

Mutual Agreement Procedure Statistics per jurisdiction

France

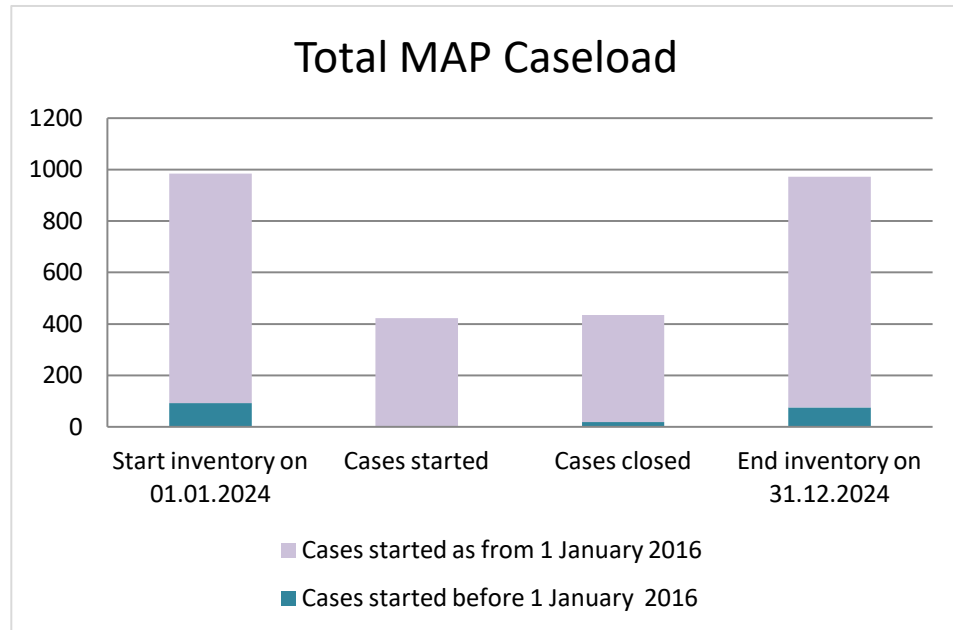
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



France

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	54	0	13	41
Other cases	39	0	5	34

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	463	245	235	473
Other cases	429	178	182	425

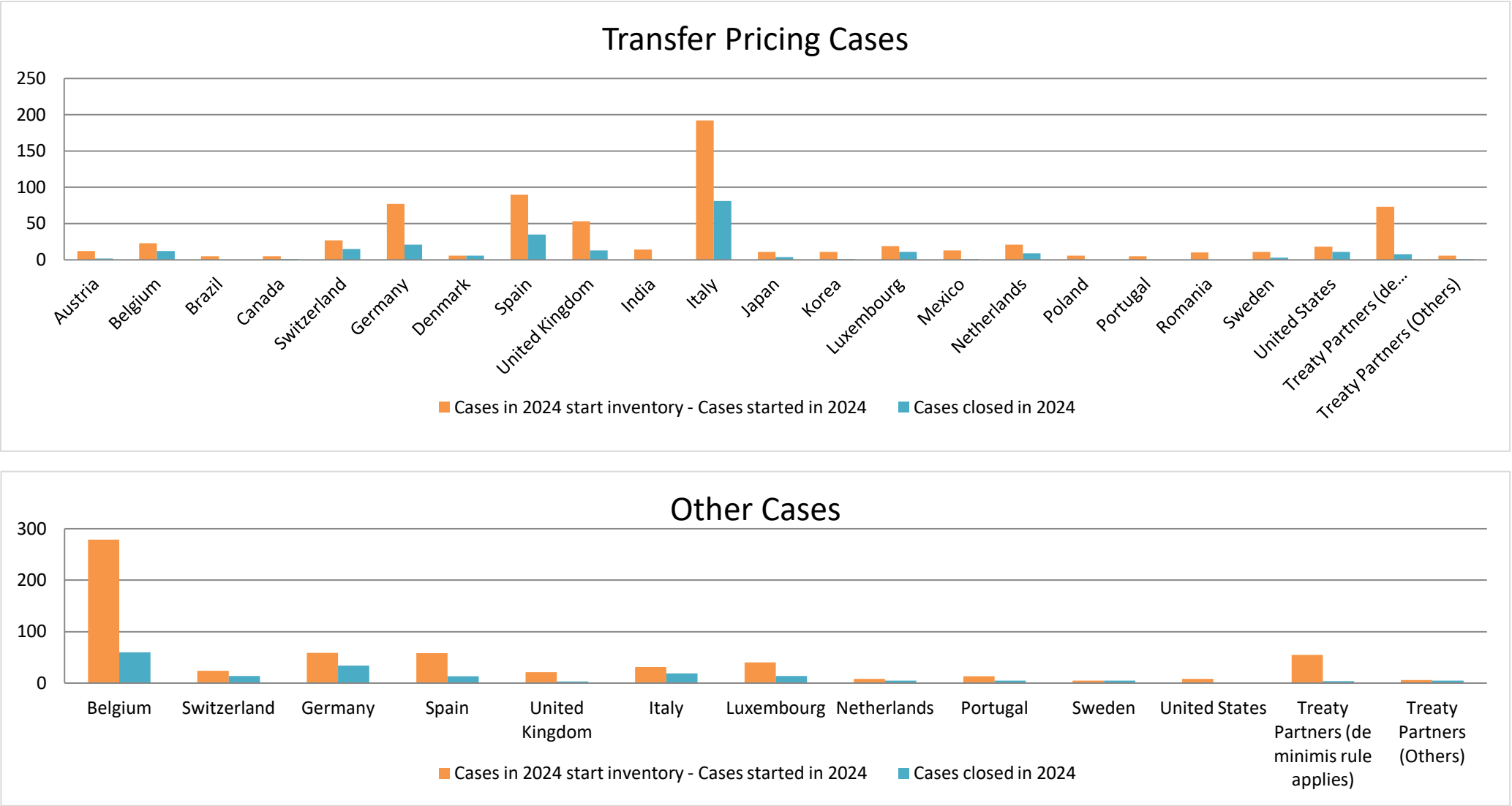
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	143.76
Other cases	112.24

