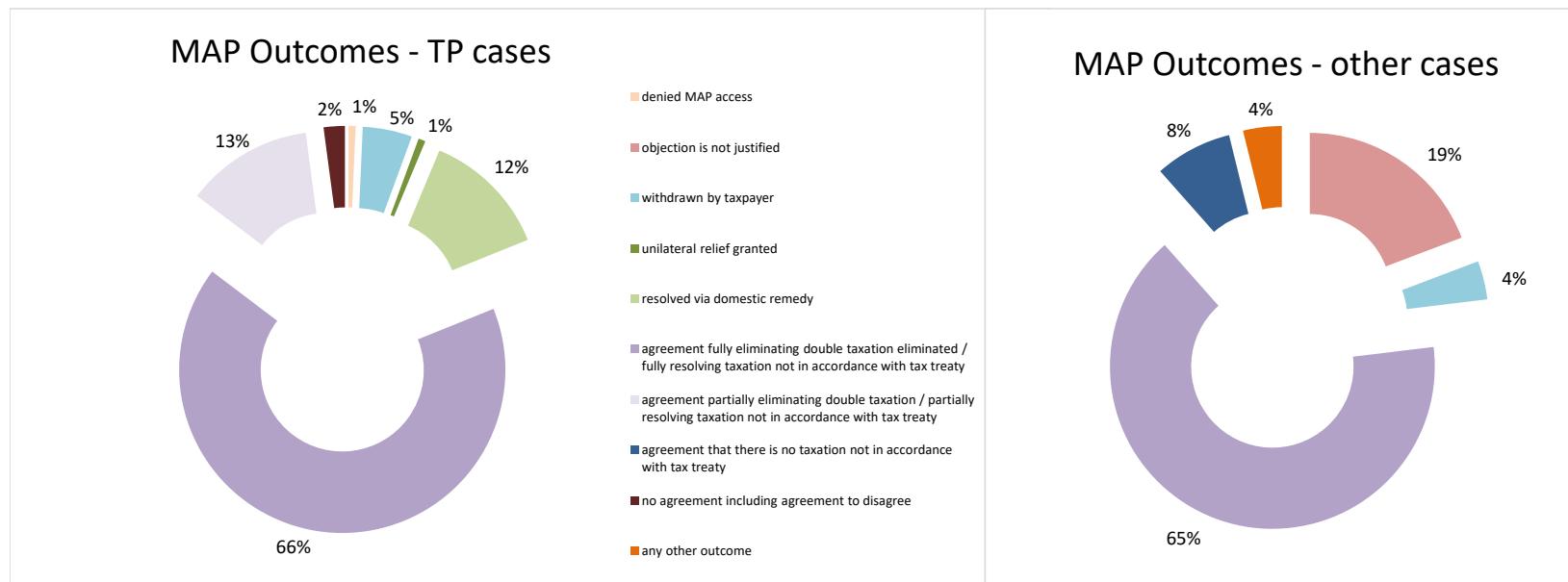
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	7	1	18	95	18	0	3	0	143
Cases started before 1 January 2016	0	0	0	0	7	4	1	0	0	0	12
Cases started as from 1 January 2016	1	0	7	1	11	91	17	0	3	0	131
Other cases (all)	0	5	1	0	0	17	0	2	0	1	26
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	1	2
Cases started as from 1 January 2016	0	5	1	0	0	16	0	2	0	0	24
All cases	1	5	8	1	18	112	18	2	3	1	169

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	14	0	0	0	7	4	1	0	0	0	2	43.65
Row 2	Others	7	0	0	0	0	1	0	0	0	1	5	104.56
Row 3	Total	21	0	0	0	7	5	1	0	0	1	7	52.35
Notes:													
Definition of a MAP case and counting of MAP cases		Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration Convention; (b) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".											
Category of cases		Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions											
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 receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) (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											
Other notes on Annex A		On the other case closed with 'any other outcome', the taxpayer has passed away, and the taxpayer's resident CA could not get in touch with the estate, which is why it was jointly decided to close the case.											

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	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Switzerland	5	1	0	0	0	0	1	1	0	0	0	0	4
	Germany	20	23	0	0	6	1	0	10	0	0	2	0	24
	Spain	6	2	0	0	0	0	0	2	0	0	0	0	6
	Finland	5	0	0	0	0	0	0	3	0	0	0	0	2
	France	3	2	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	14	0	0	0	0	0	1	4	0	0	0	0	9
	India	16	4	0	0	0	0	0	3	17	0	0	0	0
	Ireland	27	1	0	0	0	0	2	23	0	0	0	0	3
	Italy	7	11	0	0	0	0	0	14	0	0	0	0	4
	Norway	3	2	0	0	0	0	0	5	0	0	0	0	0
	Singapore	9	0	0	0	0	0	0	9	0	0	0	0	0
	Sweden	26	6	1	0	0	0	7	12	0	0	0	0	12
	United States	6	2	0	0	0	0	0	2	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	29	7	0	0	1	0	0	3	0	0	1	0	31
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
	Total	180	61	1	0	7	1	11	91	17	0	3	0	110

Notes:

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Row 1	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
	Belgium	3	5	0	1	0	0	0	1	0	0	0	0	6
	Germany	10	7	0	2	0	0	0	4	0	0	0	0	11
	United Kingdom	4	5	0	0	0	0	0	1	0	2	0	0	6
	Italy	6	1	0	1	0	0	0	1	0	0	0	0	5
	Norway	3	2	0	0	0	0	0	1	0	0	0	0	4
Row 2	Poland	5	22	0	0	0	0	0	0	0	0	0	0	27
	United States	5	2	0	0	0	0	0	4	0	0	0	0	3
	Treaty Partners (de minimis rule applies)	22	7	0	1	1	0	0	4	0	0	0	0	23
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	59	51	0	5	1	0	0	16	0	2	0	0	86
Notes:														

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	21.37	1.15	10.22	22.82
	Germany	11.26	2.48	5.29	8.99
	Spain	7.33	1.15	5.85	1.48
	Finland	27.19	1.15	9.44	6.25
	United Kingdom	40.52	0.70	8.92	39.31
	India	33.64	3.67	8.71	42.02
	Ireland	20.74	0.57	8.71	12.89
	Italy	16.20	1.58	7.39	8.42
	Norway	7.83	4.83	5.55	4.07
	Singapore	13.55	1.15	7.63	5.92
Row 2	Sweden	17.76	1.16	9.64	5.95
	United States	37.89	1.15	16.19	21.70
	Treaty Partners (de minimis rule applies)	12.28	2.18	2.61	6.92
Total		20.05	1.83	7.85	12.56
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	Belgium	11.59	6.39	5.03	5.36
	Germany	25.88	1.00	8.40	18.58
	United Kingdom	25.81	1.39	2.31	23.50
	Italy	17.24	1.15	2.60	27.62
	Norway	15.39	1.87	4.60	10.78
Row 2	United States	19.76	1.15	14.66	5.10
	Treaty Partners (de minimis rule applies)	17.76	0.83	8.00	17.00
	Total	20.47	1.53	7.97	15.39
Notes:					

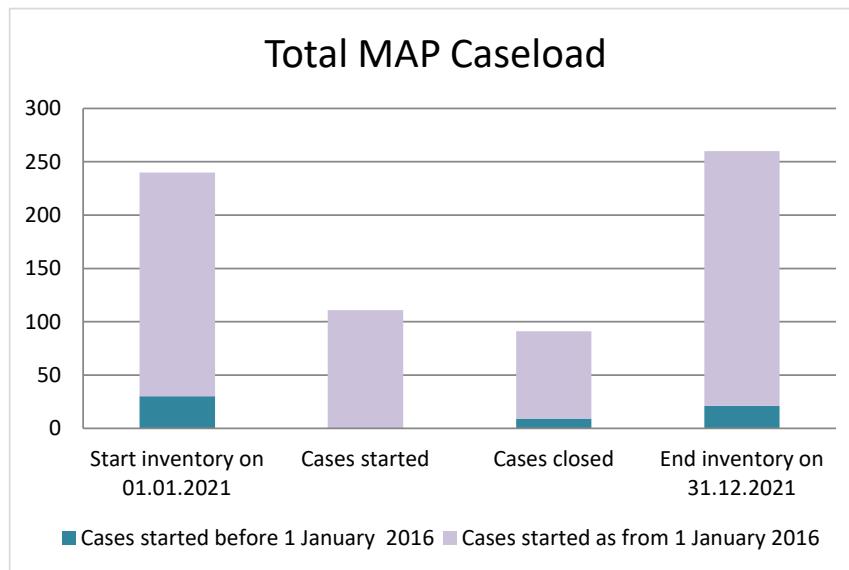
Annex B

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	20.12	1.78	7.87	13.05
	Notes:				

Denmark



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	20	0	6	14
Other cases	10	0	3	7

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	160	82	62	180
Other cases	50	29	20	59

