

Mutual Agreement Procedure Statistics per jurisdiction

Finland

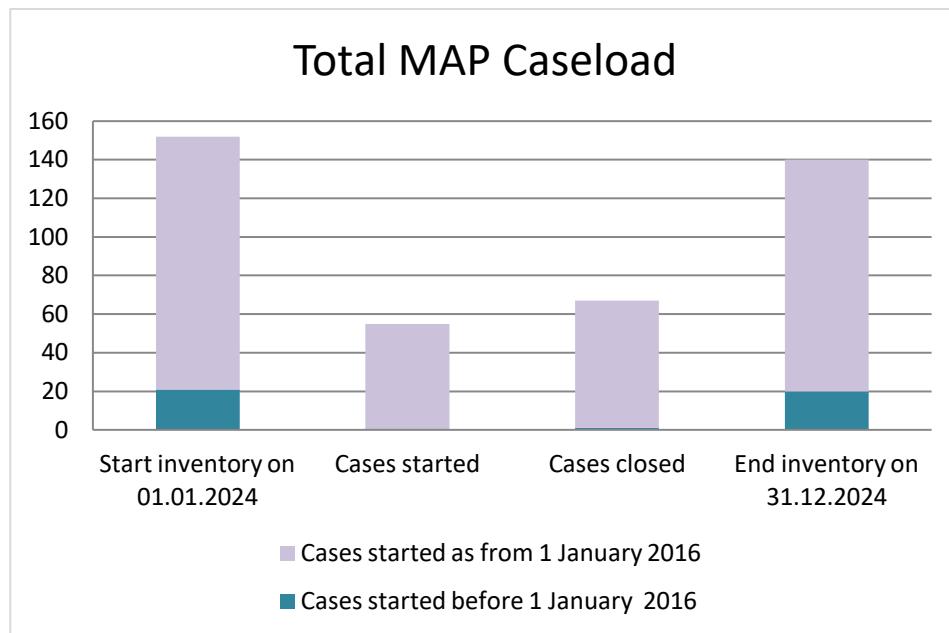
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Finland

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	3	0	0	3
Other cases	18	0	1	17

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	59	22	28	53
Other cases	72	33	38	67

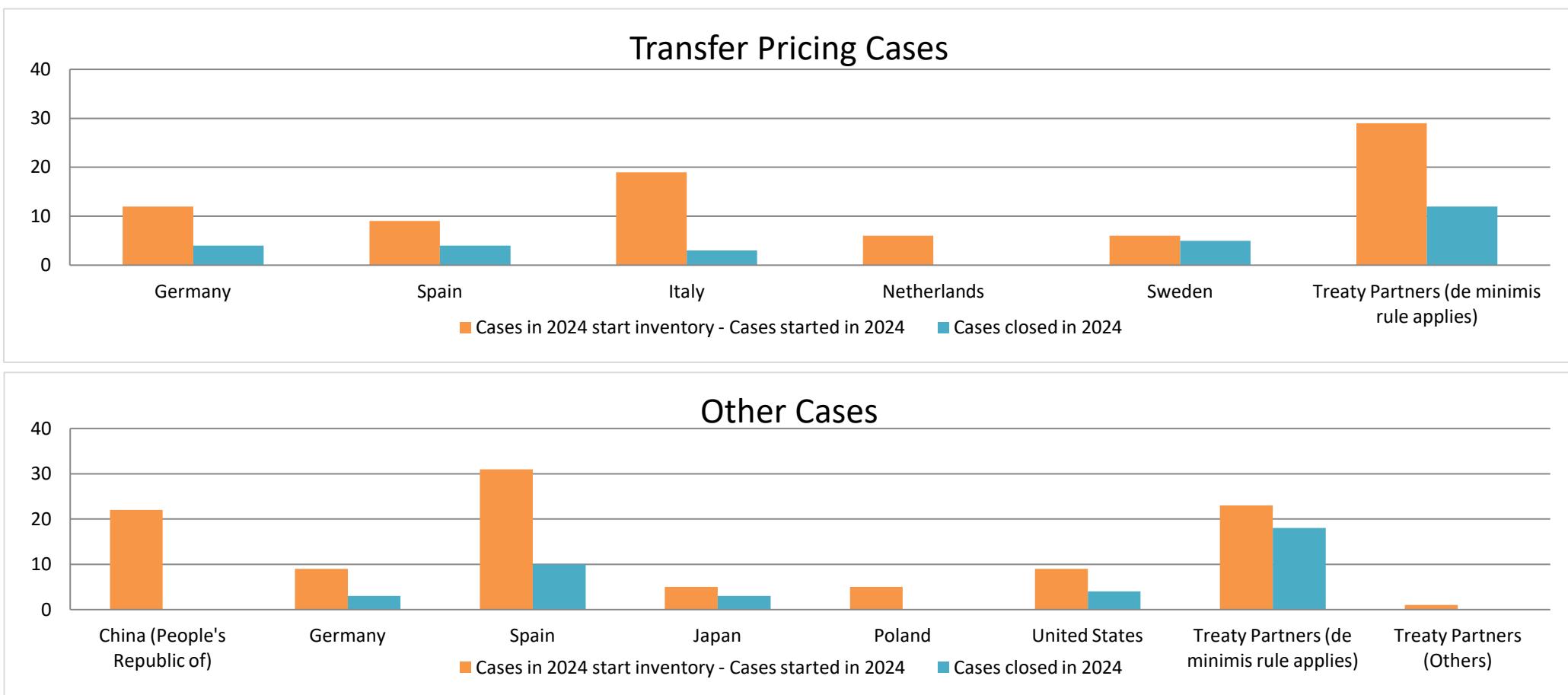
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	105.00

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	26.51	3.87	10.18	14.62
Other cases	15.47	4.49	4.38	17.36

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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)	0	0	1	1	2	20	1	1	2	0	28
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	1	2	20	1	1	2	0	28
Other cases (all)	2	5	7	1	2	16	0	1	4	1	39
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	5	6	1	2	16	0	1	4	1	38
All cases	2	5	8	2	4	36	1	2	6	1	67

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	3	0	0	0	0	0	0	0	0	0	0	3	0.00
Row 2	Others	18	0	0	1	0	0	0	0	0	0	0	17	105.00
Row 3	Total	21	0	0	1	0	0	0	0	0	0	0	20	105.00
	Notes: Definition of a MAP case and counting of MAP cases	Finland has followed the MAP Statistics Reporting Framework.												
	Category of cases	Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE												
	Potential mismatches between 2024 start inventory and 2023 end inventory	Mismatch between 2024 start inventory and 2023 end inventory is due to a case, that has an end date already in 2023. The case was resolved via domestic remedy.												
	Notes on the computation of average time	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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For												
	Other Notes on Annex A													

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 2024
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	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	Germany	7	5	0	0	0	0	0	4	0	0	0	0	8
	Spain	7	2	0	0	0	0	0	4	0	0	0	0	5
	Italy	12	7	0	0	0	0	0	3	0	0	0	0	16
	Netherlands	3	3	0	0	0	0	0	0	0	0	0	0	6
	Sweden	5	1	0	0	0	0	0	2	0	1	2	0	1
Row 2	Treaty Partners (de minimis rule applies)	25	4	0	0	1	1	2	7	1	0	0	0	17
	Total	59	22	0	0	1	1	2	20	1	1	2	0	53
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	China (People's Republic of)	22	0	0	0	0	0	0	0	0	0	0	0	0	22
	Germany	5	4	0	1	1	0	0	1	0	0	0	0	0	6
	Spain	18	13	0	1	4	0	1	3	0	0	1	0	0	21
	Japan	4	1	0	1	0	0	0	1	0	0	0	0	1	2
	Poland	5	0	0	0	0	0	0	0	0	0	0	0	0	5
Row 2	United States	4	5	0	0	0	0	0	2	0	0	0	2	0	5
	Treaty Partners (de minimis rule applies)	13	10	2	2	1	1	1	9	0	1	1	0	0	5
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	Total	72	33	2	5	6	1	2	16	0	1	4	1	1	67
	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		61
≥2 and <4 years old		31
≥4 and <6 years old		22
≥6 years old		6

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	24.95	1.64	15.81	9.14
	Spain	18.48	4.22	7.07	11.41
	Italy	14.30	1.15	12.87	1.44
	Sweden	39.29	5.02	4.47	26.99
Row 2	Treaty Partners (de minimis rule applies)	27.44	4.71	10.84	18.18
	Total	26.51	3.87	10.18	14.62
<p>Notes:</p> <p> </p>					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	4.80
	Cases closed in the Bilateral stage	27.08
	<u>Notes:</u>	

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	10.98	31.81	1.71	14.76
	Spain	16.81	3.23	9.97	26.20
	Japan	2.93	1.53	0.34	2.62
Row 2	United States	11.26	2.02	0.72	10.55
	Treaty Partners (de minimis rule applies)	18.50	1.67	4.73	20.07
	Total	15.47	4.49	4.38	17.36
Notes:					

Annex B

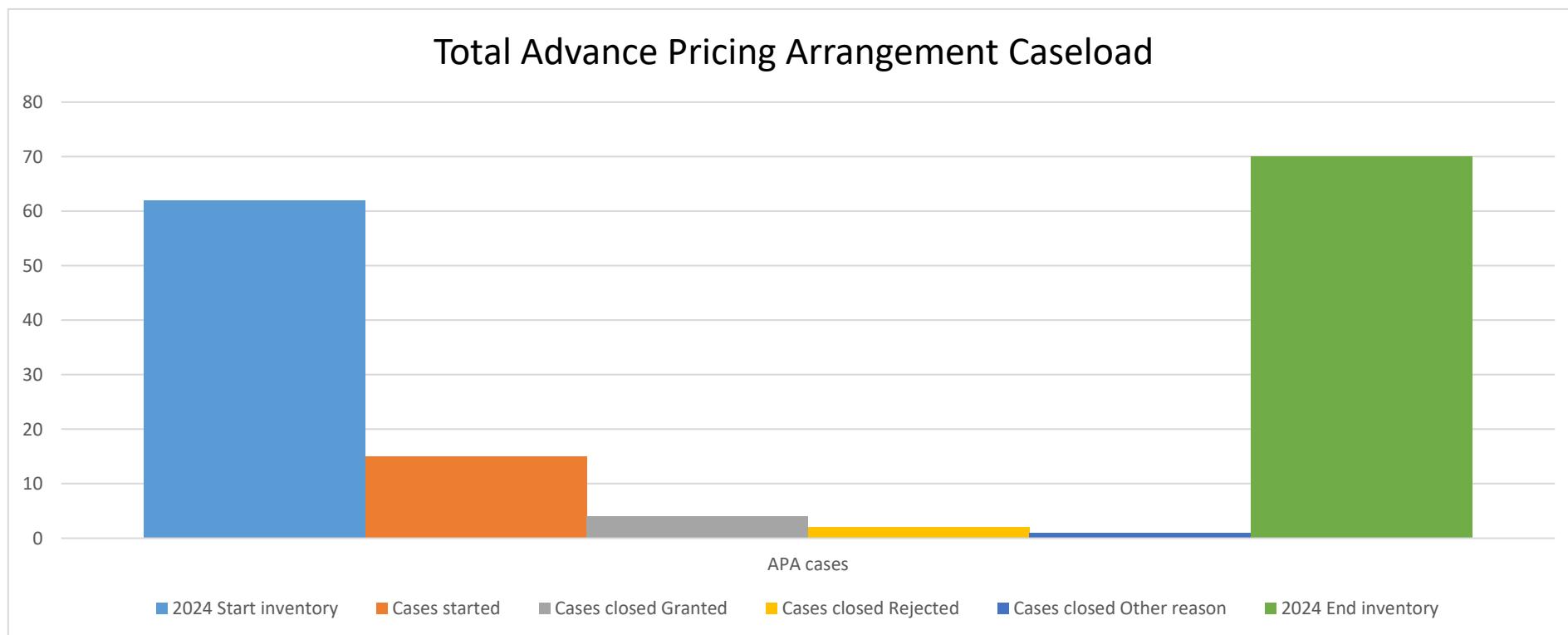
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