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	29.60	1.91	22.25	12.07
Other cases	28.48	2.36	17.50	15.06

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

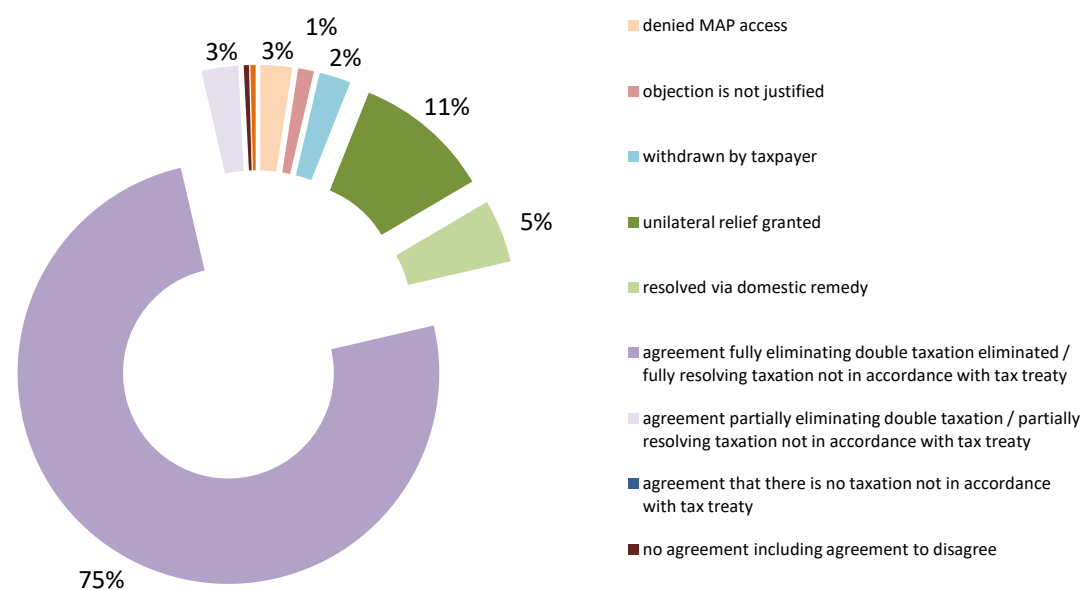
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs