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.09
Other cases	85.92

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

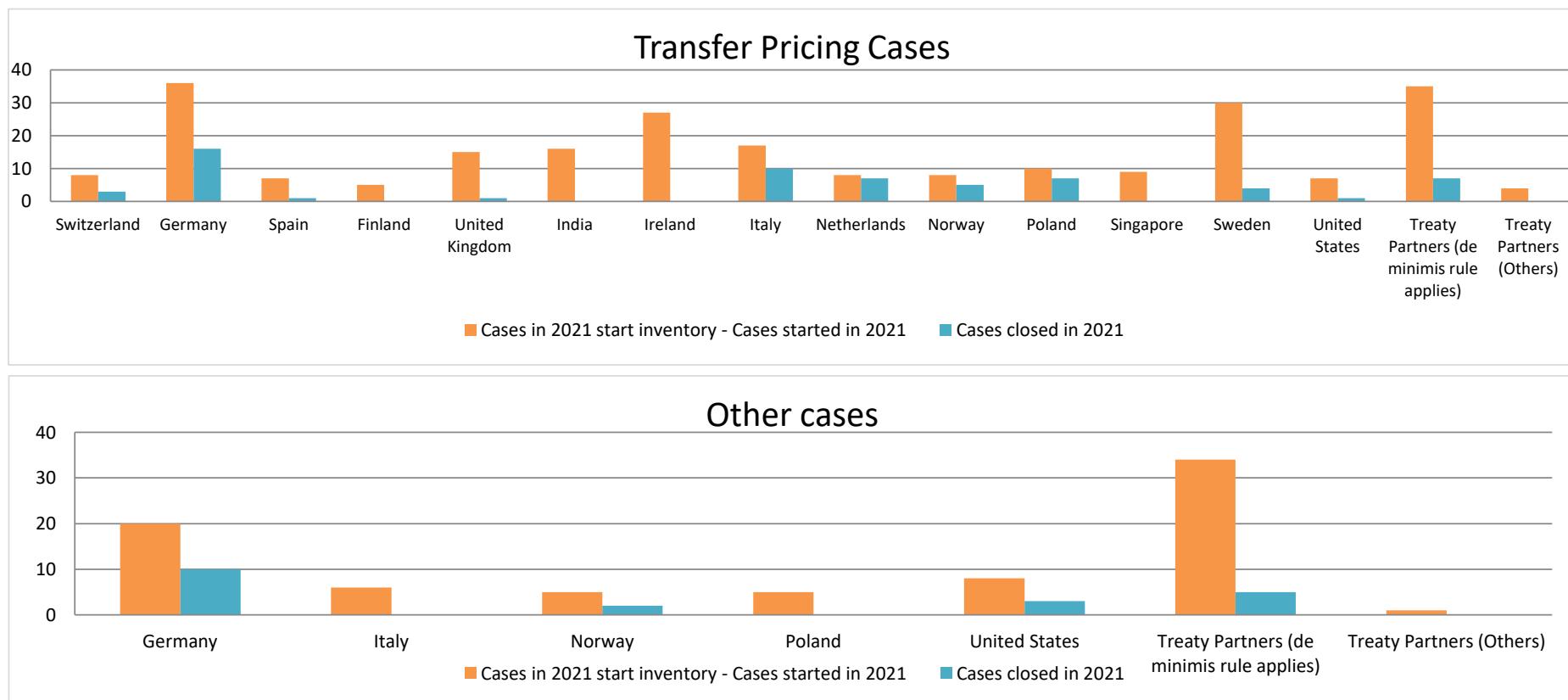
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.72	1.51	13.46	9.24
Other cases	23.76	1.24	10.58	16.84

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

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

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



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

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



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	2	59	0	0	1	1	68
Cases started before 1 January 2016	0	0	1	0	0	4	0	0	0	1	6
Cases started as from 1 January 2016	0	0	2	2	2	55	0	0	1	0	62
Other cases (all)	0	1	2	2	0	18	0	0	0	0	23
Cases started before 1 January 2016	0	0	2	0	0	1	0	0	0	0	3
Cases started as from 1 January 2016	0	1	0	2	0	17	0	0	0	0	20
All cases	0	1	5	4	2	77	0	0	1	1	91

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	20	0	0	1	0	0	4	0	0	0	1	14	89.09
Row 2	Others	10	0	0	2	0	0	1	0	0	0	0	7	85.92
Row 3	Total	30	0	0	3	0	0	5	0	0	0	1	21	88.03
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases	Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases.												
	Category of cases	Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.												
	Notes on the computation of average time	<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and</p> <p>(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.</p>												

Table 1: Attribution / Allocation MAP Cases														
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Switzerland	4	4	0	0	0	0	3	0	0	0	0	0	5
	Germany	17	19	0	0	2	0	0	14	0	0	0	0	20
	Spain	2	5	0	0	0	0	1	0	0	0	0	0	6
	Finland	3	2	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	12	3	0	0	0	0	1	0	0	0	0	0	14
	India	14	2	0	0	0	0	0	0	0	0	0	0	16
	Ireland	24	3	0	0	0	0	0	0	0	0	0	0	27
	Italy	12	5	0	0	0	1	0	8	0	0	1	0	7
	Netherlands	5	3	0	0	0	0	0	7	0	0	0	0	1
	Norway	4	4	0	0	0	1	0	4	0	0	0	0	3
	Poland	9	1	0	0	0	0	0	7	0	0	0	0	3
	Singapore	0	9	0	0	0	0	0	0	0	0	0	0	9
	Sweden	20	10	0	0	0	0	0	4	0	0	0	0	26
Row 2	United States	4	3	0	0	0	0	0	1	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	26	9	0	0	0	0	2	5	0	0	0	0	28
	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
		Total	160	82	0	0	2	2	55	0	0	1	0	180
<p>Notes:</p> <p>There has been a small correction to the 2021 inventory pre-2015 for Attribution / Allocation MAP cases to correct for previous year miscalculations.</p>														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	15	5	0	0	0	2	0	8	0	0	0	0	10
	Italy	5	1	0	0	0	0	0	0	0	0	0	0	6
	Norway	4	1	0	0	0	0	0	2	0	0	0	0	3
	Poland	1	4	0	0	0	0	0	0	0	0	0	0	5
	United States	2	6	0	0	0	0	0	3	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	22	12	0	1	0	0	0	4	0	0	0	0	29
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total		50	29	0	1	0	2	0	17	0	0	0	0	59
<p>Notes:</p> <p>There has been a small correction to the 2021 inventory for pre-2015 Other MAP cases to correct for previous year miscalculations.</p>														

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	Switzerland	15.29	0.93	6.10	9.18
	Germany	16.18	1.74	14.76	6.10
	Spain	21.83	0.69	8.15	13.68
	United Kingdom	14.30	2.47	1.38	12.92
	Italy	28.09	1.10	18.46	12.54
	Netherlands	19.48	1.44	9.70	9.78
	Norway	13.85	1.51	3.44	17.16
	Poland	23.15	2.77	15.43	7.92
	Sweden	17.12	1.02	11.70	2.35
	United States	28.50	1.15	12.69	15.81
Row 2	Treaty Partners (de minimis rule applies)	28.35	0.96	17.67	10.69
	Total	20.72	1.51	13.46	9.24
<u>Notes:</u>					

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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Germany	28.70	1.57	13.97	19.24
	Norway	25.04	1.17	5.54	19.50
	United States	33.46	1.15	17.42	29.17
Row 2	Treaty Partners (de minimis rule applies)	7.53	0.67	3.05	4.52
	Total	23.76	1.24	10.58	16.84
Notes:					

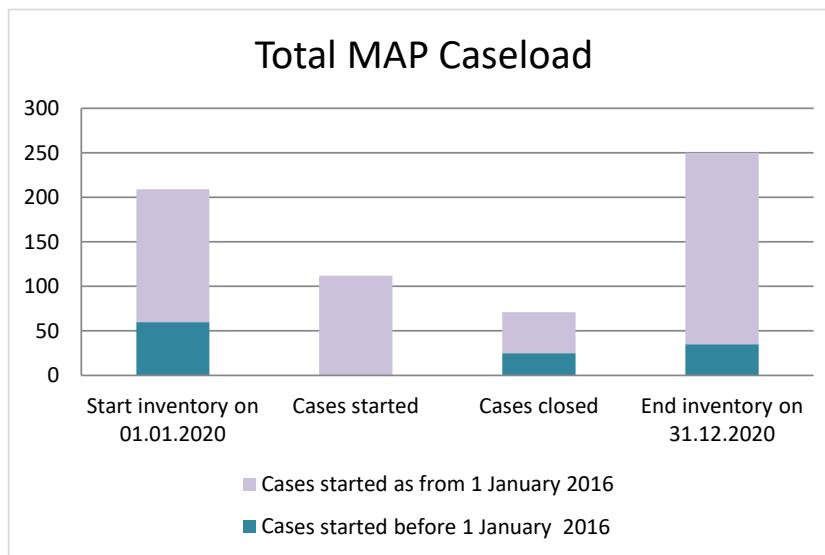
Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	21.46	1.45	12.70	11.25
<u>Notes:</u>					