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	8.03
Cases closed in the Bilateral stage		13.40
<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					
	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	20.15	4.23	7.04	16.11
	<u>Notes:</u>				

Finland

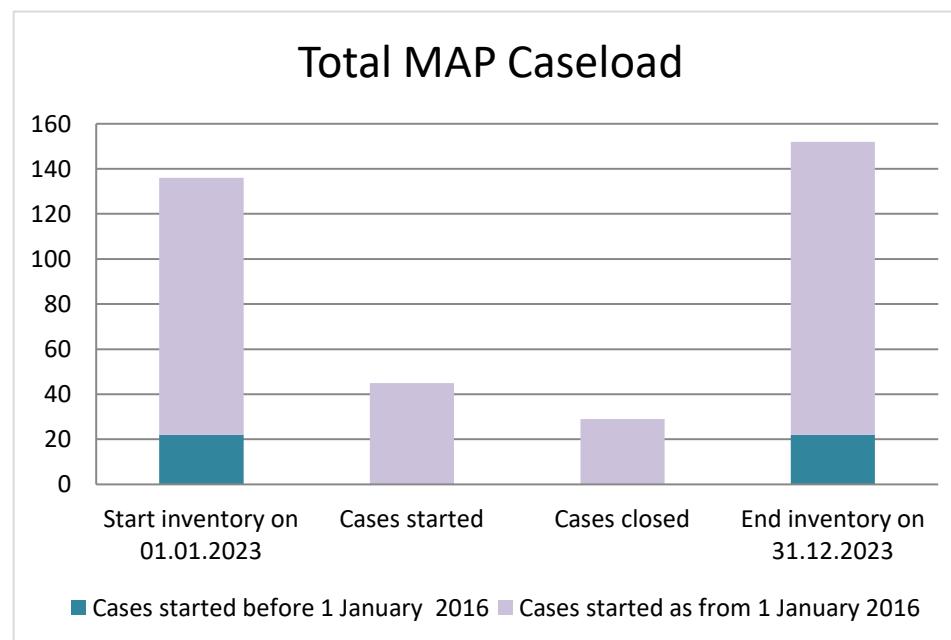


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	62	15	4	2	1	70	26.07

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	62	15	4	2	1	70	26.07
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 containing all information required. "End Date": The date when the competent authorities enter into a mutual agreement with respect to the APA case.						
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 all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.						
Further information							

Finland

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



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	4	0	0	4
Other cases	18	0	0	18

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	51	18	11	58
Other cases	63	27	18	72

Average time needed to close MAP cases

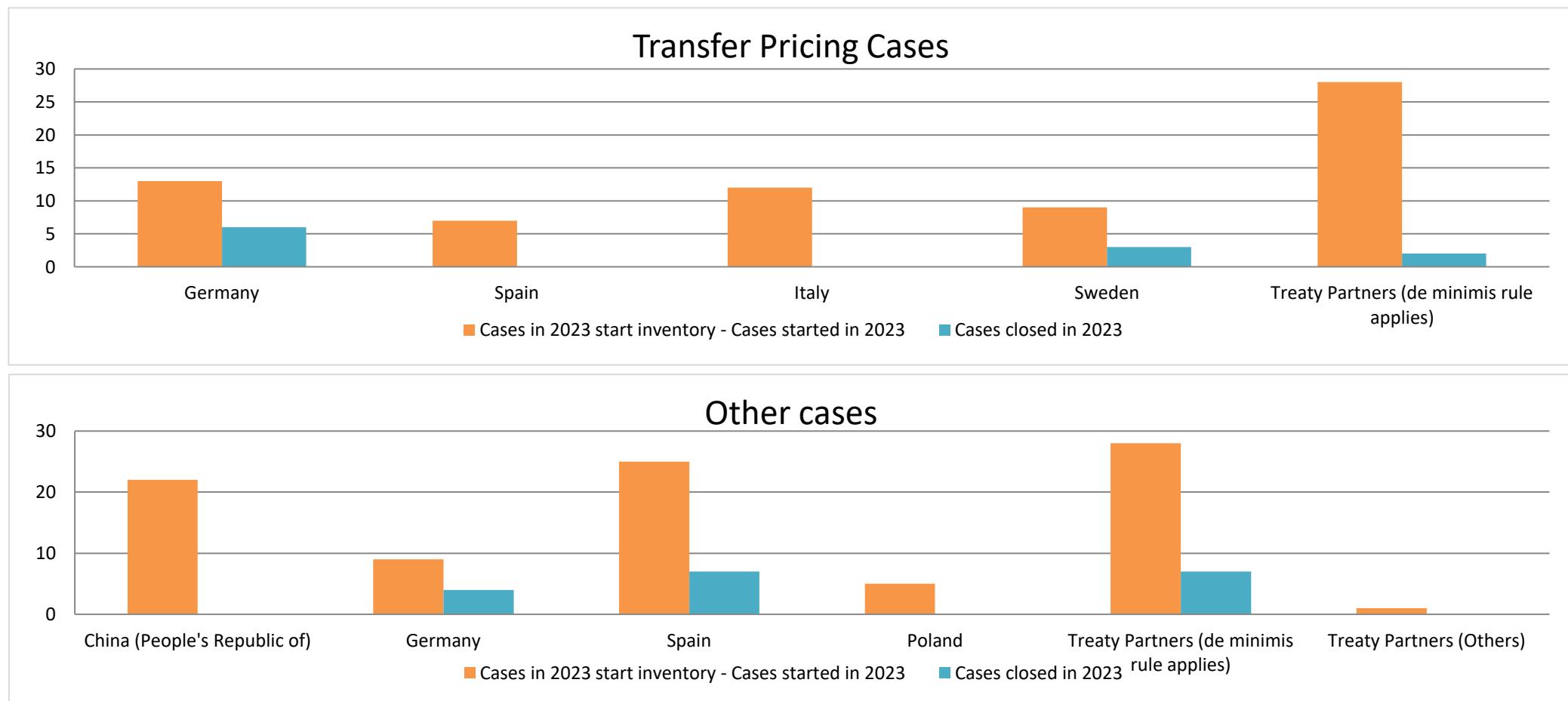
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.37	6.89	9.08	11.80
Other cases	23.88	3.22	4.50	26.23

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>

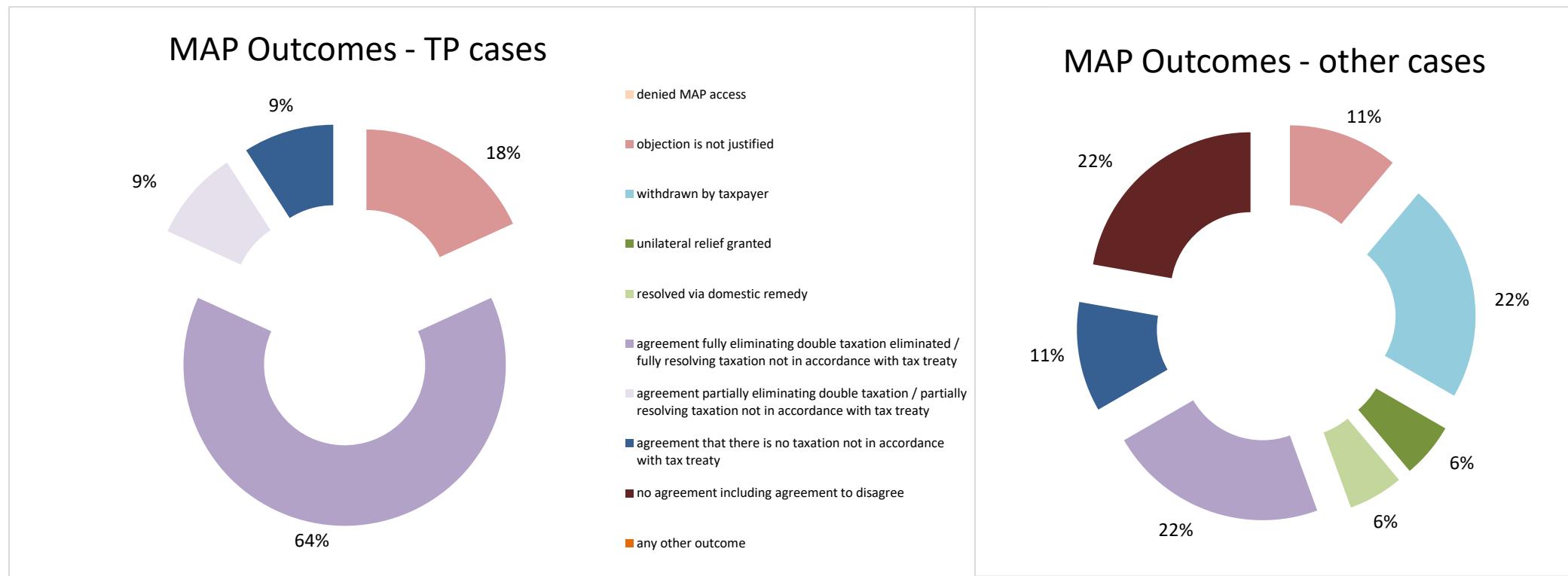
Overview of MAP partners (only for cases started as from 1 January 2016)

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	2	0	0	0	7	1	1	0	0	11
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	2	0	0	0	7	1	1	0	0	11
Other cases (all)	0	2	4	1	1	4	0	2	4	0	18
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	2	4	1	1	4	0	2	4	0	18
All cases	0	4	4	1	1	11	1	3	4	0	29

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	4	0	0	0	0	0	0	0	0	0	4	n.a.
Row 2	Others	18	0	0	0	0	0	0	0	0	0	18	n.a.
Row 3	Total	22	0	0	0	0	0	0	0	0	0	22	n.a.
<u>Notes:</u> Definition of a MAP case and counting of MAP cases		Finland has followed the MAP Statistics Reporting Framework. Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.											
Category of cases		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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this information was received by the competent authority; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.											
Notes on the computation of average time													

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															
			number of post-2015 cases closed during the reporting period by outcome:												
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2023	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	no. of post-2015 cases remaining in MAP inventory on 31 December 2023	
		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		9	4	0	1	0	0	0	5	0	0	0	0	7
	Spain		2	5	0	0	0	0	0	0	0	0	0	0	7
Row 2	Italy		10	2	0	0	0	0	0	0	0	0	0	0	12
	Sweden		9	0	0	0	0	0	0	2	0	1	0	0	6
	Treaty Partners (de minimis rule applies)		21	7	0	1	0	0	0	0	1	0	0	0	26
	Total		51	18	0	2	0	0	0	7	1	1	0	0	58
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	China (People's Republic of)	20	2	0	0	0	0	0	0	0	0	0	0	0	22
	Germany	8	1	0	0	0	1	0	1	0	2	0	0	0	5
	Spain	14	11	0	1	2	0	1	0	0	0	0	3	0	18
	Poland	4	1	0	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	16	12	0	1	2	0	0	3	0	0	0	1	0	21
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	0	1
	Total	63	27	0	2	4	1	1	4	0	2	4	0	0	72
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		73
≥2 and <4 years old		46
≥4 and <6 years old		5
≥6 years old		6