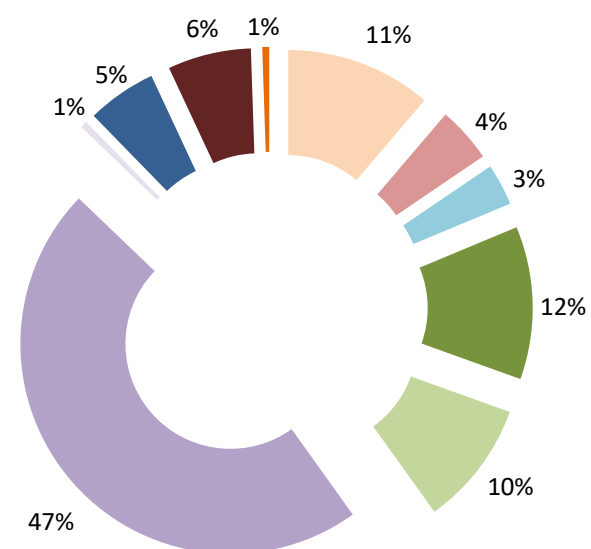
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	6	3	6	26	12	186	7	0	1	1	248
Cases started before 1 January 2016	1	1	1	0	0	9	1	0	0	0	13
Cases started as from 1 January 2016	5	2	5	26	12	177	6	0	1	1	235
Other cases (all)	21	8	6	22	18	88	1	10	12	1	187
Cases started before 1 January 2016	0	3	0	0	0	2	0	0	0	0	5
Cases started as from 1 January 2016	21	5	6	22	18	86	1	10	12	1	182
All cases	27	11	12	48	30	274	8	10	13	2	435

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	54	1	1	1	0	0	9	1	0	0	0	41	143.76
Row 2	Others	39	0	3	0	0	0	2	0	0	0	0	34	112.24
Row 3	Total	93	1	4	1	0	0	11	1	0	0	0	75	135.00
	<div>Notes:</div> <div>Definition of a MAP case and counting of MAP cases</div> <div>Category of cases</div> <div>Potential mismatches between 2024 start inventory and 2023 end inventory</div> <div>Notes on the computation of average time</div> <div>Other Notes on Annex A</div>													

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	9	3	0	0	0	0	0	2	0	0	0	0	10
	Belgium	14	9	0	0	0	1	0	10	1	0	0	0	11
	Brazil	3	2	0	0	0	0	0	0	0	0	0	0	5
	Canada	3	2	0	0	0	0	0	1	0	0	0	0	4
	Switzerland	14	13	1	0	0	1	0	13	0	0	0	0	12
	Germany	45	32	1	0	1	1	0	17	1	0	0	0	56
	Denmark	5	1	0	0	0	0	0	6	0	0	0	0	0
	Spain	53	37	0	2	0	15	0	17	1	0	0	0	55
	United Kingdom	47	6	0	0	1	1	1	9	0	0	0	1	40
	India	8	6	0	0	0	0	0	0	0	0	0	0	14
	Italy	145	47	0	0	0	0	0	78	2	0	1	0	111
	Japan	7	4	0	0	0	0	0	4	0	0	0	0	7
	Korea	4	7	0	0	1	0	0	0	0	0	0	0	10
	Luxembourg	15	4	0	0	0	0	9	1	1	0	0	0	8
	Mexico	3	10	1	0	0	0	0	0	0	0	0	0	12
	Netherlands	11	10	0	0	0	1	0	8	0	0	0	0	12
	Poland	3	3	0	0	0	0	0	0	0	0	0	0	6
	Portugal	1	4	0	0	0	0	0	0	0	0	0	0	5
	Romania	6	4	0	0	0	0	0	0	0	0	0	0	10
	Sweden	6	5	0	0	0	0	0	3	0	0	0	0	8
Row 2	United States	13	5	1	0	1	5	0	4	0	0	0	0	7
Row 3	Treaty Partners (de minimis rule applies)	43	30	1	0	1	0	2	4	0	0	0	0	65
	Treaty Partners (Others)	5	1	0	0	0	1	0	0	0	0	0	0	5
	Total	463	245	5	2	5	26	12	177	6	0	1	1	473
	Notes:													

	Table 2: Other MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	212	67	6	2	1	4	6	37	0	0	4	0	219
	Switzerland	19	5	3	0	0	1	1	8	0	0	1	0	10
	Germany	49	10	1	1	3	2	6	16	1	4	0	0	25
	Spain	25	33	3	0	0	0	0	5	0	1	4	0	45
	United Kingdom	15	6	0	0	0	0	1	2	0	0	0	0	18
	Italy	17	14	5	0	0	5	0	7	0	1	1	0	12
	Luxembourg	20	20	0	0	1	6	1	3	0	1	2	0	26
	Netherlands	5	3	0	0	0	0	1	3	0	1	0	0	3
	Portugal	6	7	1	1	0	1	1	0	0	1	0	0	8
	Sweden	4	1	0	0	0	1	0	3	0	1	0	0	0
Row 2	United States	6	2	1	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	45	10	0	0	1	1	1	1	0	0	0	0	51
Row 3	Treaty Partners (Others)	6	0	1	1	0	1	0	1	0	0	0	1	1
	Total	429	178	21	5	6	22	18	86	1	10	12	1	425
	Notes:													