Denmark



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	37	0	17	20
Other cases	23	0	8	15

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	99	91	28	162
Other cases	50	21	18	53

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	93.68
Other cases	68.67

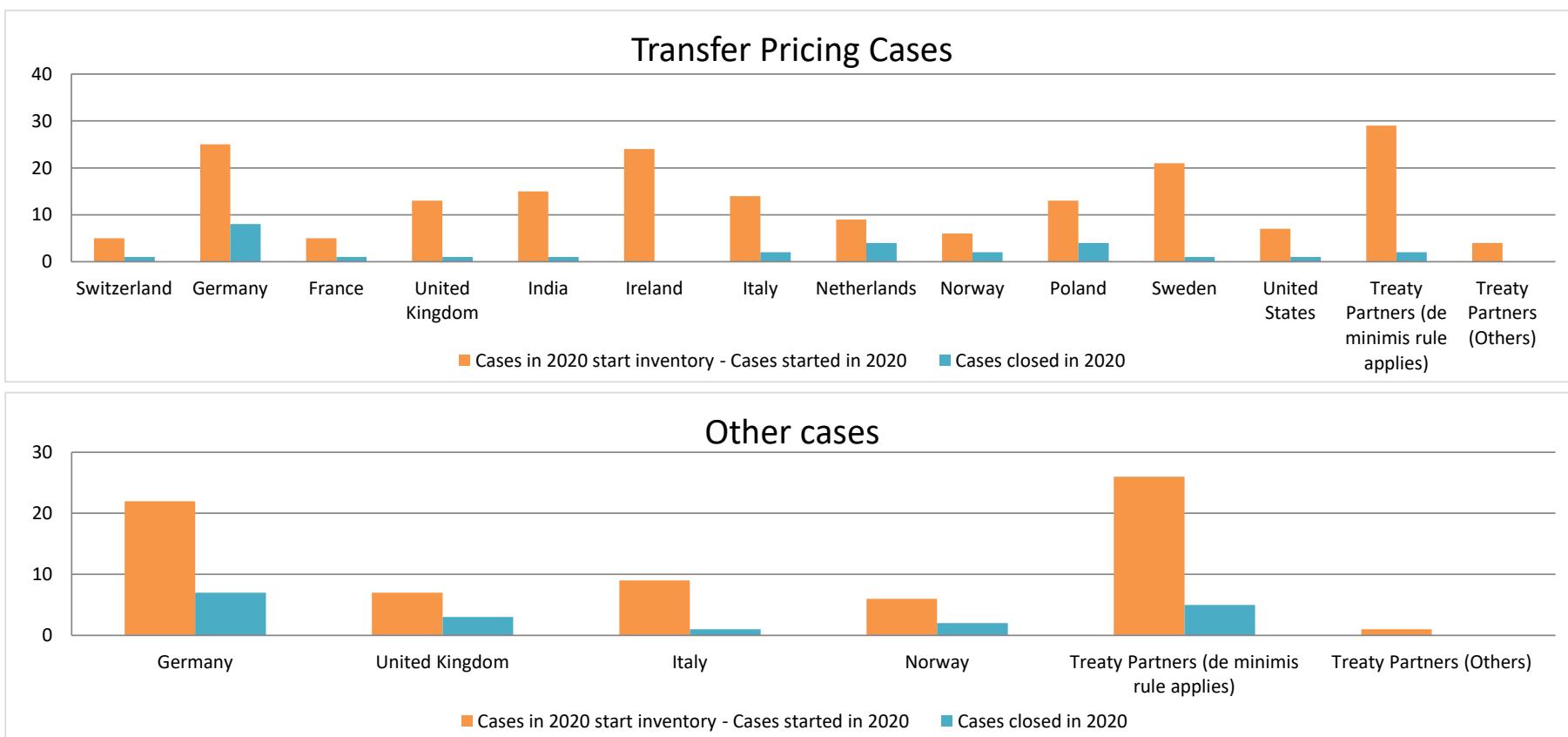
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.90	1.82	11.52	11.64
Other cases	18.10	2.08	8.80	7.04

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

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

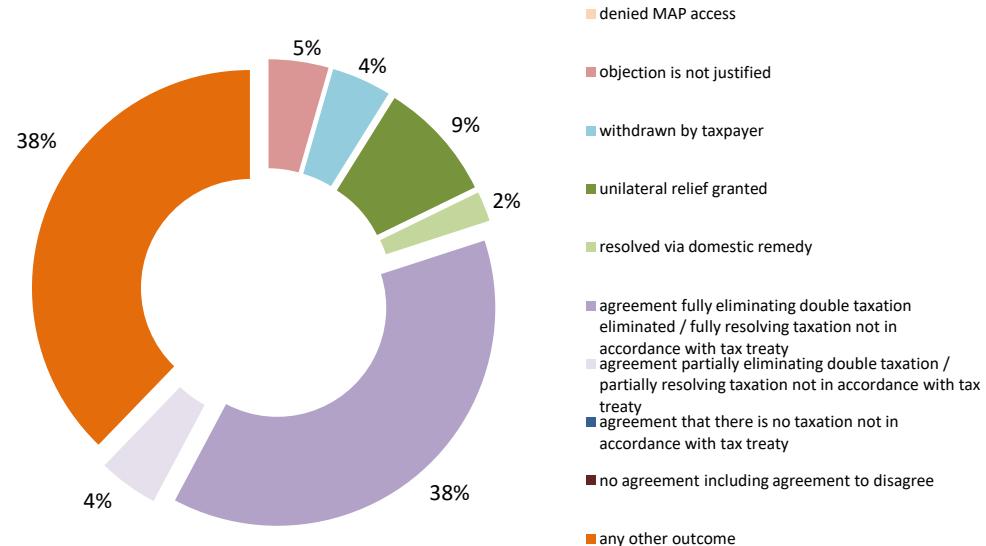
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



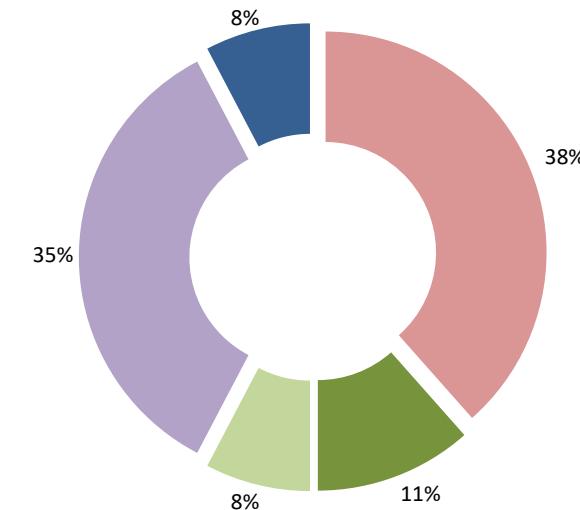
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / partially 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	2	2	4	1	17	2	0	0	17	45
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	15	17
Cases started as from 1 January 2016	0	2	2	4	1	15	2	0	0	2	28
Other cases (all)	0	10	0	3	2	9	0	2	0	0	26
Cases started before 1 January 2016	0	3	0	0	2	3	0	0	0	0	8
Cases started as from 1 January 2016	0	7	0	3	0	6	0	2	0	0	18
All cases	0	12	2	7	3	26	2	2	0	17	71

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	37	0	0	0	0	2	0	0	0	15	20	93.68
Row 2	Others	23	0	3	0	0	3	0	0	0	0	15	68.67
Row 3	Total	60	0	3	0	0	5	0	0	0	15	35	85.68
	Notes:												
	Definition of a MAP case and counting of MAP cases	Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases.											
	Category of cases	Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.											
	Potential mismatches between 2020 start inventory and 2019 end inventory	One case regarding one treaty partner was in Denmark reportet as a post-2015, but by matching statistics it was apparently a pre-2016. The case is closed in 2020. The start inventory has therefore changed from 22 to 23 cases.											
	Notes on the computation of average time	<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and</p> <p>(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.</p>											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Switzerland	3	2	0	0	1	0	0	0	0	0	0	0	4
	Germany	18	7	0	0	0	0	0	8	0	0	0	0	17
	France	1	4	0	0	0	1	0	0	0	0	0	0	4
	United Kingdom	5	8	0	1	0	0	0	0	0	0	0	0	12
	India	14	1	0	0	0	0	1	0	0	0	0	0	14
	Ireland	0	24	0	0	0	0	0	0	0	0	0	0	24
	Italy	10	4	0	0	0	0	0	0	0	0	0	2	12
	Netherlands	7	2	0	0	0	1	0	2	1	0	0	0	5
	Norway	3	3	0	0	0	1	0	1	0	0	0	0	4
Row 2	Poland	9	4	0	1	1	0	0	2	0	0	0	0	9
	Sweden	9	12	0	0	0	0	0	1	0	0	0	0	20
	United States	6	1	0	0	0	1	0	0	0	0	0	0	6
Row 3	Treaty Partners (de minimis rule applies)	14	15	0	0	0	0	0	1	1	0	0	0	27
	Treaty Partners (Others)	0	4	0	0	0	0	0	0	0	0	0	0	4
	Total	99	91	0	2	2	4	1	15	2	0	0	2	162
<p>Notes:</p> <p>The competent authorities failed to reach agreement in the bilateral phase with Italy because a domestic statute of limitation would prevent any resulting agreement.</p>														