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	12.73	11.32	9.65	9.15
Row 2	Sweden	25.96	1.22	7.74	20.20
	Treaty Partners (de minimis rule applies)	18.38	2.09	10.06	2.96
	Total	17.37	6.89	9.08	11.80
	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	12
	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 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 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Germany	27.40	3.74	9.39	18.02	
	Spain	25.41	5.04	1.33	34.34	
Row 2	Treaty Partners (de minimis rule applies)	20.34	1.10	4.41	23.07	
	Total	23.88	3.22	4.50	26.23	
Notes:						

Annex B

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

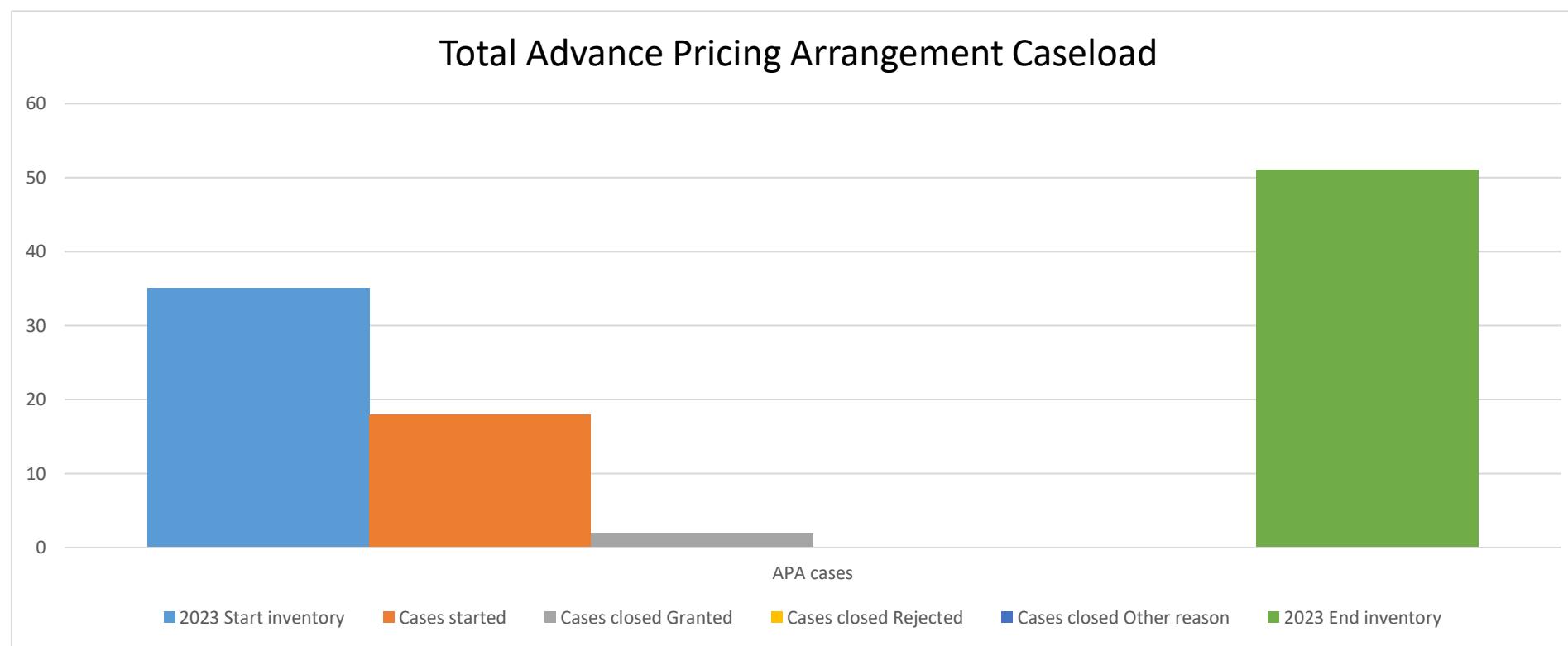
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	21
Cases closed in the Bilateral stage		24
<u>Notes:</u>		

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	21.41	4.61	5.81	22.11	
Notes:					

Finland



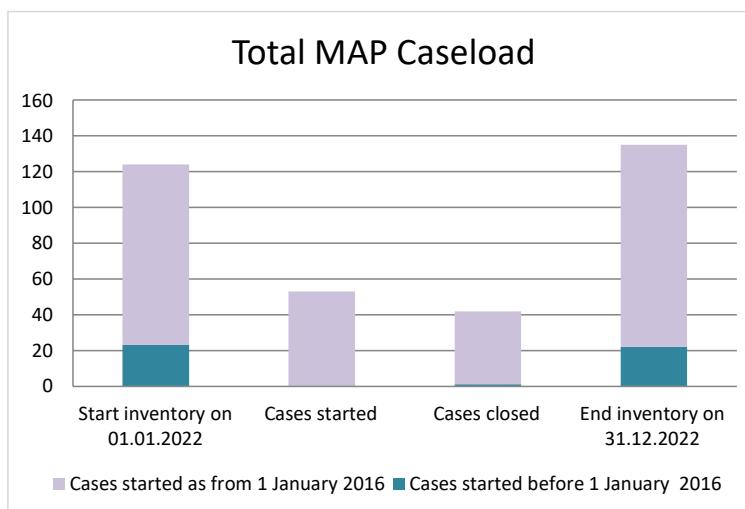
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	35	18	2	0	0	51	33.24

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		35	18	2	0	0	51
	Notes:						
	Reporting period followed	From 2023-01-01 to 2023-12-31					
	Definition of "Start Date" and "End Date" followed:	<p>"Start Date": The date of receipt of the taxpayer's APA application containing all information required.</p> <p>"End Date": The date when the competent authorities enter into a mutual agreement with respect to the APA case.</p>					
	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 all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.					

Finland



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	5	0	1	4
Other cases	18	0	0	18

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	43	31	24	50
Other cases	58	22	17	63

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	81.96
Other cases	n.a.

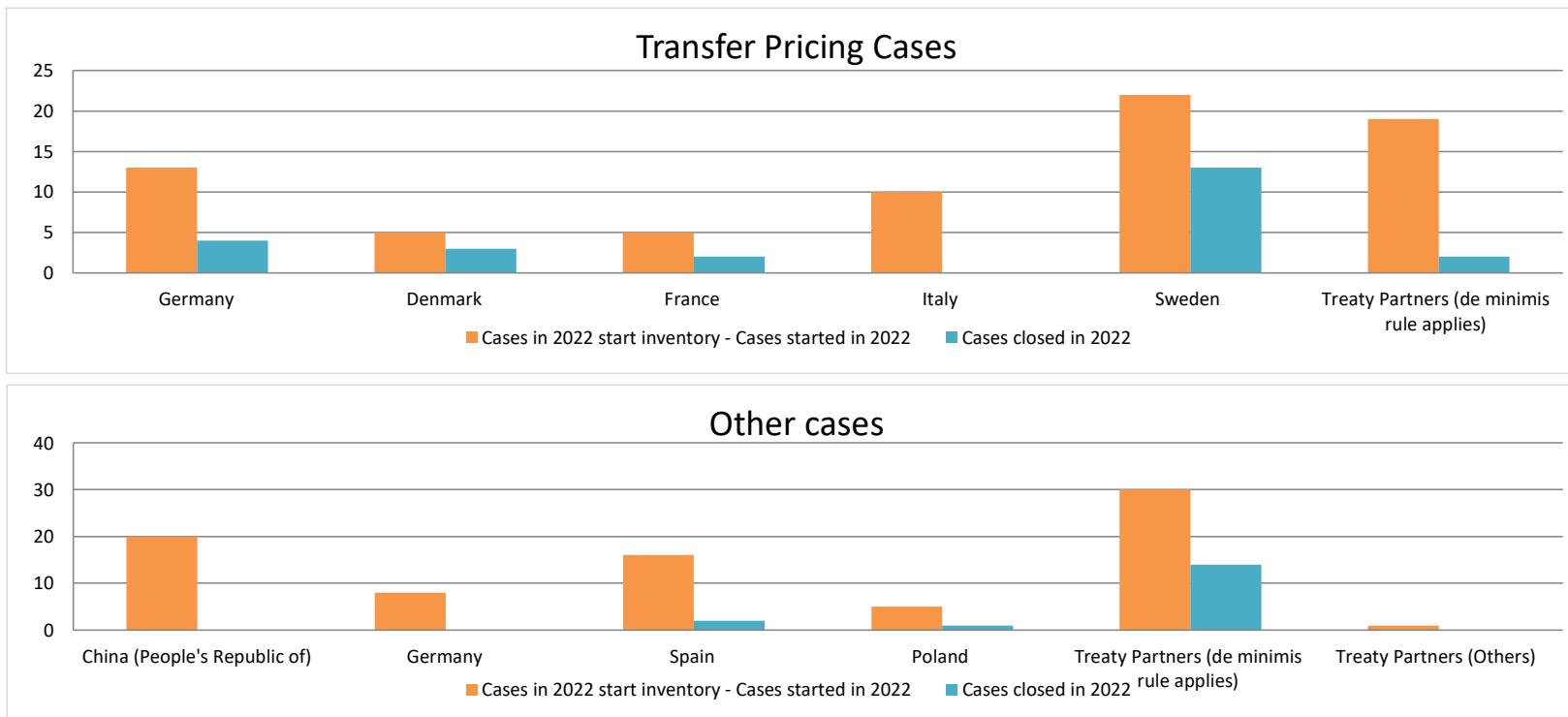
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	24.81	1.47	16.87	11.24
Other cases	18.03	4.60	3.85	13.57