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	558
>=2 and <4 years old	188
>=4 and <6 years old	93
>=6 years old	61

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	Austria	25.33	1.04	17.88	7.45
	Belgium	34.31	0.93	14.72	22.48
	Canada	51.22	1.25	7.33	43.89
	Switzerland	21.14	1.10	21.27	5.75
	Germany	22.40	2.70	13.44	13.44
	Denmark	30.89	1.13	28.16	8.88
	Spain	14.06	2.72	12.52	12.37
	United Kingdom	49.57	1.38	21.76	30.04
	Italy	33.80	1.77	31.25	5.63
	Japan	32.84	0.86	11.17	21.67
	Korea	42.35	1.15	22.32	20.02
	Luxembourg	52.60	1.15	18.89	67.45
	Mexico	3.81	1.15	n.a.	n.a.
	Netherlands	18.36	6.02	6.46	11.90
	Sweden	15.69	0.95	13.41	2.28
	United States	26.49	1.14	16.55	13.24
Row 2	Treaty Partners (de minimis rule applies)	35.04	1.21	24.36	15.39
Row 3	Treaty Partners (Others)	55.50	1.15	11.93	43.56
	Total	29.60	1.91	22.25	12.07
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	14.00
	Cases closed in the Bilateral stage	31.00
Notes:		

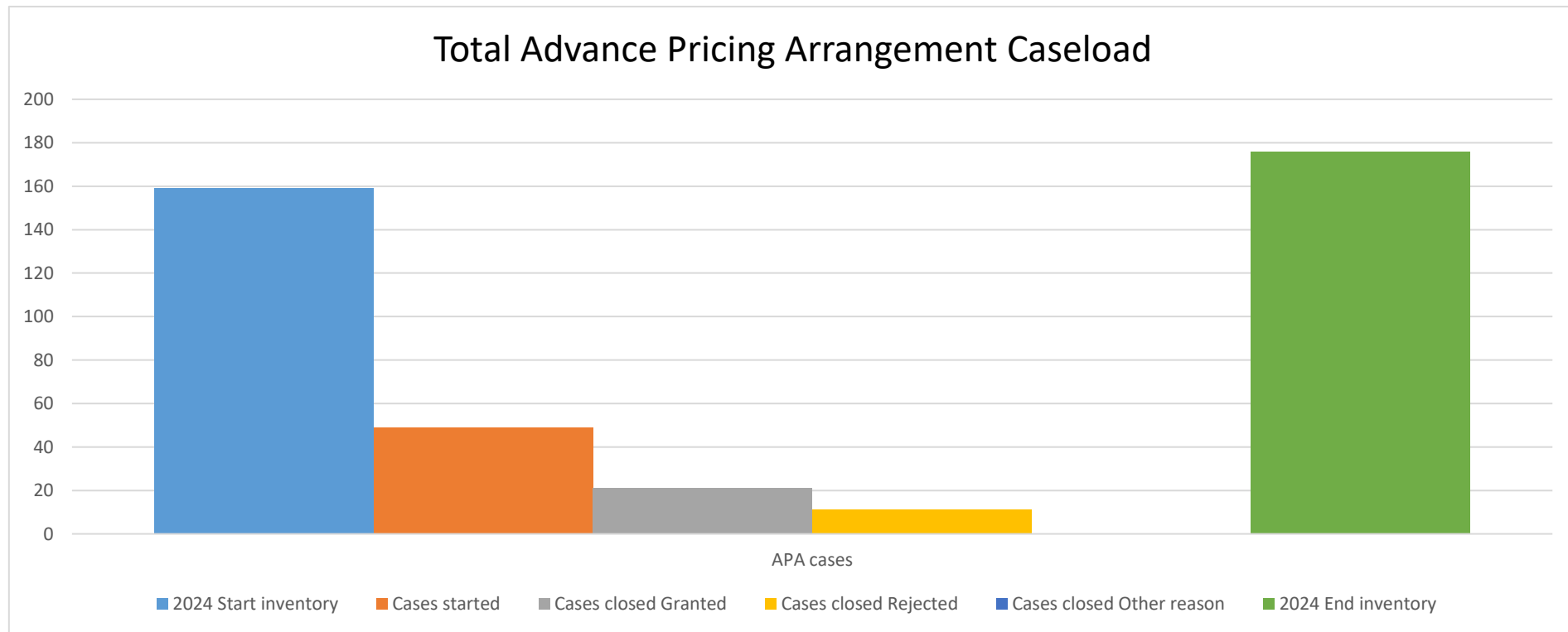
Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	28.94	2.95	14.79	15.83
	Switzerland	36.26	1.24	19.06	24.48
	Germany	35.73	2.48	34.47	5.70
	Spain	40.19	1.46	13.18	34.59
	United Kingdom	24.11	1.02	27.68	39.25
	Italy	21.04	1.58	4.62	8.70
	Luxembourg	12.83	3.39	15.27	10.24
	Netherlands	17.05	2.36	9.49	4.75
	Portugal	10.85	4.46	9.29	12.51
	Sweden	13.91	1.03	2.60	4.31
Row 2	United States	17.49	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	24.54	1.16	11.57	9.96
Row 3	Treaty Partners (Others)	45.06	1.15	16.90	42.15
	Total	28.48	2.36	17.50	15.06
Notes:					