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											
	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	5	0	4	0	2	0	1	0	0	0	0	15		
	United Kingdom	4	3	0	2	0	0	0	1	0	0	0	0	4		
	Italy	7	2	0	0	0	0	0	1	0	0	0	0	8		
	Norway	4	2	0	0	0	0	0	2	0	0	0	0	4		
Row 2	Treaty Partners (de minimis rule applies)	18	8	0	1	0	1	0	1	0	2	0	0	21		
	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1		
Row 3	Total	50	21	0	7	0	3	0	6	0	2	0	0	53		
	Notes:															

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
	Switzerland	28.50	0.76	2.53	25.97	
	Germany	21.10	1.85	10.96	10.15	
	France	0.62	1.15	n.a.	n.a.	
	United Kingdom	2.33	1.15	n.a.	n.a.	
	India	32.94	1.05	28.64	4.31	
	Italy	6.48	1.15	n.a.	n.a.	
	Netherlands	15.46	1.08	6.62	3.85	
	Norway	16.93	1.58	21.40	12.16	
	Poland	32.52	4.55	17.97	21.50	
Row 2	Sweden	23.24	1.15	4.60	18.64	
	United States	12.23	0.72	n.a.	n.a.	
	Treaty Partners (de minimis rule applies)	24.85	1.10	6.64	12.69	
Total		19.90	1.82	11.52	11.64	
<u>Notes:</u>						

Annex B

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

Table 2: Other MAP Cases

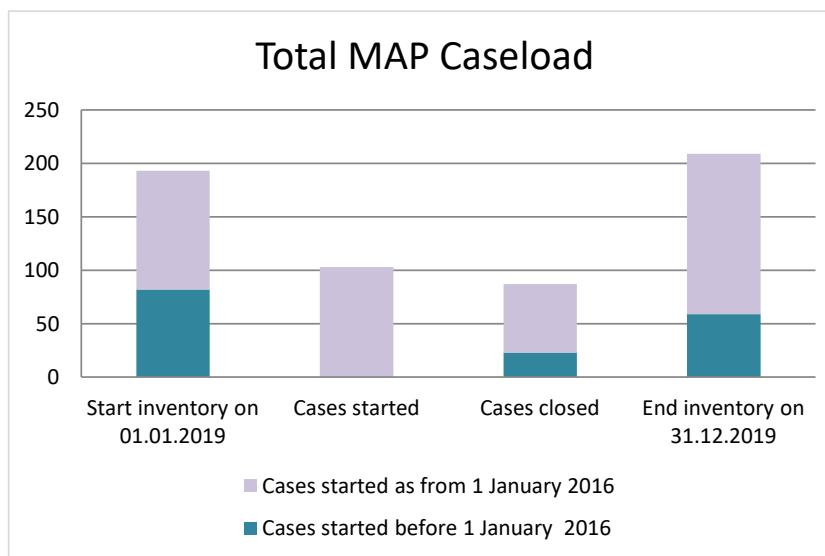
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	27.01	1.23	12.54	5.34
	United Kingdom	15.81	1.44	12.67	6.26
	Italy	15.12	1.15	14.30	0.82
Row 2	Norway	18.54	1.15	5.82	12.72
	Treaty Partners (de minimis rule applies)	7.43	4.21	3.87	6.97
	Total	18.10	2.08	8.80	7.04
	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	19.19	1.92	10.55	10.00
	<u>Notes:</u>				

Denmark



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	56	0	19	37
Other cases	26	0	4	22

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	84	67	52	99
Other cases	27	36	12	51

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	67.24
Other cases	53.88

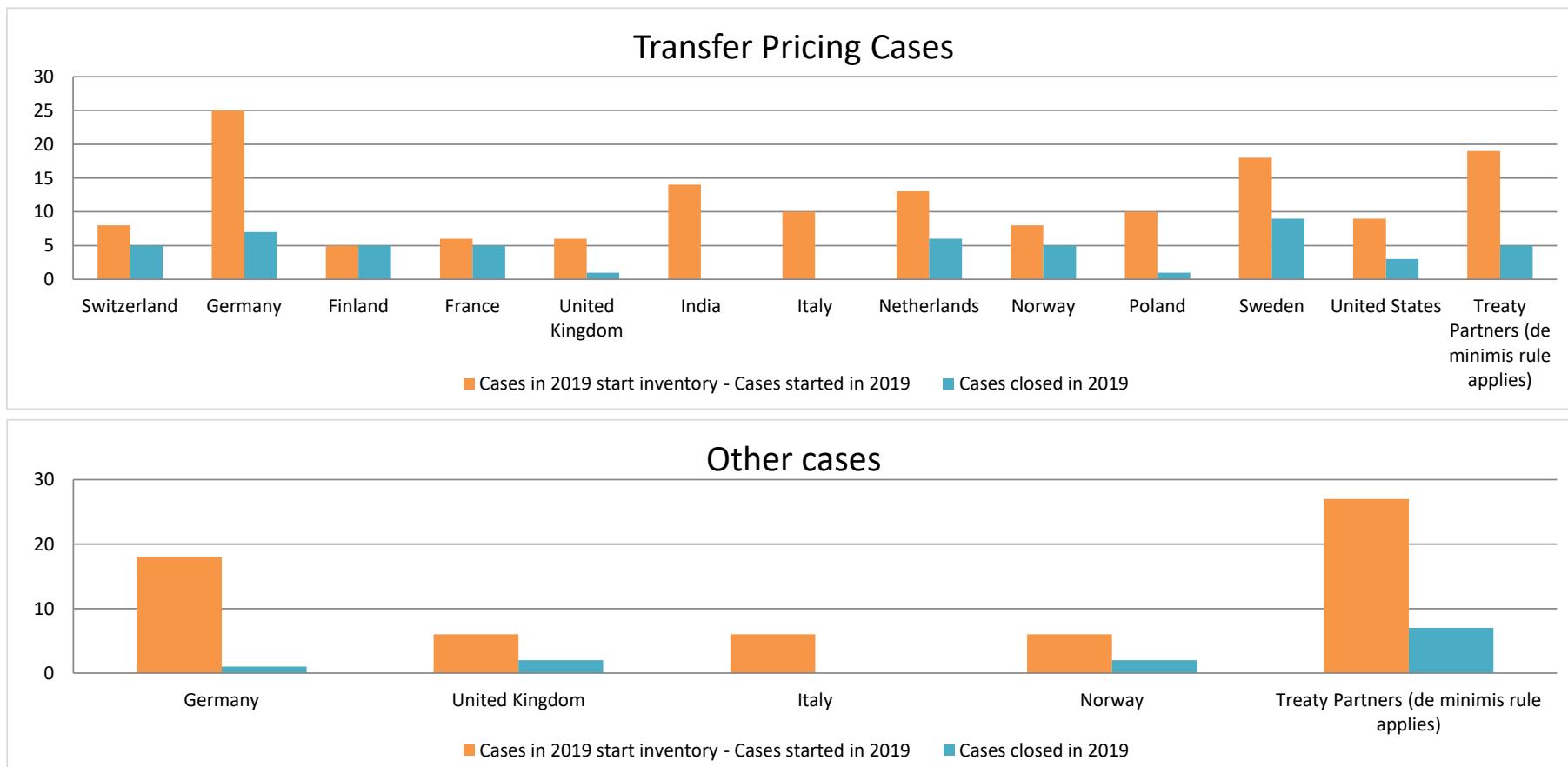
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.44	3.07	9.69	10.47
Other cases	6.81	1.38	6.81	6.41