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

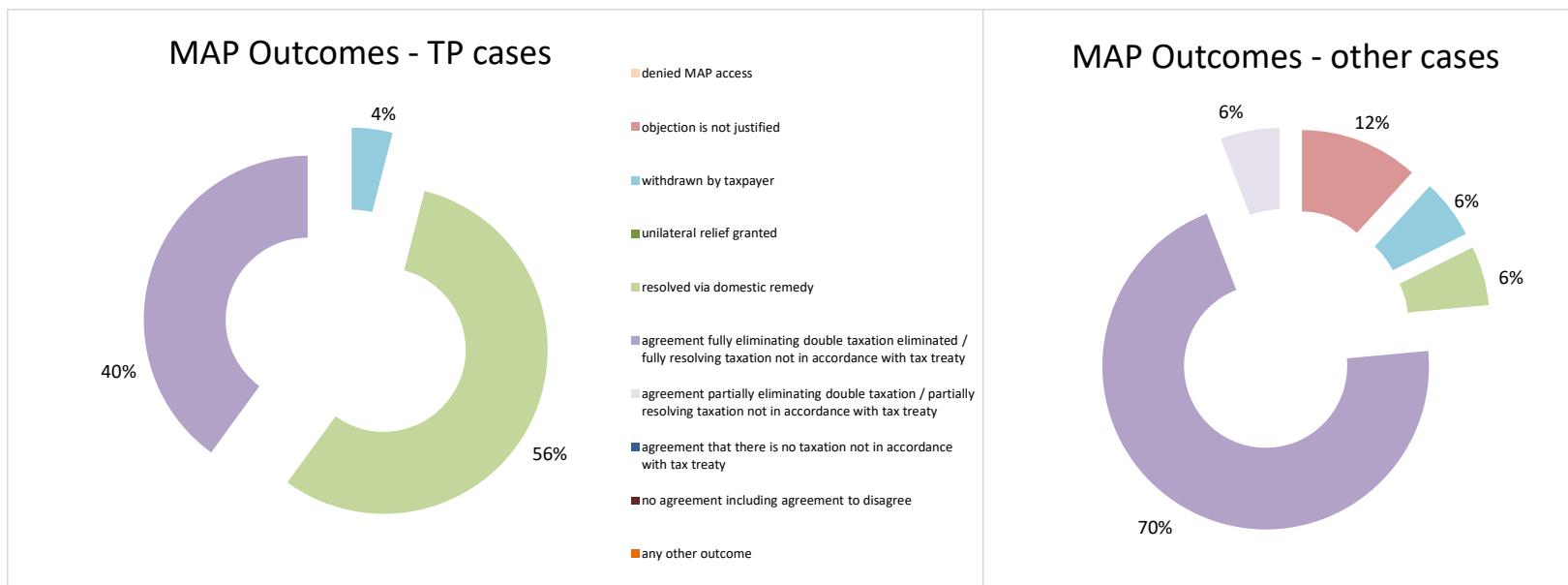
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	14	10	0	0	0	0	25
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	0	13	10	0	0	0	0	24
Other cases (all)	0	2	1	0	1	12	1	0	0	0	17
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	2	1	0	1	12	1	0	0	0	17
All cases	0	2	2	0	15	22	1	0	0	0	42

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:											no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	5	0	0	0	0	1	0	0	0	0	0	4	81.96
Row 2	Others	18	0	0	0	0	0	0	0	0	0	0	18	n.a.
Row 3	Total	23	0	0	0	0	1	0	0	0	0	0	22	81.96
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases Finland has followed the MAP Statistics Reporting Framework.</p> <p>Category of cases Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.</p> <p>Notes on the computation of average time 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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this information was received by the competent authority; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.</p>														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	2	11	0	0	1	0	0	3	0	0	0	0	9
	Denmark	5	0	0	0	0	0	0	3	0	0	0	0	2
	France	2	3	0	0	0	0	0	2	0	0	0	0	3
	Italy	0	10	0	0	0	0	0	0	0	0	0	0	10
	Sweden	21	1	0	0	0	0	13	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	13	6	0	0	0	0	0	2	0	0	0	0	17
	Total	43	31	0	0	1	0	13	10	0	0	0	0	50

Notes:
There was a mismatch due to a mistake made in 2021 MAP Statistics Reporting. This has been rectified in the 2022 MAP Statistics Reporting.

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									
			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	China (People's Republic of)	18	2	0	0	0	0	0	0	0	0	0	0	20
	Germany	6	2	0	0	0	0	0	0	0	0	0	0	8
	Spain	11	5	0	2	0	0	0	0	0	0	0	0	14
	Poland	3	2	0	0	1	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	20	10	0	0	0	0	1	12	1	0	0	0	16
	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total		58	22	0	2	1	0	1	12	1	0	0	0	63
Notes:														

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Germany	14.64	3.18	16.01	3.42
	Denmark	27.19	1.15	9.44	6.25
	France	49.89	0.97	12.03	46.26
	Sweden	23.05	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	27.90	1.15	23.85	4.05
	Total	24.81	1.47	16.87	11.24

Notes:

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Spain	7.97	9.07	1.18	10.42	
Row 2	Poland	0.00	27.98	n.a.	n.a.	
	Treaty Partners (de minimis rule applies)	20.75	2.29	4.14	13.92	
	Total	18.03	4.60	3.85	13.57	
	Notes:					

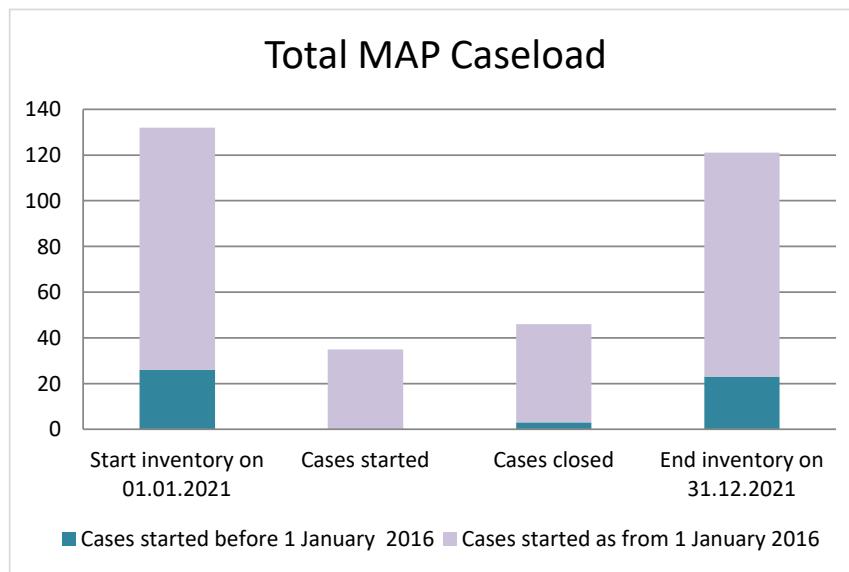
Annex B

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	22.00	2.77	8.73	12.69
	<u>Notes:</u>				

Finland



	Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	7	0	2	5	
Other cases	19	0	1	18	

	Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	48	19	27	40	
Other cases	58	16	16	58	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	75.55
Other cases	67.50

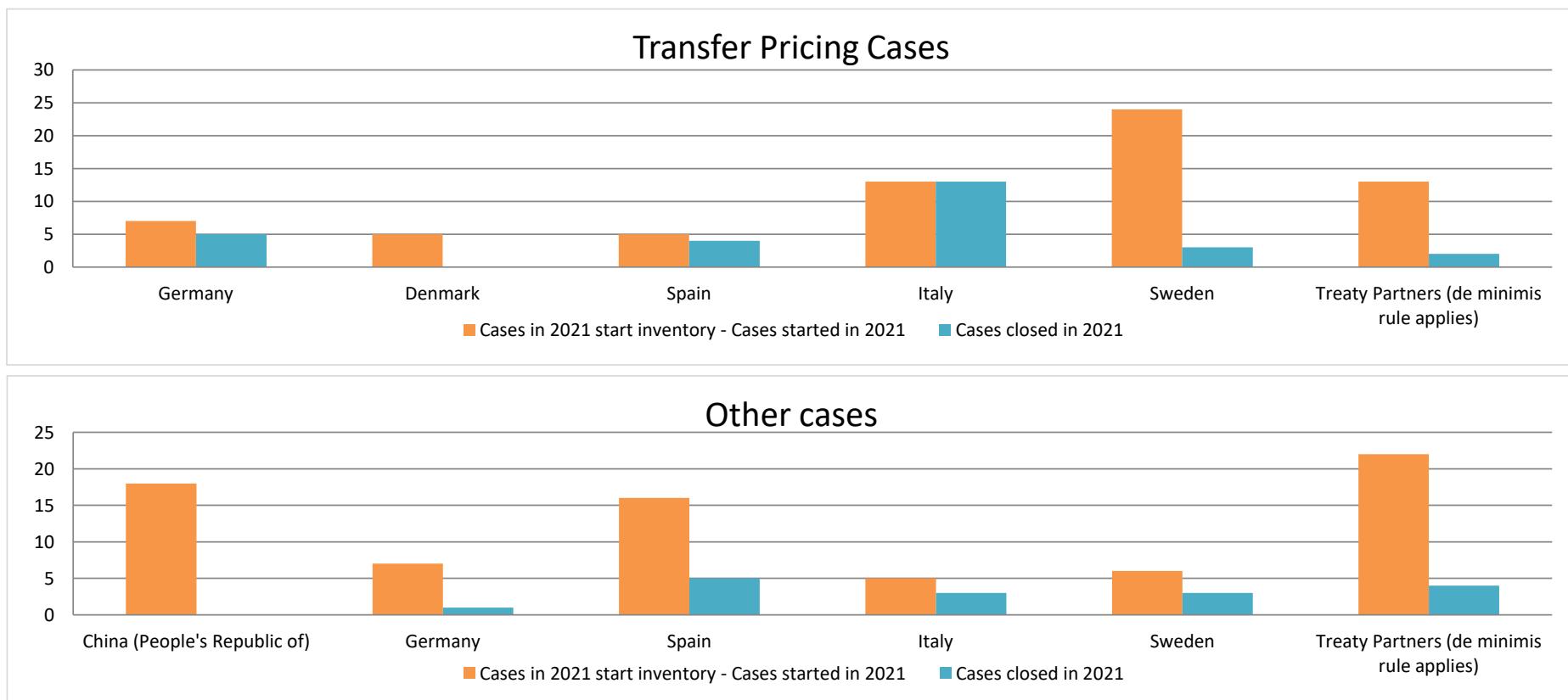
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
ii) end date: the date of the letter to the taxpayer notifying him of the outcome.
Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.37	2.63	19.37	4.33
Other cases	19.66	1.40	7.43	18.09

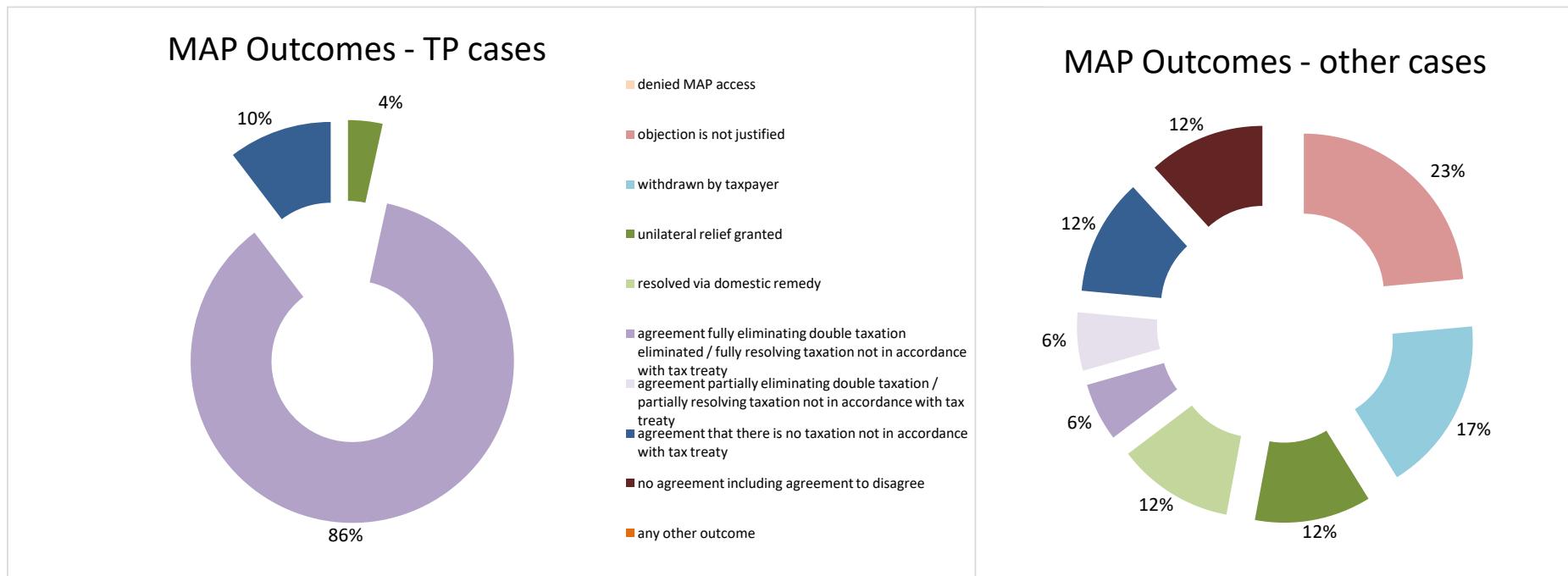
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	25	0	3	0	0	29
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	1	0	23	0	3	0	0	27
Other cases (all)	0	4	3	2	2	1	1	2	2	0	17
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	4	3	2	2	0	1	2	2	0	16
All cases	0	4	3	3	2	26	1	5	2	0	46

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	7	0	0	0	0	2	0	0	0	0	5	75.55	
Row 2	Others	19	0	0	0	0	1	0	0	0	0	18	67.50	
Row 3	Total	26	0	0	0	0	3	0	0	0	0	23	72.87	
	Notes:													
	Definition of a MAP case and counting of MAP cases	Finland has followed the MAP Statistics Reporting Framework.												
	Category of cases	Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.												
	Notes on the computation of average time taken to close MAP cases	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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of the jurisdiction to the taxpayer; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.												