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	17.00
Cases closed in the Bilateral stage	30.00
<u>Notes:</u>	

	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	29.11	2.11	20.42	13.22
	Notes:				

France

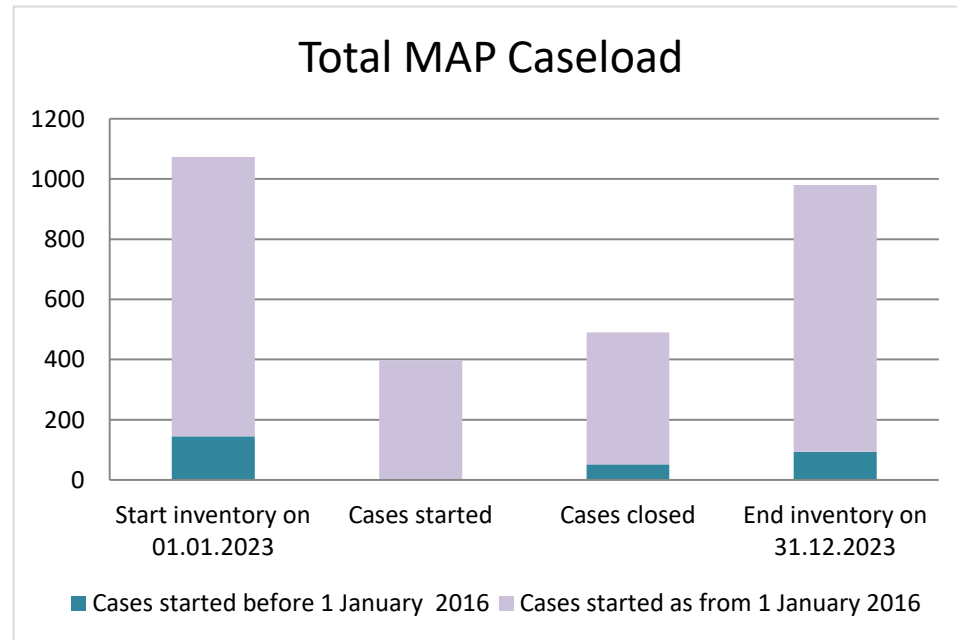


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	159	49	21	11	0	176	35.00

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	159	49	21	11	0	176	35.00
	Notes:						
	Reporting period followed	From 2024-01-01 to 2024-12-31					
	Definition of "Start Date" and "End Date" followed:	La date de début correspond à la date à laquelle l'ensemble de la documentation permettant l'instruction de la demande a été transmis. La date de fin correspond à la date à laquelle l'accord est signé par l'ensemble des parties.					
	Definition of "APAs concluded during the reporting period" followed:	Un APP est accordé au cours de la période de référence lorsque les autorités compétentes ont conclu un accord mutuel concernant le cas d'APP.					
	Further information						

France

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	91	0	37	54
Other cases	54	0	15	39

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	557	149	247	459
Other cases	371	248	191	428