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>

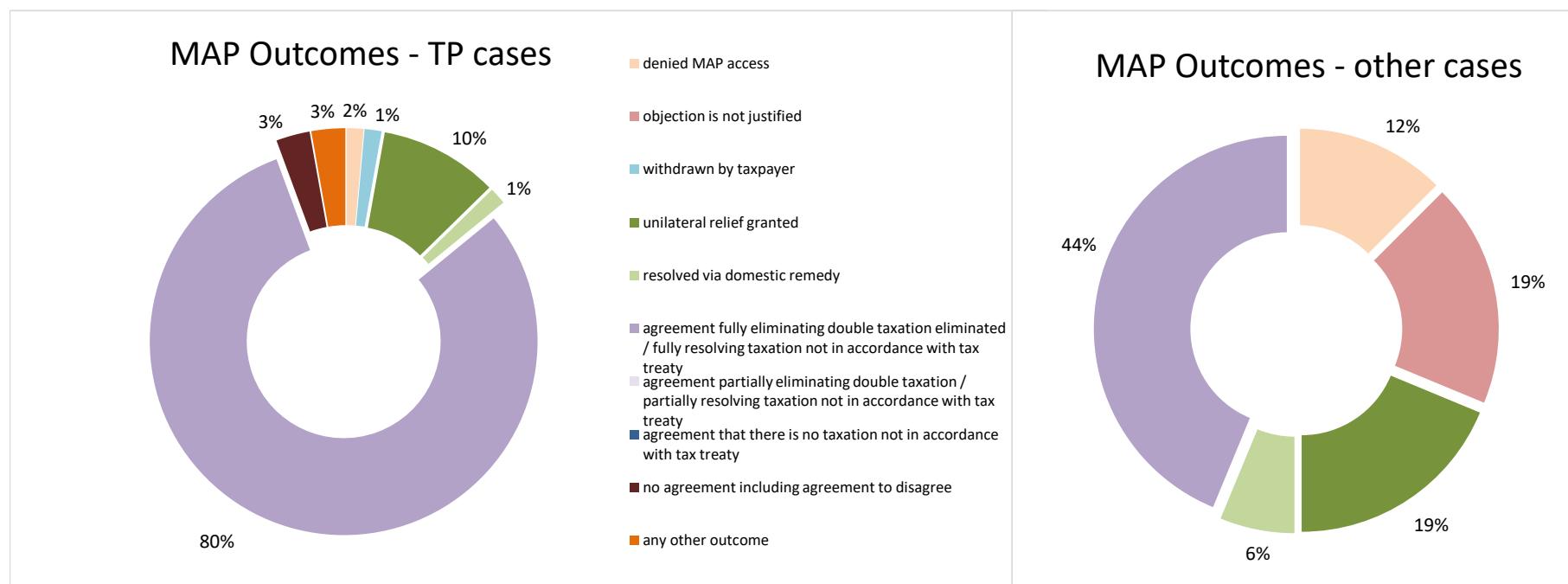
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	1	7	1	57	0	0	2	2	71
Cases started before 1 January 2016	0	0	0	0	0	15	0	0	2	2	19
Cases started as from 1 January 2016	1	0	1	7	1	42	0	0	0	0	52
Other cases (all)	2	3	0	3	1	7	0	0	0	0	16
Cases started before 1 January 2016	0	0	0	2	0	2	0	0	0	0	4
Cases started as from 1 January 2016	2	3	0	1	1	5	0	0	0	0	12
All cases	3	3	1	10	2	64	0	0	2	2	87

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	56	0	0	0	0	15	0	0	2	2	37	67.24
Row 2	Others	26	0	0	0	2	0	2	0	0	0	22	53.88
Row 3	Total	82	0	0	0	2	0	17	0	0	2	59	64.92
	Notes:												
	1) Definition of a MAP case and counting of MAP cases: 2018: Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases.												
	2) Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.												
	3) The average time taken to close pre-2016 cases was computed by applying the following rules:												
	(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and												
	(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.												
	4) End inventory 2018 was 57 cases. One case closed in 2019 was in fact a post-2015 case and not a pre-2016 case.												
	5) Any other outcome: 2 protective claim cases, afterwards denied access because concerning two jurisdictions without any relevant treaty with Denmark. Please note, these two cases are not included in the average time.												

Table 1: Attribution / Allocation MAP Cases

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Switzerland	5	3	0	0	0	0	0	5	0	0	0	0	3
	Germany	11	14	0	0	0	0	0	7	0	0	0	0	18
	Finland	4	1	0	0	0	0	0	5	0	0	0	0	0
	France	5	1	0	0	0	0	2	0	3	0	0	0	1
	United Kingdom	3	3	0	0	0	0	0	1	0	0	0	0	5
	India	7	7	0	0	0	0	0	0	0	0	0	0	14
	Italy	5	5	0	0	0	0	0	0	0	0	0	0	10
	Netherlands	7	6	0	0	0	0	0	6	0	0	0	0	7
	Norway	3	5	0	0	0	1	1	3	0	0	0	0	3
	Poland	5	5	0	0	0	0	0	1	0	0	0	0	9
Row 2	Sweden	12	6	0	0	0	4	0	5	0	0	0	0	9
	United States	6	3	1	0	0	0	0	2	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	11	8	0	0	1	0	0	4	0	0	0	0	14
	Total	84	67	1	0	1	7	1	42	0	0	0	0	99
	Notes:													

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	8	10	0	0	0	0	1	0	0	0	0	0	17
	United Kingdom	2	4	0	1	0	0	0	1	0	0	0	0	4
	Italy	3	3	0	0	0	0	0	0	0	0	0	0	6
	Norway	1	5	1	0	0	0	0	1	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	13	14	1	2	0	1	0	3	0	0	0	0	20
	Total	27	36	2	3	0	1	1	5	0	0	0	0	51
	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 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Switzerland	17.64	1.15	13.32	0.66	
	Germany	20.13	4.72	8.78	13.41	
	Finland	16.62	9.71	30.71	0.85	
	France	15.36	1.03	1.86	9.95	
	United Kingdom	2.27	0.53	n.a.	n.a.	
	Netherlands	10.53	2.09	9.44	3.86	
	Norway	13.89	6.57	13.12	16.37	
	Poland	18.54	2.37	10.36	8.19	
	Sweden	17.47	0.83	9.34	14.03	
	United States	14.48	0.84	5.06	10.45	
Row 2	Treaty Partners (de minimis rule applies)	22.39	1.81	18.38	13.02	
	Total	16.44	3.07	9.69	10.47	
<u>Notes:</u>						

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

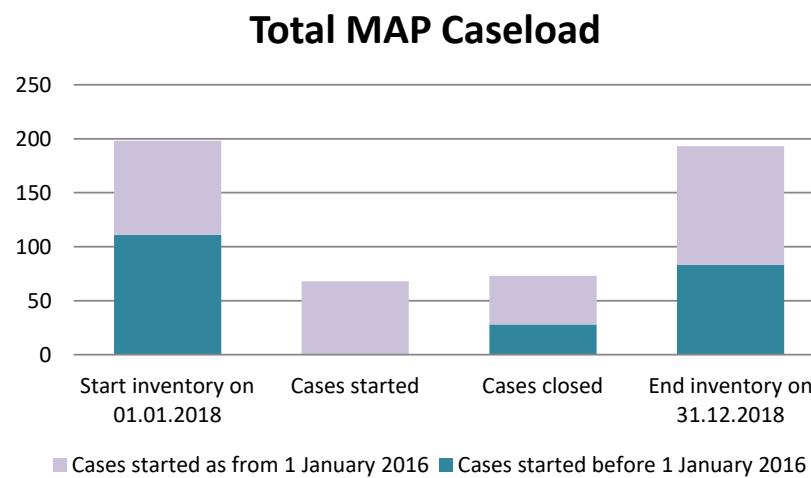
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Germany	5.56	0.66	n.a.	n.a.
Row 2	United Kingdom	4.85	1.55	1.25	2.33
	Norway	4.41	0.92	0.00	6.64
Treaty Partners (de minimis rule applies)		8.23	1.57	19.17	10.26
Total		6.81	1.38	6.81	6.41
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	14.64	2.76	9.39	10.05
	<u>Notes:</u>				

Denmark



	Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	84	0	27	57	
Other cases	27	0	1	26	

	Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	68	51	38	81	
Other cases	19	17	7	29	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	49.00
Other cases	39.00