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	Germany	6	1	0	0	0	0	0	3	0	2	0	0	2
	Denmark	3	2	0	0	0	0	0	0	0	0	0	0	5
	Spain	4	1	0	0	0	0	0	4	0	0	0	0	1
	Italy	13	0	0	0	0	0	0	13	0	0	0	0	0
	Sweden	17	7	0	0	0	0	0	2	0	1	0	0	21
Row 2	Treaty Partners (de minimis rule applies)	5	8	0	0	0	1	0	1	0	0	0	0	11
	Total	48	19	0	0	0	1	0	23	0	3	0	0	40
Notes:														

Table 2: Other MAP Cases																	
Treaty Partner			no. of post-2015 cases in MAP inventory on 1 January 2021		no. of post-2015 cases started during the reporting period		number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14			
Row 1	China (People's Republic of)	15	3	0	0	0	0	0	0	0	0	0	0	18			
	Germany	4	3	0	0	1	0	0	0	0	0	0	0	6			
	Spain	13	3	0	0	2	0	2	0	0	1	0	0	11			
	Italy	5	0	0	0	0	0	0	0	1	0	2	0	2			
	Sweden	6	0	0	3	0	0	0	0	0	0	0	0	3			
Row 2	Treaty Partners (de minimis rule applies)	15	7	0	1	0	2	0	0	0	1	0	0	18			
	Total	58	16	0	4	3	2	2	0	1	2	2	0	58			
Notes:																	

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Germany	19.35	2.70	14.48	4.00	
	Spain	11.84	0.68	5.39	6.45	
	Italy	26.34	3.76	34.41	2.07	
Row 2	Sweden	17.23	1.19	1.30	10.08	
	Treaty Partners (de minimis rule applies)	5.88	1.15	5.79	3.42	
	Total	20.37	2.63	19.37	4.33	

Notes:

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	15.19	1.18		
	Spain	20.84	0.93	6.51	22.42
	Italy	34.38	1.15	8.94	25.44
Row 2	Sweden	20.15	2.27	7.66	5.49
	Treaty Partners (de minimis rule applies)	7.89	1.58	4.54	0.00
	Total	19.66	1.40	7.43	18.09
Notes:					

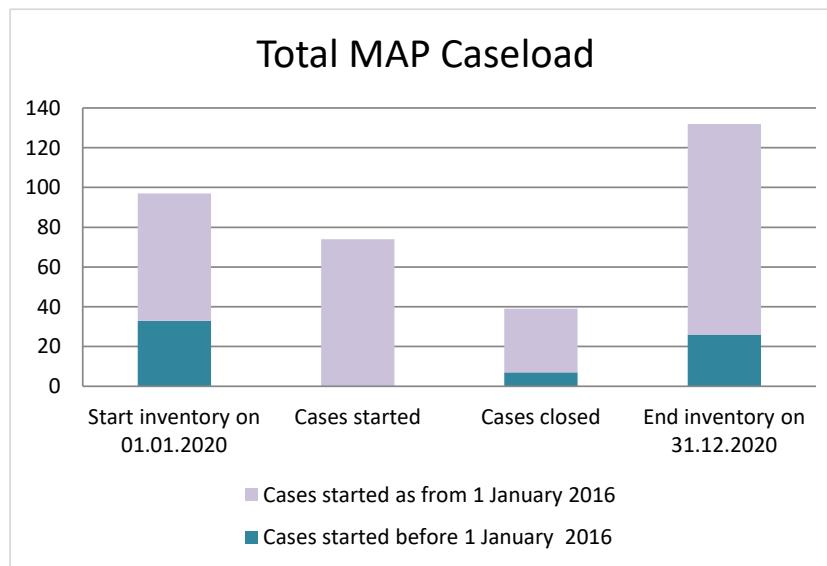
Annex B

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	20.11	2.17	16.03	8.18
<u>Notes:</u>					

Finland



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	10	0	3	7
Other cases	23	0	4	19

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	24	39	15	48
Other cases	40	35	17	58

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	54.70
Other cases	59.50

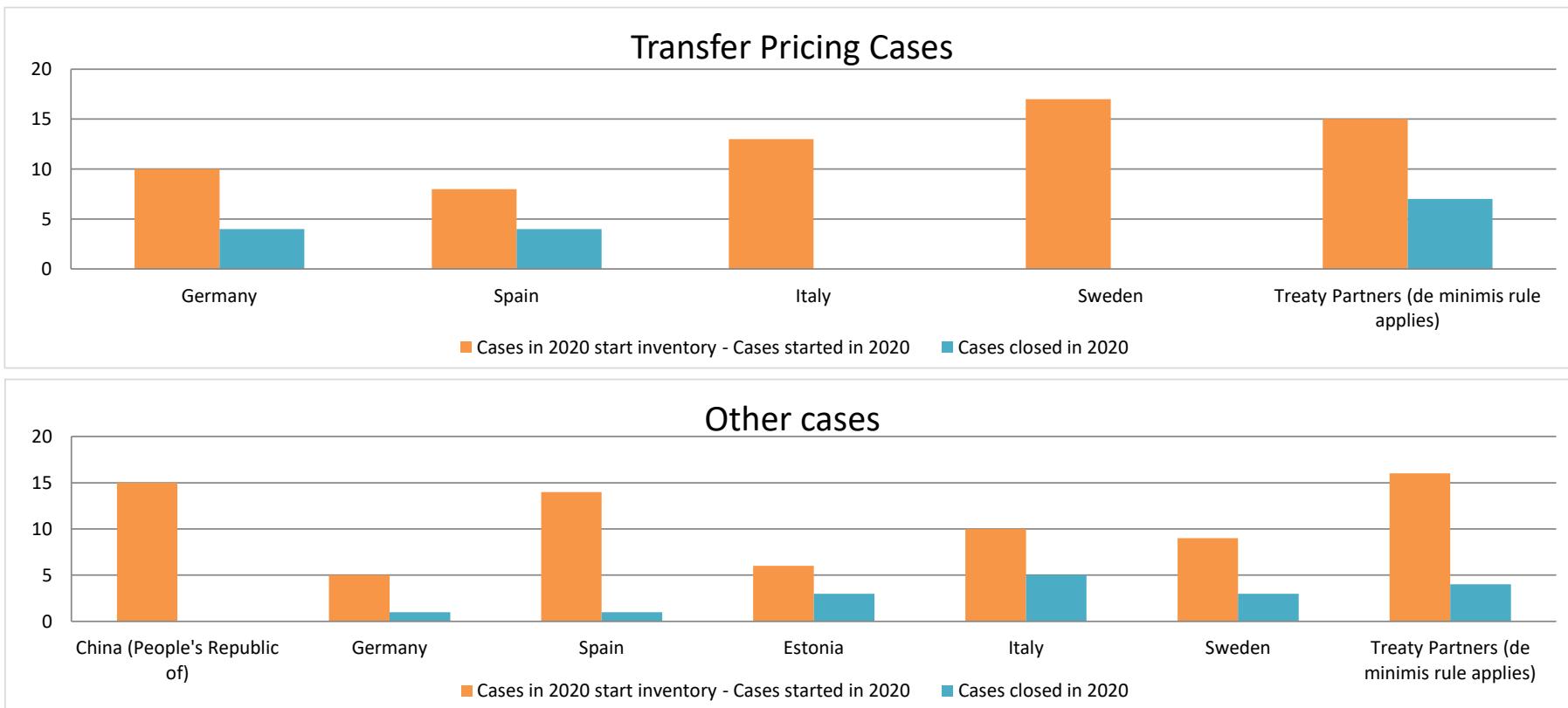
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome.
Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.91	0.98	7.30	14.32
Other cases	15.16	1.82	3.60	19.68

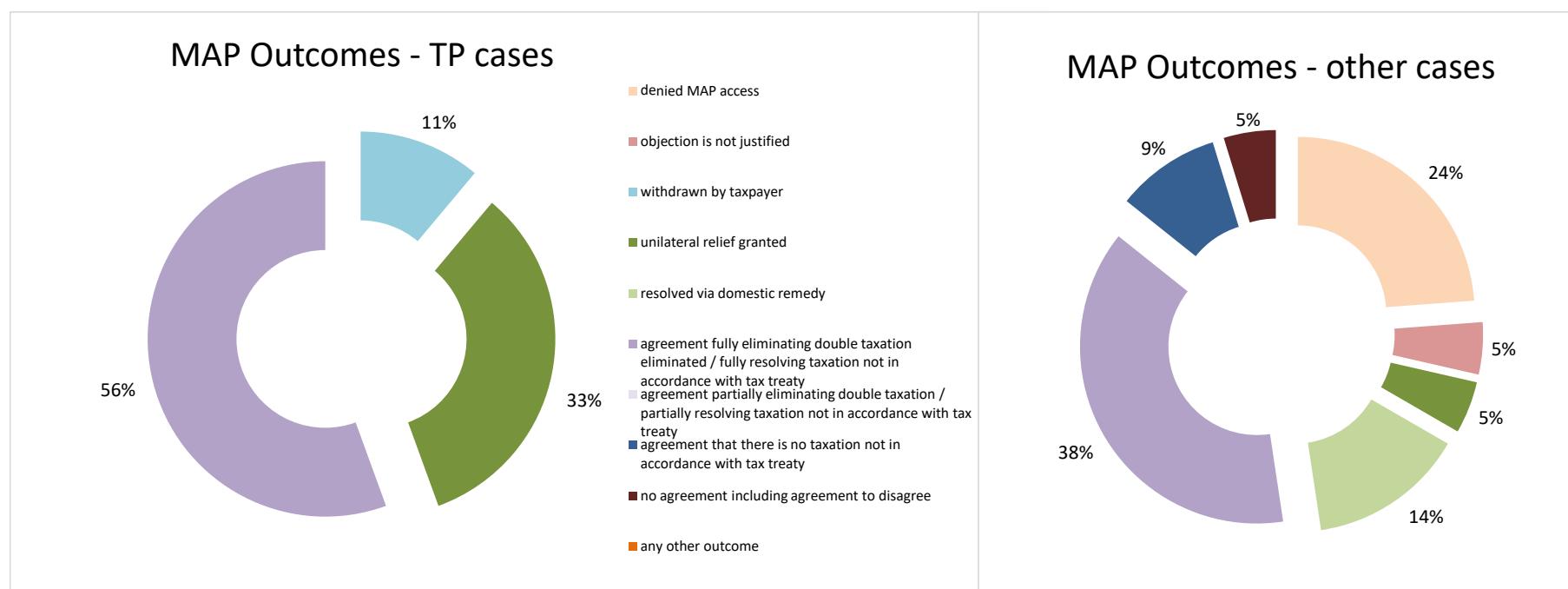
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	6	0	10	0	0	0	0	18
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	0	0	3
Cases started as from 1 January 2016	0	0	2	6	0	7	0	0	0	0	15
Other cases (all)	5	1	0	1	3	8	0	2	1	0	21
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	0	0	4
Cases started as from 1 January 2016	5	1	0	1	3	4	0	2	1	0	17
All cases	5	1	2	7	3	18	0	2	1	0	39