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	113.58
Other cases	107.63

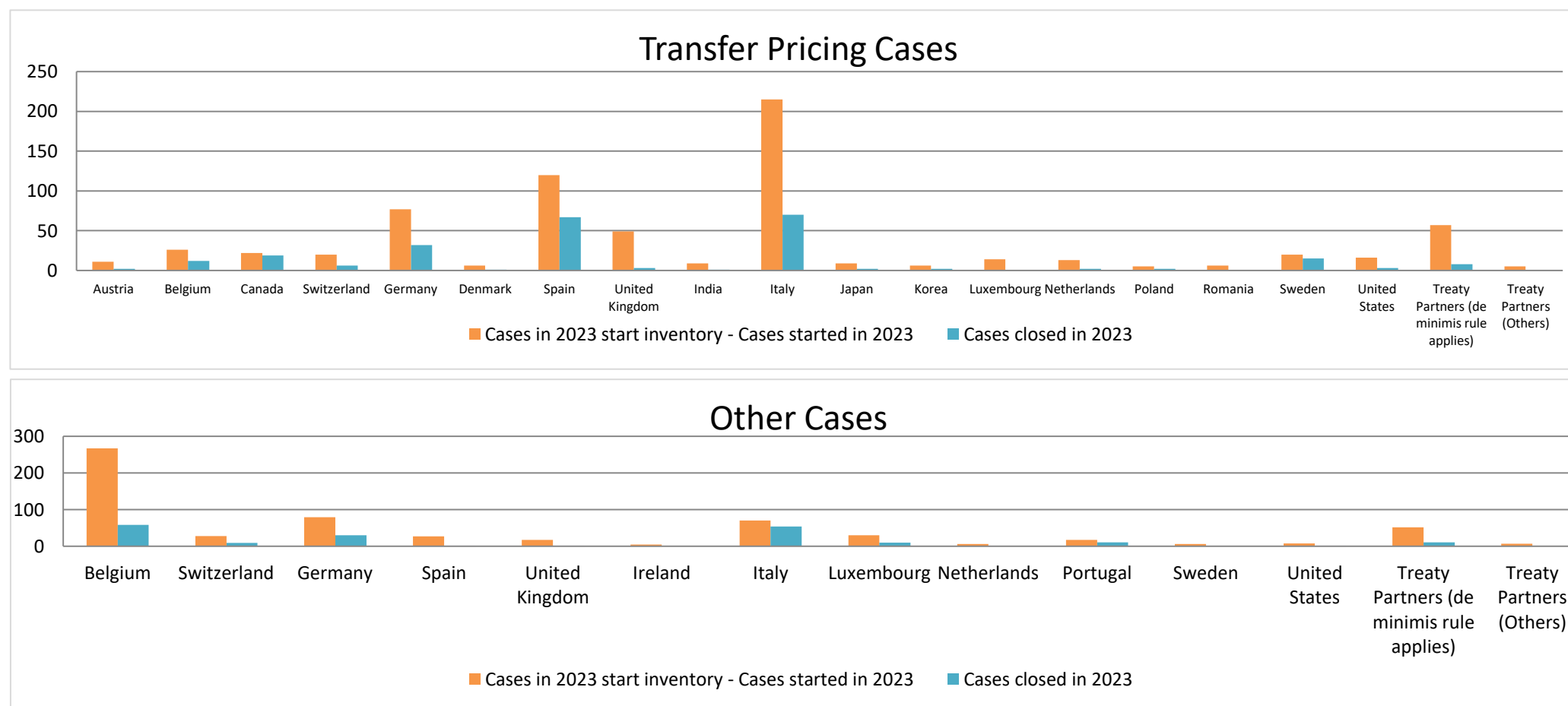
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	33.70	1.84	22.15	13.87
Other cases	24.74	2.32	11.85	14.37