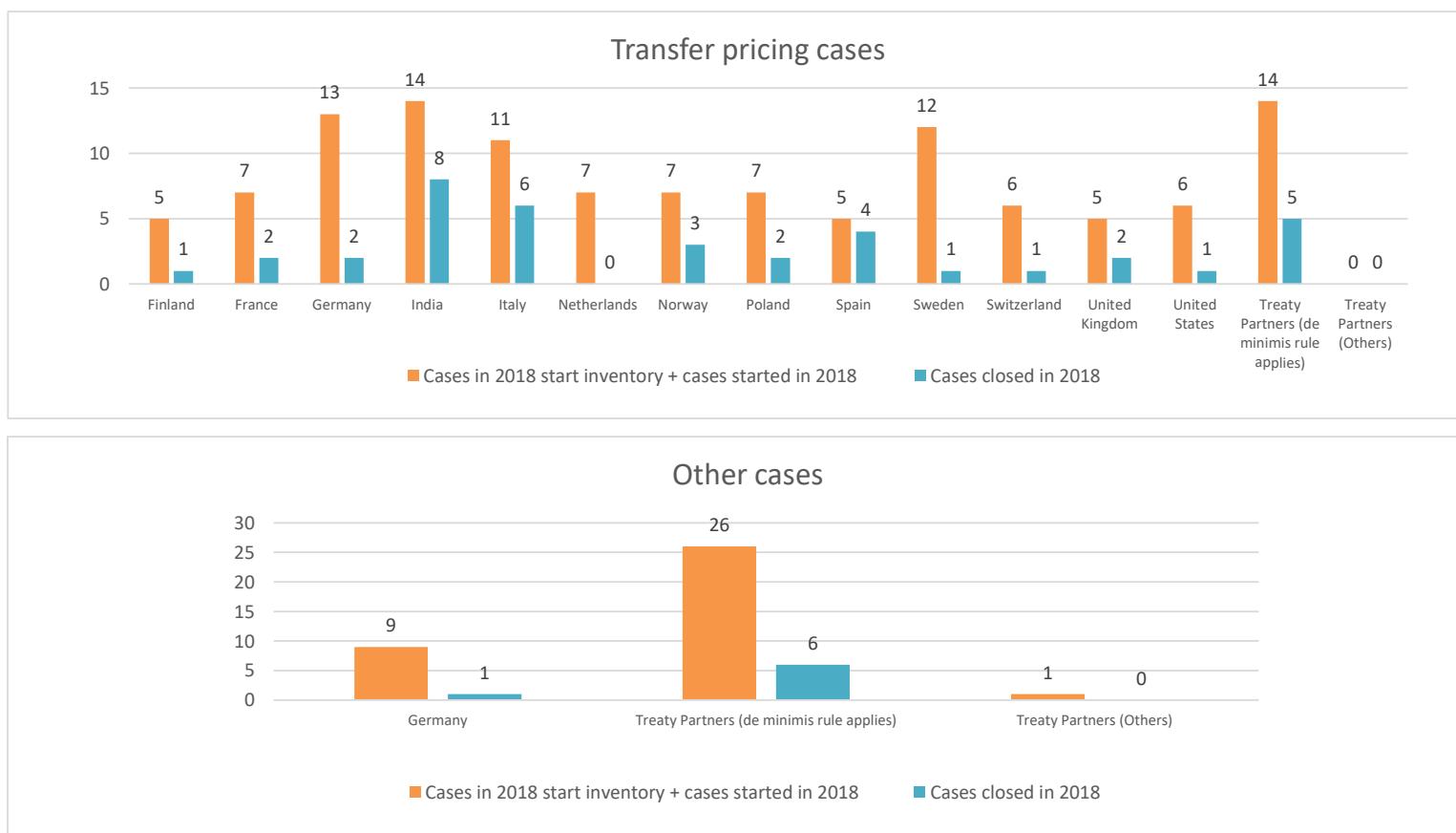
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
 (ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.56	1.53	10.39	3.54
Other cases	10.42	0.80	2.55	13.12

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)

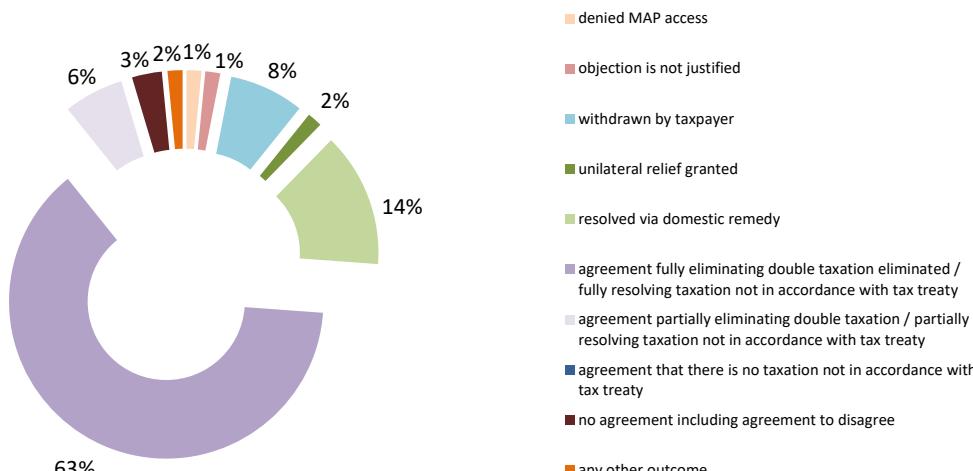
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



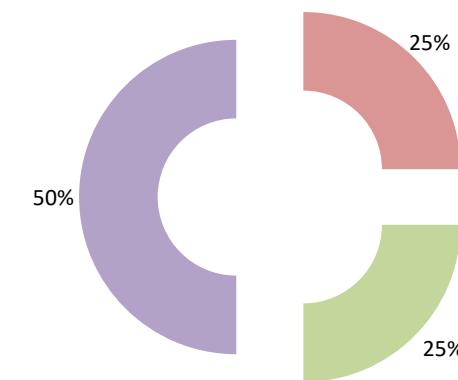
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	1	5	1	9	41	4	0	2	1	65
Cases started before 1 January 2016	0	1	1	0	5	15	2	0	2	1	27
Cases started as from 1 January 2016	1	0	4	1	4	26	2	0	0	0	38
Other cases (all)	0	2	0	0	2	4	0	0	0	0	8
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	2	0	0	2	3	0	0	0	0	7
All cases	1	3	5	1	11	45	4	0	2	1	73

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	84	0	1	1	0	5	15	2	0	2	1	57	49.00
Row 2	Others	27	0	0	0	0	0	1	0	0	0	0	26	39.00
Row 3	Total	111	0	1	1	0	5	16	2	0	2	1	83	48.64
<u>Notes:</u>														
1) Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases. One of the "Any other outcome" cases was a protective claim.														
2) Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.														
3) The average time taken to close pre-2016 cases was computed by applying the following rules:														
(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and														
(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.														
4) The one case with the outcome "Any other outcome" was a protective claim, which under the old definitions had been reported as an ordinary case. The end date of this case is equal to the start date of three new cases (three entities) with one of the treaty partners according to the guidance in the Common Issues Note.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1													
Finland	1	4	0	0	0	0	0	1	0	0	0	0	4
France	3	4	0	0	0	0	0	2	0	0	0	0	5
Germany	5	8	1	0	1	0	0	0	0	0	0	0	11
India	10	4	0	0	0	0	1	7	0	0	0	0	6
Italy	8	3	0	0	1	0	1	4	0	0	0	0	5
Netherlands	4	3	0	0	0	0	0	0	0	0	0	0	7
Norway	5	2	0	0	0	0	0	3	0	0	0	0	4
Poland	6	1	0	0	1	0	0	1	0	0	0	0	5
Spain	4	1	0	0	0	0	0	4	0	0	0	0	1
Sweden	4	8	0	0	0	1	0	0	0	0	0	0	11
Switzerland	3	3	0	0	1	0	0	0	0	0	0	0	5
United Kingdom	4	1	0	0	0	0	0	2	0	0	0	0	3
United States	2	4	0	0	0	0	0	1	0	0	0	0	5
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	9	5	0	0	0	0	2	1	2	0	0	9
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	68	51	1	0	4	1	4	26	2	0	0	81
	Notes												
	1)	The end inventory 31 December 2017 was for India : 6. The 4 supplementary cases were only identified during 2018.											
	2)	Italy: 8. Reason for difference is not identified. Perhaps one case that was counted as two cases because of two entities.											
	3)	Spain: 3. Now 4 because one case concerns 2 entities.											
	4)	One of the treaty partners falling under the <i>de minimis</i> rule: 1. Now 2 because the case concerns 2 entities.											

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

Annex B

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

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2018
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	6	3	0	0	0	0	1	0	0	0	0	0	8	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12	14	0	2	0	0	1	3	0	0	0	0	20	
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1	
	Total	19	17	0	2	0	0	2	3	0	0	0	0	29	
	Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Finland	n.a.	0.36	n.a.	n.a.
	France	11.69	1.15	8.38	3.30
	Germany	2.70	0.44	n.a.	n.a.
	India	16.73	0.95	14.23	2.88
	Italy	9.78	2.12	9.71	0.48
	Norway	18.97	0.96	16.34	2.63
	Poland	15.91	0.90	4.50	11.41
	Spain	9.84	4.73	4.01	5.83
	Sweden	0.43	1.15	n.a.	n.a.
	Switzerland	10.49	1.15	n.a.	n.a.
	United Kingdom	22.18	1.15	26.07	0.79
Row 2	United States	23.47	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	9.84	0.97	7.94	4.08
	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		12.56	1.53	10.39	3.54
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	9.63	1.15	n.a.	n.a.	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10.56	0.75	2.55	13.12	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	10.42	0.80	2.55	13.12	
	Notes:					

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

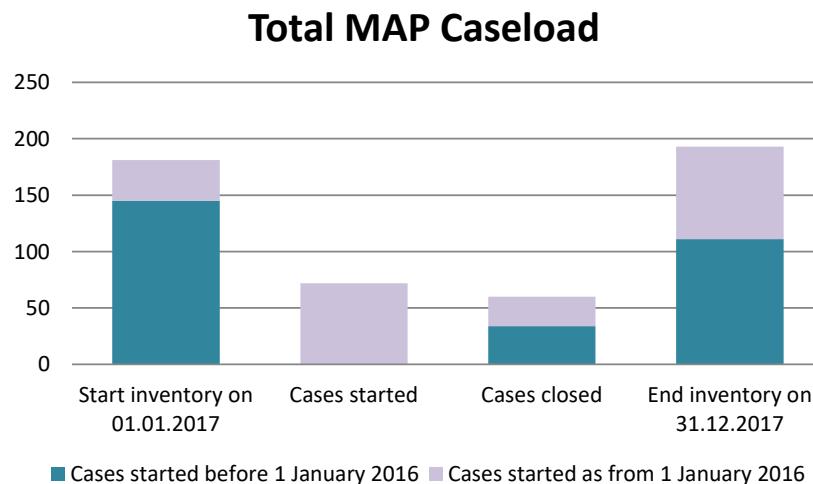
Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.23	1.41	9.66	4.44
Notes:					