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	10	0	0	0	0	3	0	0	0	0	7	54.70
Row 2	Others	23	0	0	0	0	4	0	0	0	0	19	59.50
Row 3	Total	33	0	0	0	0	7	0	0	0	0	26	57.44
<u>Notes:</u> Definition of a MAP case and counting of MAP cases Category of cases Notes on the computation of average time		Finland has followed the MAP Statistics Reporting Framework. Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases. 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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	3	7	0	0	0	2	0	2	0	0	0	0	6
	Spain	4	4	0	0	0	0	0	4	0	0	0	0	4
	Italy	6	7	0	0	0	0	0	0	0	0	0	0	13
Row 2	Sweden	3	14	0	0	0	0	0	0	0	0	0	0	17
	Treaty Partners (de minimis rule applies)	8	7	0	0	2	4	0	1	0	0	0	0	8
	Total	24	39	0	0	2	6	0	7	0	0	0	0	48
Notes:														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	China (People's Republic of)	0	15	0	0	0	0	0	0	0	0	0	0	15
	Germany	1	4	0	0	0	1	0	0	0	0	0	0	4
	Spain	11	3	0	0	0	0	1	0	0	0	0	0	13
	Estonia	6	0	0	0	0	0	2	0	0	1	0	0	3
	Italy	8	2	5	0	0	0	0	0	0	0	0	0	5
	Sweden	3	6	0	1	0	0	0	2	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	11	5	0	0	0	0	0	2	0	1	1	0	12
	Total	40	35	5	1	0	1	3	4	0	2	1	0	58
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
Row 1	Germany	13.81	1.15	10.44	15.91	
Row 2	Spain	21.29	1.01	6.36	14.93	
Treaty Partners (de minimis rule applies)		16.18	0.87	6.05	11.53	
Total		16.91	0.98	7.30	14.32	
<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	1.48	13.12	n.a.	n.a.
	Spain	22.72	1.15	2.10	21.76
	Estonia	22.99	1.13	n.a.	n.a.
	Italy	4.96	1.15	n.a.	n.a.
Row 2	Sweden	5.87	0.95	1.74	6.79
	Treaty Partners (de minimis rule applies)	30.54	1.15	4.91	25.61
	Total	15.16	1.82	3.60	19.68
Notes:					

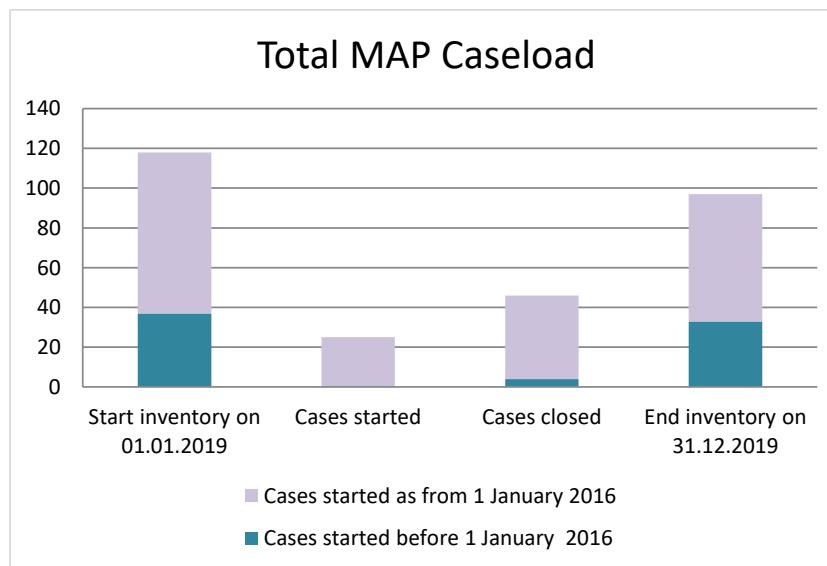
Annex B

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	15.98	1.43	5.57	16.83
<u>Notes:</u>					

Finland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	12	0	2	10
Other cases	25	0	2	23

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	30	10	16	24
Other cases	51	15	26	40

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.73
Other cases	88.00

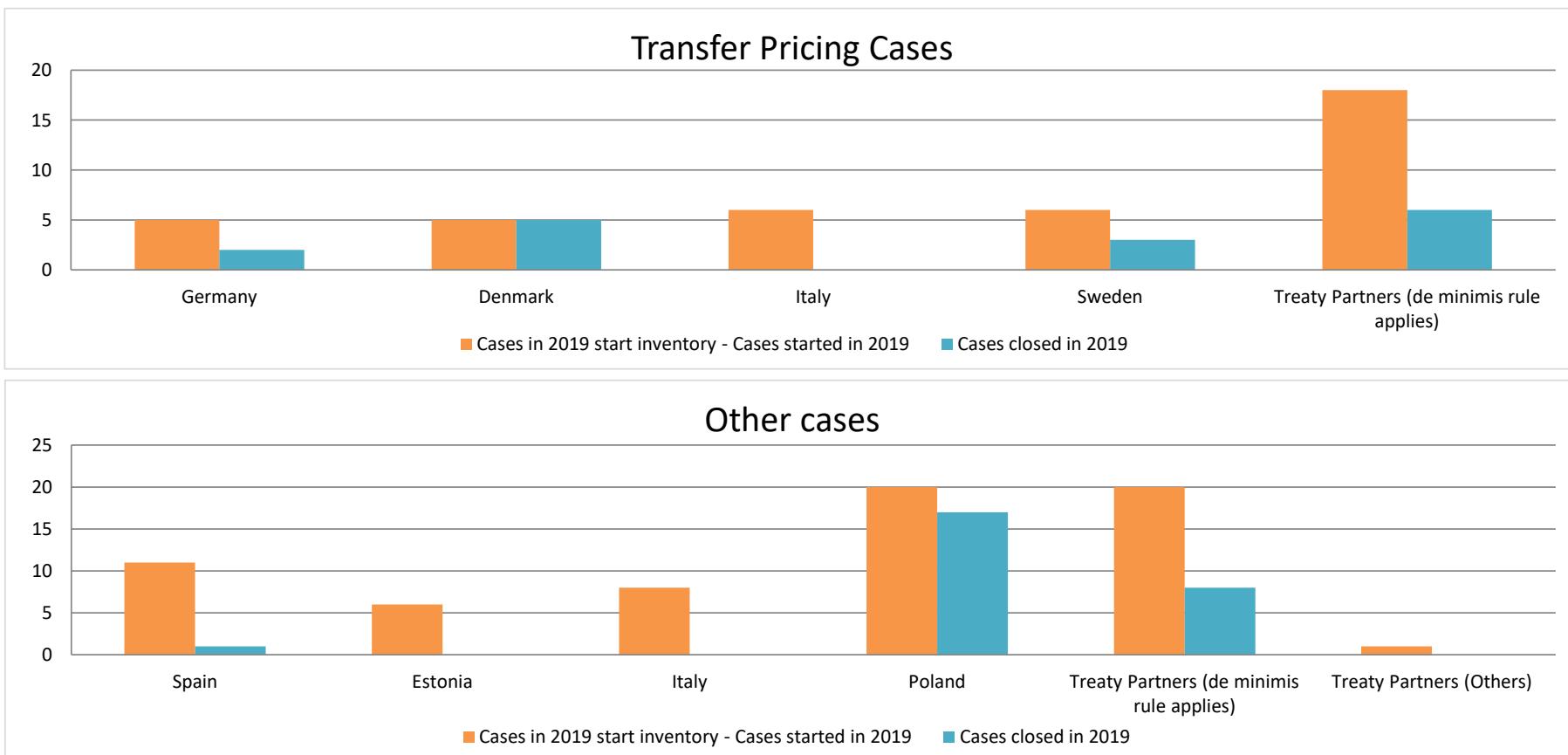
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
 (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.67	6.54	9.24	5.98
Other cases	26.47	1.55	4.31	21.25

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

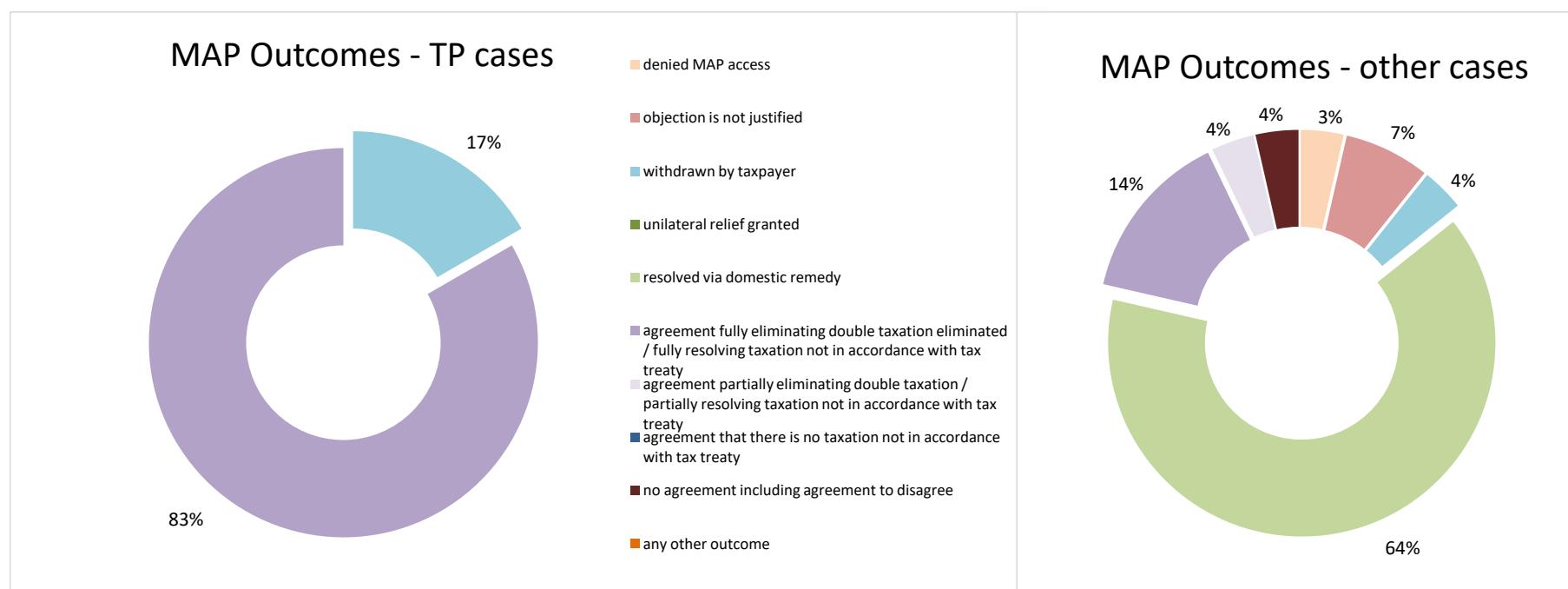
Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 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)	0	0	3	0	0	15	0	0	0	0	18
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	0	3	0	0	13	0	0	0	0	16
Other cases (all)	1	2	1	0	18	4	1	0	1	0	28
Cases started before 1 January 2016	1	0	0	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	2	1	0	18	3	1	0	1	0	26
All cases	1	2	4	0	18	19	1	0	1	0	46