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

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

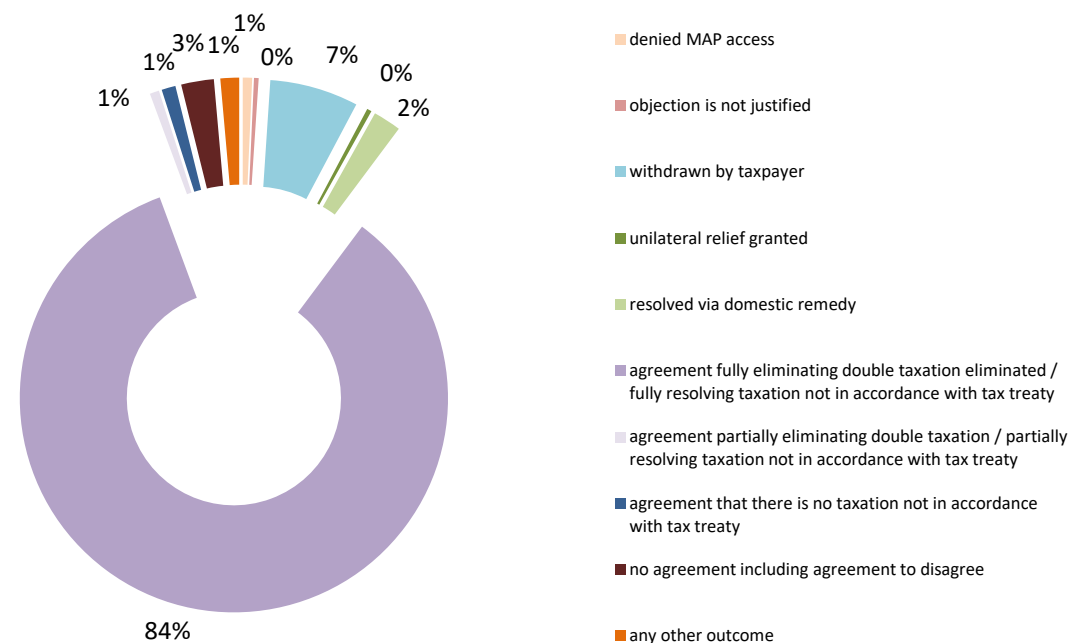
Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs



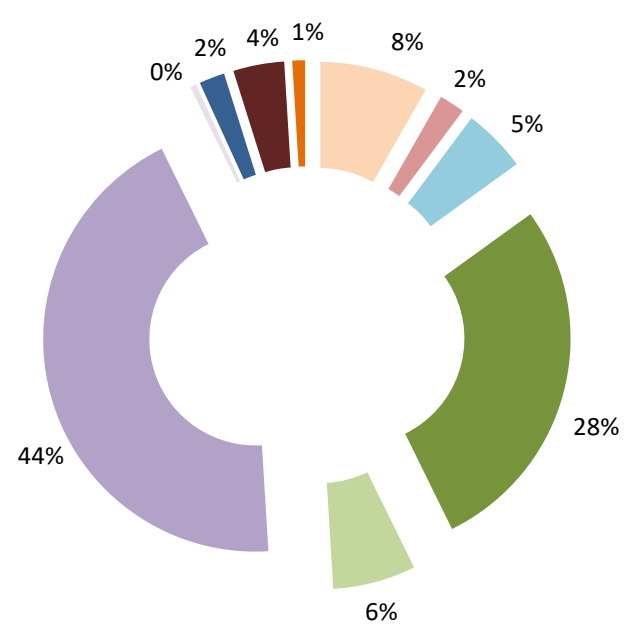
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	1	19	1	6	239	2	3	7	4	284
Cases started before 1 January 2016	0	1	3	1	6	17	0	0	5	4	37
Cases started as from 1 January 2016	2	0	16	0	0	222	2	3	2	0	247
Other cases (all)	17	4	10	57	13	90	1	4	8	2	206
Cases started before 1 January 2016	0	0	0	0	1	8	0	0	5	1	15
Cases started as from 1 January 2016	17	4	10	57	12	82	1	4	3	1	191
All cases	19	5	29	58	19	329	3	7	15	6	490

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	91	0	1	3	1	6	17	0	0	5	4	54	113.58
Row 2	Others	54	0	0	0	0	1	8	0	0	5	1	39	107.63
Row 3	Total	145	0	1	3	1	7	25	0	0	10	5	93	111.86
Notes:														