Denmark



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	115	0	31	84
Other cases	30	0	3	27

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	25	58	20	63
Other cases	11	14	6	19

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	37.00
Other cases	38.00

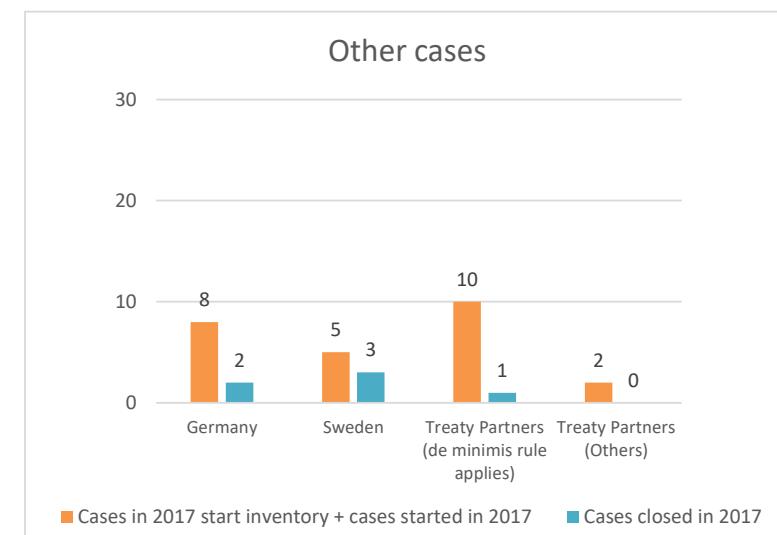
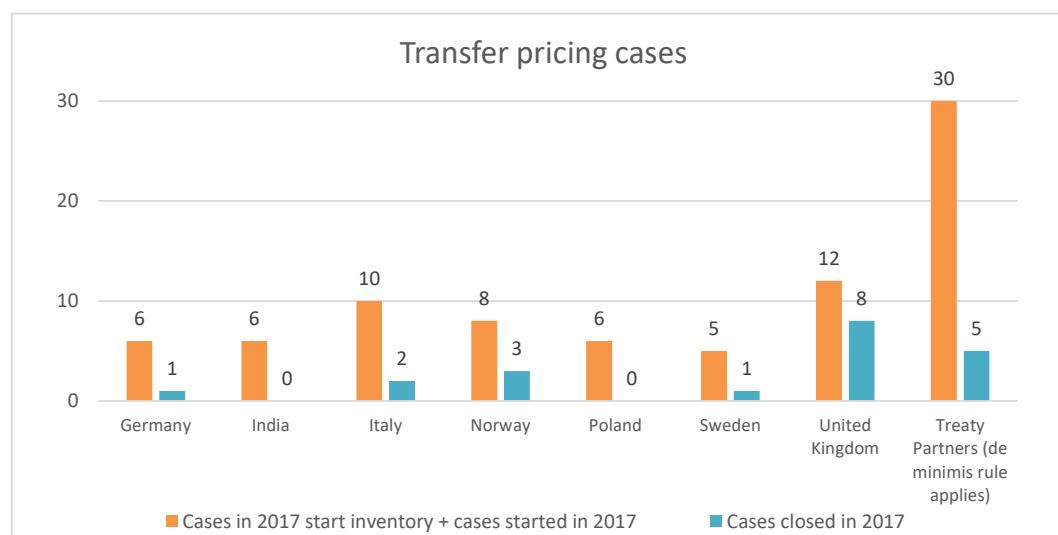
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
 (ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.94	1.17	3.96	2.96
Other cases	4.74	1.15	n.a.	n.a.

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

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

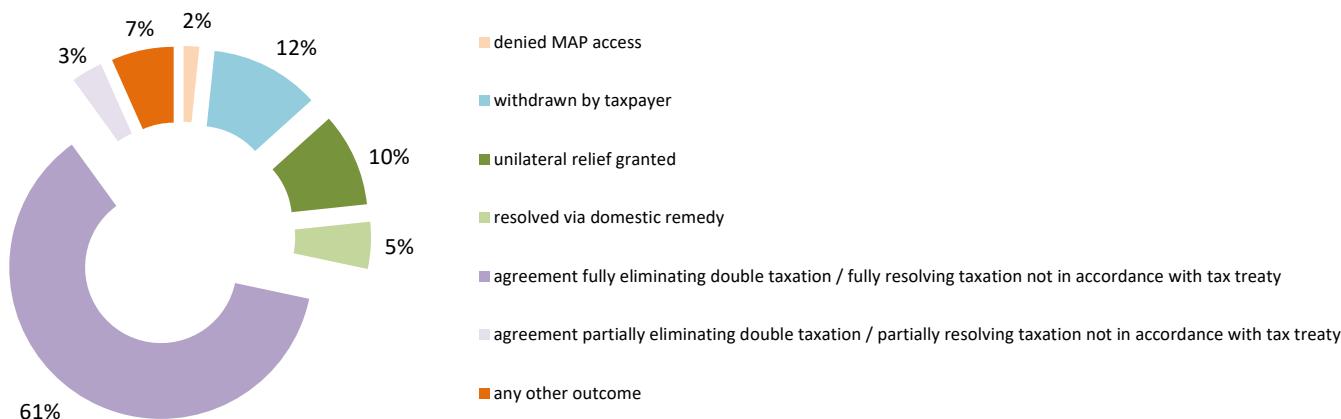
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	2	6	1	35	2	0	0	4	51
Cases started before 1 January 2016	0	0	2	2	1	23	1	0	0	2	31
Cases started as from 1 January 2016	1	0	0	4	0	12	1	0	0	2	20
Other cases (all)	0	0	5	0	2	2	0	0	0	0	9
Cases started before 1 January 2016	0	0	0	0	1	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	5	0	1	0	0	0	0	0	6
All cases	1	0	7	6	3	37	2	0	0	4	60

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	115	0	0	2	2	1	23	1	0	0	2	84	37.00
Row 2	Others	30	0	0	0	0	1	2	0	0	0	0	27	38.00
Row 3	Total	145	0	0	2	2	2	25	1	0	0	2	111	37.09

Notes:

1) Denmark counts the followings as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases. One of the "Any other outcome" cases was a protective claim.

2) Attribution/allocation cases: Article 7 and article 9 MAP cases. Other cases: All other articles of the tax conventions.

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

(i) start date: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and

(ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.

4) The numbers of pre-2016 cases in the inventory on 1 January 2016 in the table above is different from 2016 MAP statistics due to the followings:

(i) Attribution/allocation cases:
The 2016 end inventory of attribution/allocation cases were 114. One case, earlier registered as started during 2016 revealed to have started before 31-12-2015.

(ii) Other cases:
The 2016 end inventory of other cases were 28 but has changed because a new pre-2016 case with one jurisdiction turned up and a case with another jurisdiction turned up to be a pre- 2016 case and not a post-2015 case.

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	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		
Row 1	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	0	0	0	1	0	0	0	0	5
	India	2	4	0	0	0	0	0	0	0	0	0	0	6
	Italy	1	9	0	0	0	0	0	0	0	0	0	2	8
	Norway	2	6	0	0	0	2	0	1	0	0	0	0	5
	Poland	1	5	0	0	0	0	0	0	0	0	0	0	6
	Sweden	2	3	0	0	0	1	0	0	0	0	0	0	4
Row 2	United Kingdom	2	10	0	0	0	0	0	8	0	0	0	0	4
	Treaty Partners (<i>de minimis</i> rule applies)	12	18	1	0	0	1	0	2	1	0	0	0	25
	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		25	58	1	0	0	4	0	12	1	0	0	2	63
<u>Notes</u>														
1. Start inventory should have been 1 case for one treaty partner but was 2 cases.														
2. End 2016 was 1 case with one treaty partner but this request should have been treated as a protective claim. Neither the treaty partner nor Denmark had received the minimum information before the end of 2017. It will probably turn up as a 2018 case.														
3. Explanation of outcomes:														
* Column 4: One treaty partner denied access to MAP with reference to the time limit in art. 25 (1) because it considers the first proposal sent to the taxpayer as the first notification, whereas Denmark considers the first notification to be equal to the final decision sent to the taxpayer.														
* Column 13: Two cases concerning a Danish entity, which was dissolved in 2016.														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	5	3	0	0	2	0	0	0	0	0	0	6	
	Sweden	1	4	0	0	3	0	0	0	0	0	0	2	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)		4	6	0	0	0	1	0	0	0	0	9	
Row 3	Treaty Partners (Others)		1	1	0	0	0	0	0	0	0	0	2	
	Total	11	14	0	0	5	0	1	0	0	0	0	19	
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	9.40	1.91	0.56	8.84
	Italy	14.50	1.15		
	Norway	2.28	0.77		
	Sweden	4.67	5.95		
	United Kingdom	4.45	0.83	3.85	1.21
Row 2	Treaty Partners (de minimis rule applies)	10.67	0.87	5.34	5.07
Row 3	Treaty Partners (Others)				
	Total Average Time	6.94	1.17	3.96	2.96
	Notes:				