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	12	0	0	0	0	2	0	0	0	0	10	65.73	
Row 2	Others	25	1	0	0	0	1	0	0	0	0	23	88.00	
Row 3	Total	37	1	0	0	0	3	0	0	0	0	33	76.87	
	Notes:	<p>1) Definition of a MAP case and counting of MAP cases: Finland has followed the MAP Statistics Reporting Framework.</p> <p>2) Category of cases: Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.</p> <p>3) The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:</p> <p>(i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and</p> <p>(ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.</p>												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	3	2	0	0	0	0	2	0	0	0	0	3	
	Denmark	4	1	0	0	0	0	5	0	0	0	0	0	
	Italy	5	1	0	0	0	0	0	0	0	0	0	6	
	Sweden	3	3	0	0	0	0	3	0	0	0	0	3	
	Treaty Partners (de minimis rule applies)	15	3	0	0	3	0	3	0	0	0	0	12	
Row 2	Total	30	10	0	0	3	0	0	13	0	0	0	0	24
	Notes:	1) During the process of matching statistics for 2019, the relevant treaty partners and Finland identified two additional post-2015 attribution / allocation cases that have started before the year 2019. Therefore, the start inventory of 2019 includes two such additional cases compared to the end inventory of 2018. 2) It should be noted that for some post-2015 cases average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.												

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	Spain	7	4	0	1	0	0	0	0	0	0	0	0	10	
	Estonia	5	1	0	0	0	0	0	0	0	0	0	0	6	
	Italy	3	5	0	0	0	0	0	0	0	0	0	0	8	
	Poland	20	0	0	0	0	0	17	0	0	0	0	0	3	
Row 2	Treaty Partners (de minimis rule applies)	15	5	0	1	1	0	1	3	1	0	1	0	12	
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1	
	Total	51	15	0	2	1	0	18	3	1	0	1	0	40	
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
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
	Germany	16.85	1.15	3.17	7.77	
	Denmark	16.62	9.71	30.71	0.85	
Row 2	Sweden	12.25	1.08	7.21	5.04	
	Treaty Partners (de minimis rule applies)	16.18	8.43	4.59	9.06	
	Total	15.67	6.54	9.24	5.98	
Notes:						

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Spain	15.65	1.15	11.67	3.98	
	Poland	29.46	1.81	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	21.47	1.06	2.47	25.57	
	Total	26.47	1.55	4.31	21.25	
Notes:						

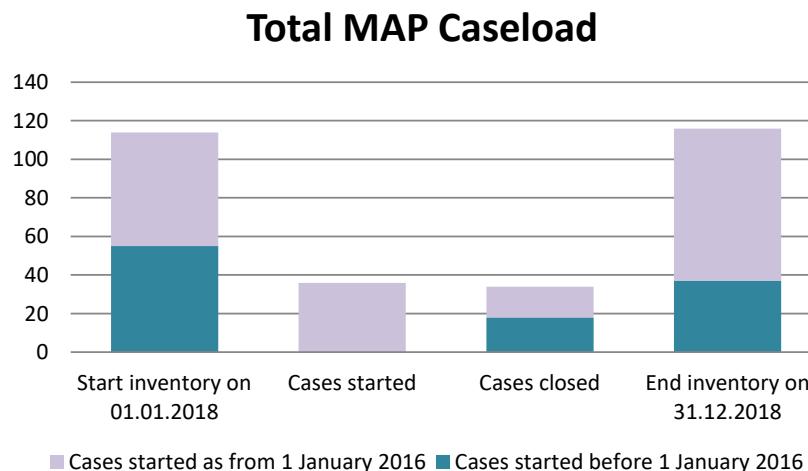
Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	22.35	3.45	7.19	12.34
<u>Notes:</u>					

Finland



	Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	27	0	15	12	
Other cases	28	0	3	25	

	Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	20	8	28	
Other cases	43	16	8	51	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	55.34
Other cases	45.21

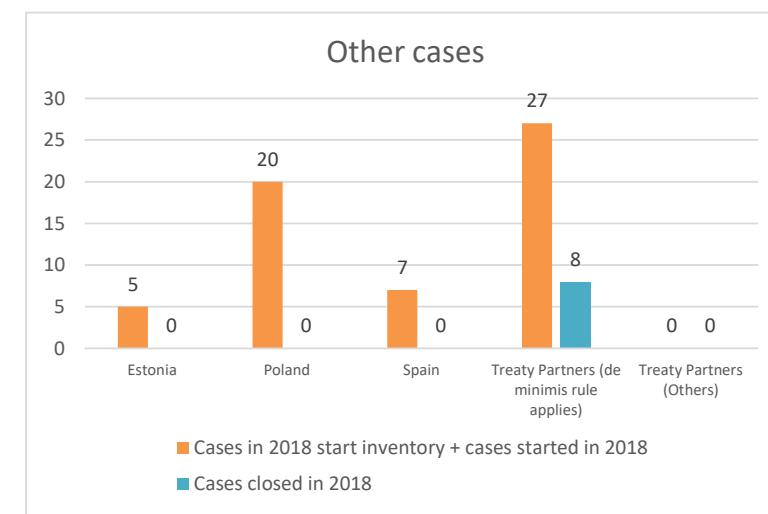
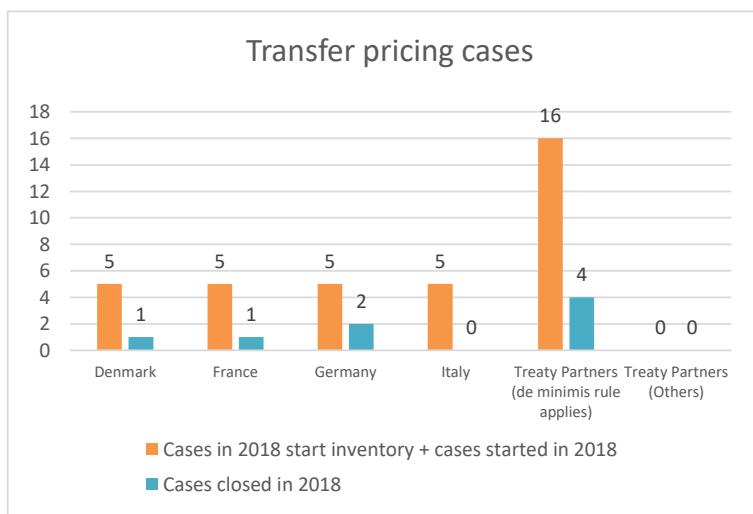
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome.
Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.14	3.19	8.54	6.07
Other cases	12.26	0.83	5.53	6.74

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)

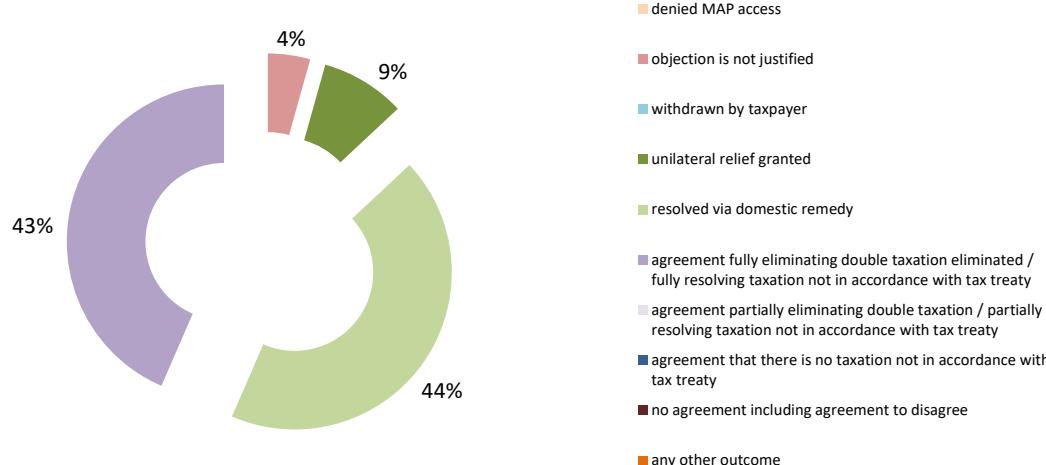
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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)	0	1	0	2	10	10	0	0	0	0	23
Cases started before 1 January 2016	0	1	0	2	9	3	0	0	0	0	15
Cases started as from 1 January 2016	0	0	0	0	1	7	0	0	0	0	8
Other cases (all)	0	0	1	0	0	10	0	0	0	0	11
Cases started before 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	0	0	0	8	0	0	0	0	8
All cases	0	1	1	2	10	20	0	0	0	0	34

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	27	0	1	0	2	9	3	0	0	0	0	12	55.34
Row 2	Others	28	0	0	1	0	0	2	0	0	0	0	25	45.21
Row 3	Total	55	0	1	1	2	9	5	0	0	0	0	37	53.65
<p>Notes:</p> <p>1) Definition of a MAP case and counting of MAP cases Finland has followed the MAP Statistics Reporting Framework.</p> <p>2) Category of cases Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.</p> <p>3) 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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.</p>														

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	Denmark	1	4	0	0	0	0	1	0	0	0	0	4	
	France	2	3	0	0	0	0	1	0	0	0	0	4	
	Germany	3	2	0	0	0	0	2	0	0	0	0	3	
	Italy	4	1	0	0	0	0	0	0	0	0	0	5	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	10	0	0	0	1	3	0	0	0	0	12	
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	16	20	0	0	0	1	7	0	0	0	0	28	
	Notes													

Annex B

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

Table 2: Other MAP Cases

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Estonia	2	3	0	0	0	0	0	0	0	0	0	0	5
	Poland	20	0	0	0	0	0	0	0	0	0	0	0	20
	Spain	0	7	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	21	6	0	0	0	0	0	8	0	0	0	0	19
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	43	16	0	0	0	0	0	8	0	0	0	0	51
	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	Denmark	n.a.	0.36	n.a.	n.a.
	France	16.11	1.05	11.61	4.5
	Germany	15.12	8.48	7.82	7.3
Row 2	Treaty Partners (de minimis rule applies)	7.35	0.89	3.09	2.25
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		13.14	3.19	8.54	6.07
<u>Notes:</u> It should be noted that average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.					