Annex B

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

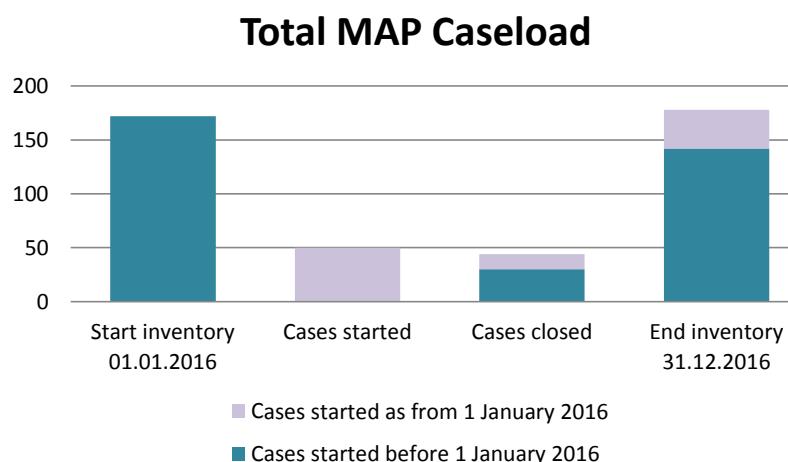
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	6.05	1.15		
	Sweden	1.18	1.15		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12.79	1.15		
Row 3	Treaty Partners (Others)				
	Total Average Time	4.74	1.15	n.a.	n.a.
	<u>Notes:</u>				

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	6.43	1.17	3.96	2.96
	<u>Notes:</u>				

Denmark



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	135	0	21	114
Other cases	37	0	9	28

16 protective MAP requests are included in start inventory and end inventory of transfer pricing cases

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	31	6	25
Other cases	0	19	8	11

Average time needed to close MAP cases

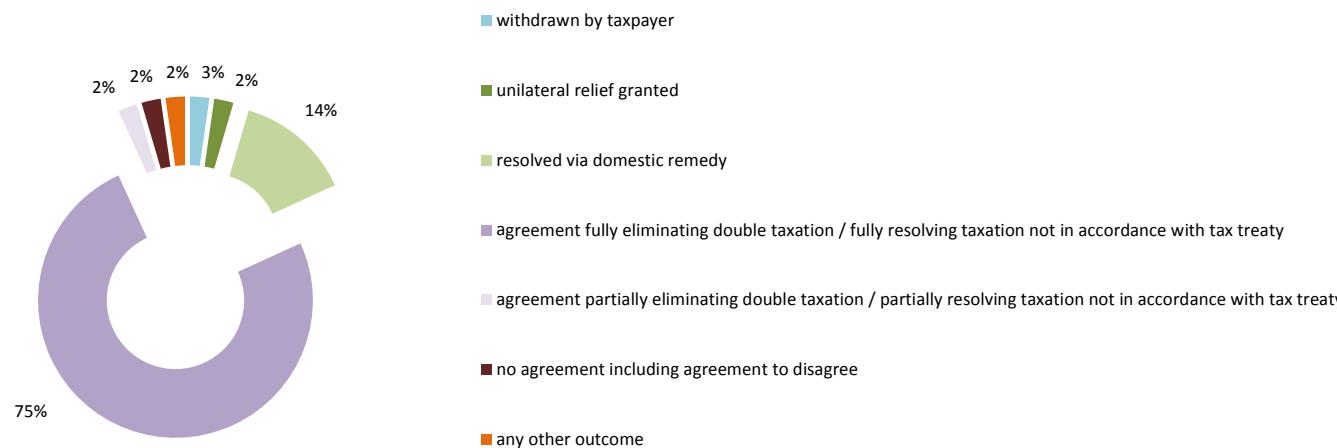
Cases started before 1 January 2016	Average time
Transfer pricing cases	30.57
Other cases	51.22

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: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and
(ii) end date: for transfer pricing cases the date of the taxpayer's acceptance of the MAP agreement and for other cases the date of closing the case in the internal filing system.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.69	0.88	0.28	0.41
Other cases	2.77	1.16	0.46	2.62

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>

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	1	25	0	0	0	0	27
Cases started before 1 January 2016	0	0	0	1	1	19	0	0	0	0	21
Cases started as from 1 January 2016	0	0	0	0	0	6	0	0	0	0	6
Other cases (all)	0	0	1	0	5	8	1	0	1	1	17
Cases started before 1 January 2016	0	0	0	0	1	5	1	0	1	1	9
Cases started as from 1 January 2016	0	0	1	0	4	3	0	0	0	0	8
All cases	0	0	1	1	6	33	1	0	1	1	44

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*³⁹) 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*).

³⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Denmark/Danemark**

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	4	4			2	0	2	4				
2010	2	0			1	0	1	0				
2011	5	1			0	0	5	1				
2012	11	3			1	0	10	3				
2013	13	2			4	1	9	1	0	1	24	23
2014	20	7			3	2	17	5	0	1	14	16
2015*			35	2	11	0	24	2	0	0	3	0
Total	55	17	35	2	22	3	68	16	0	2	11.0	19.5
Total incl. EU AC cases	121	17	50	2	39	3	132	16	0	2	11.0	19.5

*Not including 16 (11+5) protective TP MAP requests

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Denmark/Danemark**

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	9	4			8	0	4	1				
2009	3	0			0	0	3	0				
2010	2	0			0	0	2	0				
2011	6	1			1	0	5	1				
2012	13*	3			2	0	11	3				
2013	16**	2			3	0	13	2				
2014			36	7	14	0	20	7	2			
Total	49	10			28	0	55	17	2			

* Including one case wrongly registered as an EU AC case end 2013.

** Including one case wrongly registered as an APA case end 2013.

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Denmark/Danemark

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	7	2			3	0	4	2	0	0		
2008	6	2			1	0	5	2	0	0		
2009	4	0			1	0	3	0	0	0		
2010	3	0			1	0	2	0	0	0		
2011	10	2			4	0	6	1	0	1		
2012	16	3			4	0	12	3	0	0		
2013			20	2	4	0	15	2	1	0		
Total	46	9	20	2	18	0	47	10	1	1	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Denmark/Danemark

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	12	2			2		4	2	6			
2007	5				2		3					
2008	8	2			2		6	2				
2009	6				2		4					
2010	5				2		3					
2011	15	2			4		10	2	1			
2012			21	3	5		16	3				
Total	51	6	21	3	19		46	9	7*			

* The seven closed cases have been transferred from MAP to the EU Arbitration Convention.

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Denmark/Danemark

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	29	1			14		11	2	4			
2006	3				1		2					
2007	7				2		5					
2008	10	2			2		8	2				
2009	8				2		6					
2010	7				3		4					
2011			22	2	6		16	2				
Total	64	3	22	2	30		52	6	4			

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Denmark/Danemark

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	16	2			3	0	13	0		2		
2005	19	4			3	3	16	1				
2006	7	0			4	0	3	0				
2007	8	0			1	0	7	0				
2008	11	2			1	0	10	2				
2009	16	1			8	1	8	0				
2010			20	0	13	0	7	0				
Total	77	9	20	0	33	4	64	3	0	2		

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Denmark/Danemark

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	12	1			0	0	12	1	0	0		
2004	5	2			1	1	4	1	0	0		
2005	20	4			1	0	19	4	0	0		
2006	8	0			1	0	7	0	0	0		
2007	10	0			2	0	8	0	0	0		
2008	15	2			4	0	11	2	0	0		
2009			21	1	5	0	16	1	0	0		
Total	70	9			21	1	14	1	77	9	0	0

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Denmark/Danemark

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	10	0			2	0	8	0	0	0		
2003	6	1			2	0	4	1	0	0		
2004	6	2			1	0	5	2	0	0		
2005	26	4			6	0	20	4	0	0		
2006	10	0			2	0	8	0	0	0		
2007	16	1			6	1	10	0	0	0		
2008					19	2	4	0	15	2	0	0
Total	74	8			19	2	23	1	70	9	0	0

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: Denmark/Danemark

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	6	---	3	3		
2002	7	---	0	7		
2003	9	---	2	7		
2004	8	---	0	8		
2005	38	---	8	30		
2006	14	---	4	10		
2007	--	18	1	17		
Total	82	18	18	82	0	

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: Denmark/Danemark

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	5	---	0	5		
2001	1	---	0	1		
2002	7	---	0	7		
2003	9	---	0	9		
2004	9	---	1	8		
2005	39	---	1	38		
2006	--	15	1	14		
Total	70	15	3	82	0	