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 5
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12.26	0.83	5.53	6.74	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	12.26	0.83	5.53	6.74	
	Notes:					

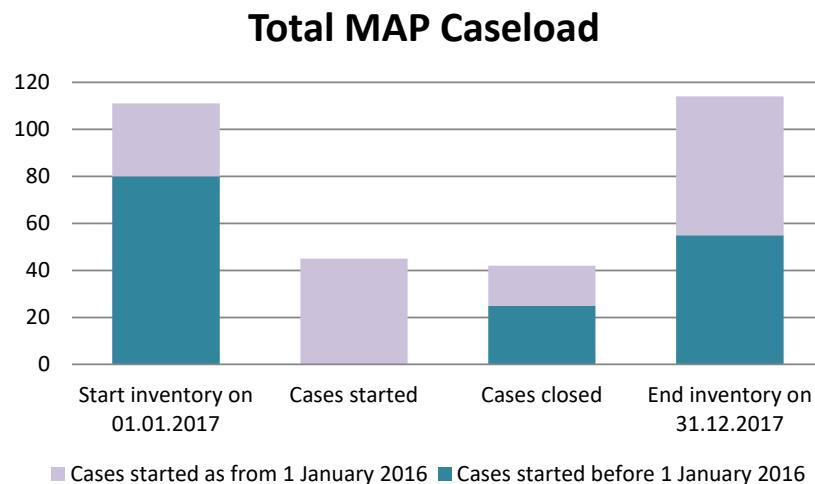
Annex B

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

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.70	2.01	6.69	6.48
Notes:					

Finland



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	50	0	23	27
Other cases	30	0	2	28

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	17	9	16
Other cases	23	28	8	43

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	37.26
Other cases	39.45

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome.
Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.03	4.70	6.08	3.65
Other cases	8.05	1.15	2.63	4.42

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

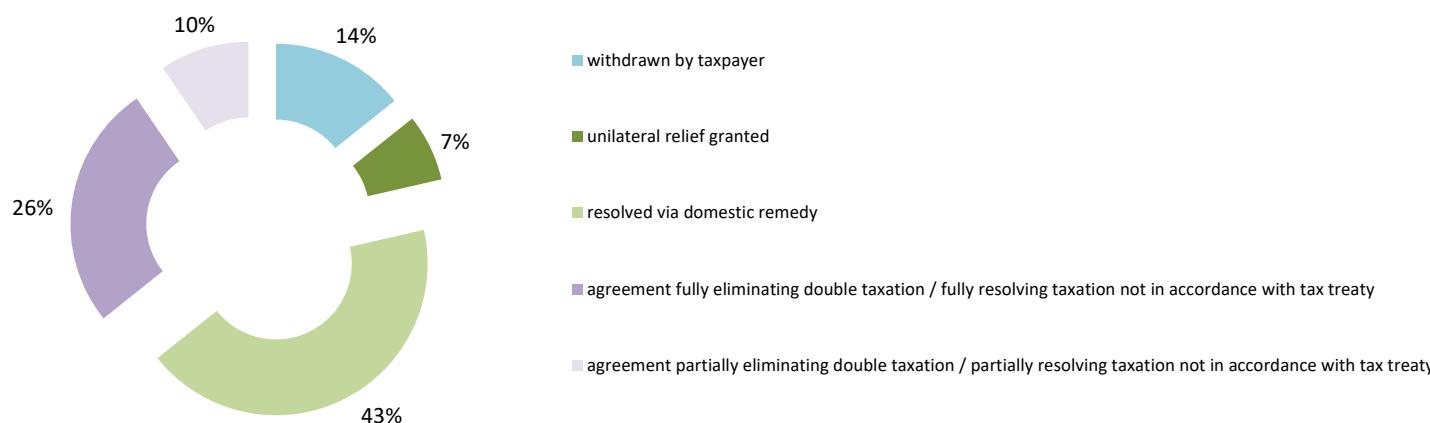
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	3	18	8	0	0	0	0	32
Cases started before 1 January 2016	0	0	1	1	18	3	0	0	0	0	23
Cases started as from 1 January 2016	0	0	2	2	0	5	0	0	0	0	9
Other cases (all)	0	0	3	0	0	3	4	0	0	0	10
Cases started before 1 January 2016	0	0	0	0	0	0	2	0	0	0	2
Cases started as from 1 January 2016	0	0	3	0	0	3	2	0	0	0	8
All cases	0	0	6	3	18	11	4	0	0	0	42

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	50	0	0	1	1	18	3	0	0	0	0	27	37.26
Row 2	Others	30	0	0	0	0	0	0	2	0	0	0	28	39.45
Row 3	Total	80	0	0	1	1	18	3	2	0	0	0	55	37.44
<p><u>Notes:</u></p> <p>1) Definition of a MAP case and counting of MAP cases o Finland has followed the MAP Statistics Reporting Framework.</p> <p>2) Category of cases o Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.</p> <p>3) Potential mismatches between 2017 start inventory and 2016 end inventory o End inventory on 31 December 2016 for pre-2016 "other cases" (31 cases) was determined incorrectly due to a technical calculation mistake in the 2016 reporting. Correct amount was 30 cases, which is the start inventory on 1 January 2017 in the 2017 reporting.</p> <p>4) Notes on the computation of average time. o Finland has followed the MAP Statistics Reporting Framework. It should be noted that average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Germany	0	6	0	0	0	0	0	3	0	0	0	0	3	
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	8	11	0	0	2	2	0	2	0	0	0	0	13	
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	8	17	0	0	2	2	0	5	0	0	0	0	16	
Notes	On 1 January 2017 Finland had two attribution/allocation MAP cases with a country that based on our understanding did not report MAP statistics before 2017. Start date for both of these cases is during 2016. Finland did not report these cases under "Treaty Partners (Others)" in the 2016 reporting. In the 2017 reporting these cases have been reported under "Treaty Partners (<i>de minimis</i> rule applies)".													

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 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
	Poland		1	20	0	0	1	0	0	0	0	0	0	0	20
Row 2	Treaty Partners (<i>de minimis</i> rule applies)		22	8	0	0	2	0	0	3	2	0	0	0	23
Row 3	Treaty Partners (Others)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		23	28	0	0	3	0	0	3	2	0	0	0	43
	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
	Germany	9.73	5.34	6.08	3.65
Row 2	Treaty Partners (de minimis rule applies)	5.68	4.38		
Row 3	Treaty Partners (Others)				
	Total Average Time	7.03	4.70	6.08	3.65
	Notes:	It should be noted that average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.			

Annex B

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

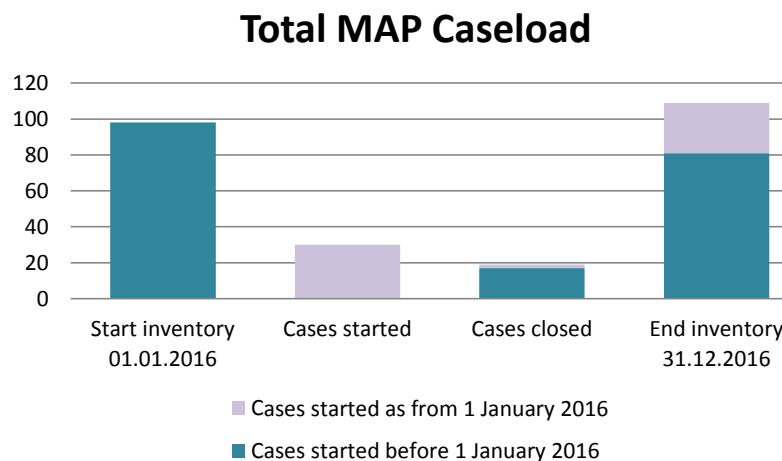
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Poland	7.69	1.15	3.29	4.41	
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	8.10	1.15	2.47	4.42	
Row 3 Treaty Partners (Others)					
Total Average Time	8.05	1.15	2.63	4.42	
Notes:					

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	7.51	3.03	3.93	4.13
	<u>Notes:</u>				

Finland



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	62	0	12	50
Other cases	36	0	5	31

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	8	2	6
Other cases	0	22	0	22

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	31.24
Other cases	46.76

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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
(ii) end date: the date of the letter to the taxpayer notifying him of the outcome of the MAP.
Average time indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.19	1.15	1.66	0.53
Other cases	n.a.	n.a.	n.a.	n.a.

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	1	4	2	6	0	0	0	0	14
Cases started before 1 January 2016	0	1	1	3	2	5	0	0	0	0	12
Cases started as from 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
Other cases (all)	0	0	0	1	0	1	0	2	1	0	5
Cases started before 1 January 2016	0	0	0	1	0	1	0	2	1	0	5
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	1	1	5	2	7	0	2	1	0	19

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*⁴⁷) 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*).

⁴⁷ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Finland/Finlande**

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	5	10			2	0	3	10	0	0		
2010	5	0			2	0	3	0	0	0		
2011	6	3			2	0	4	3	0	0		
2012	10	0			5	0	5	0	0	0		
2013	16	7			5	0	11	7	0	0		
2014	40	7			11	3	29	4	1	0		
2015			14	6	4	0	10	6	0	0		
Total	82	27	14	6	31	3	65	30	1	0	--	--

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 2014 REPORTING PERIOD

Country: **Finland/Finlande**

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	0	1			0	0	0	1	0	0		
2009	5	9			0	0	5	9	0	0		
2010	6	0			1	0	5	0	0	0		
2011	7	3			1	0	6	3	0	0		
2012	13	0			3	0	10	0	0	0		
2013	37	17			21	10	16	7	0	0		
2014			42	7	1	0	40	7	1	0		
Total	68	30	42	7	27	10	82	27	1	0		

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: **Finland/Finlande**

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	3	9			0	0	3	9	0	0		
2008	4	2			0	0	4	2	0	0		
2009	3	0			0	0	3	0	0	0		
2010	11	0			0	0	11	0	0	0		
2011	5	0			0	0	5	0	0	0		
2012	13	0			0	0	13	0	0	0		
2013			40	16	3	0	37	16	0	0	--	--
Total	39	11	40	16	3	0	76	27	0	0	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Finland/Finlande**

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	3	4					3	4				
2007	--	5					--	5				
2008	4	2					4	2				
2009	3	--					3	--				
2010	11	--					11	--				
2011	5	--					5	--				
2012			14	--			13	--	1			
Total	26	11	14	--	--	--	39	11	1	--		

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: **Finland/Finlande**

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	3	4										
2006												
2007		5										
2008	4	2										
2009	3											
2010	11	0										
2011			11	2				0				
Total	21	11	11	2	5	2	26	11	1			

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Finland/Finlande

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior												
2005	3	4					3	4				
2006												
2007		6				1		5				
2008	4	2					4	2				
2009	3						3					
2010			11	0			11	0				
Total	10	12	11	0	0	1	21	11				

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Finland/Finlande

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior											n.a.	n.a.
2004											n.a.	n.a.
2005	3	5				1	3	4			n.a.	n.a.
2006											n.a.	n.a.
2007		6						6			n.a.	n.a.
2008	4	2					4	2			n.a.	n.a.
2009			5	0	2		3				n.a.	n.a.
Total	7	13	5	0	2	1	10	12			n.a.	n.a.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Finland/Finlande

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior											n.a.	n.a.
2003											n.a.	n.a.
2004	3	8				3	3	5			n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007	1	10			1	4		6			n.a.	n.a.
2008			6	2	2		4	2			n.a.	n.a.
Total	4	18	6	2	3	7	7	13			n.a.	n.a.

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 2007 REPORTING YEAR

Country: **Finland/Finlande**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007	---	11				
Total	12	11	1	22	0	---

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 2006 REPORTING YEAR

Country: **Finland/Finlande**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior		---				
2001		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006	--	1				
Total	12	1	1	12	0	---