Annex B

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

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	8	3	0	0	2	0	0	0	0	0	0	0	9
	Belgium	23	3	0	0	0	0	0	12	0	0	0	0	14
	Canada	22	0	0	0	0	0	0	19	0	0	0	0	3
	Switzerland	16	4	0	0	0	0	0	6	0	0	0	0	14
	Germany	42	35	1	0	4	0	0	24	0	3	0	0	45
	Denmark	5	1	0	0	0	0	0	1	0	0	0	0	5
	Spain	102	18	0	0	1	0	0	65	1	0	0	0	53
	United Kingdom	42	7	0	0	0	0	0	3	0	0	0	0	46
	India	8	1	0	0	0	0	0	0	0	0	1	0	8
	Italy	171	44	0	0	6	0	0	63	1	0	0	0	145
	Japan	8	1	0	0	0	0	0	2	0	0	0	0	7
	Korea	5	1	0	0	0	0	0	2	0	0	0	0	4
	Luxembourg	14	0	0	0	0	0	0	0	0	0	0	0	14
	Netherlands	6	7	0	0	0	0	0	2	0	0	0	0	11
	Poland	5	0	0	0	0	0	0	1	0	0	1	0	3
	Romania	2	4	0	0	0	0	0	0	0	0	0	0	6
	Sweden	18	2	0	0	0	0	0	15	0	0	0	0	5
	United States	12	4	0	0	0	0	0	3	0	0	0	0	13
Row 2	Treaty Partners (de minimis rule applies)	44	13	1	0	3	0	0	4	0	0	0	0	49
Row 3	Treaty Partners (Others)	4	1	0	0	0	0	0	0	0	0	0	0	5
	Total	557	149	2	0	16	0	0	222	2	3	2	0	459
	<u>Notes:</u> Several mistakes from the 2022 MAP Statistics were corrected													

Annex B

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

	Table 2: Other MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	163	104	2	1	1	1	2	48	0	1	1	1	209
	Switzerland	16	12	3	1	0	2	2	1	0	0	0	0	19
	Germany	58	21	4	1	4	0	5	14	0	2	0	0	49
	Spain	17	10	0	0	0	1	1	0	0	0	0	0	25
	United Kingdom	15	2	0	0	1	0	0	1	0	0	0	0	15
	Ireland	3	2	0	1	0	0	0	0	0	0	0	0	4
	Italy	13	57	1	0	0	46	0	6	1	0	0	0	16
	Luxembourg	10	20	0	0	0	6	0	4	0	0	0	0	20
	Netherlands	2	4	1	0	0	0	0	0	0	0	0	0	5
	Portugal	11	6	5	0	1	0	1	3	0	0	1	0	6
	Sweden	3	3	0	0	0	0	0	0	0	0	0	0	6
	United States	7	1	0	0	0	0	0	1	0	0	1	0	6
Row 2	Treaty Partners (de minimis rule applies)	46	6	1	0	3	1	1	4	0	1	0	0	41
Row 3	Treaty Partners (Others)	7	0	0	0	0	0	0	0	0	0	0	0	7
	Total	371	248	17	4	10	57	12	82	1	4	3	1	428
	<div>Notes:</div> <div>Several mistakes from the 2022 MAP Statistics were corrected</div>													

Annex B

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

Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	526
>=2 and <4 years old	208
>=4 and <6 years old	103
>=6 years old	50

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	Austria	10.82	1.15	n.a.	n.a.
	Belgium	23.61	0.82	14.47	10.35
	Canada	32.17	1.77	9.90	22.24
	Switzerland	22.17	1.10	13.36	5.33
	Germany	22.94	5.63	16.25	8.60
	Denmark	19.10	0.92	18.61	0.49
	Spain	35.45	1.14	24.26	11.11
	United Kingdom	42.22	0.77	17.00	25.76
	India	38.14	0.89	n.a.	n.a.
	Italy	40.66	1.48	28.44	17.70
	Japan	22.59	1.15	12.67	9.92
	Korea	54.77	1.15	10.36	44.42
	Netherlands	13.18	1.15	6.77	6.41
	Poland	51.83	1.15	54.54	35.08
	Sweden	38.70	1.14	29.74	10.84
	United States	17.40	1.04	13.68	18.64
Row 2	Treaty Partners (de minimis rule applies)	27.28	1.15	24.35	11.22
	Total	33.70	1.84	22.15	13.87
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	22
	Cases closed in the Bilateral stage	36
Notes:		

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	33.57	3.84	14.20	19.23
	Switzerland	6.17	1.15	5.49	2.76
	Germany	37.63	2.87	16.56	21.87
	Spain	9.62	1.13	n.a.	n.a.
	United Kingdom	11.34	1.15	1.25	9.14
	Ireland	4.18	1.15	n.a.	n.a.
	Italy	10.59	1.37	7.04	3.81
	Luxembourg	13.05	1.05	25.45	3.39
	Netherlands	0.46	1.15	n.a.	n.a.
	Portugal	38.11	1.10	15.93	28.39
Row 2	United States	55.41	1.15	25.08	30.33
	Treaty Partners (de minimis rule applies)	28.68	1.67	7.75	28.73
	Total	24.74	2.32	11.85	14.37
Notes:					

Annex B

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

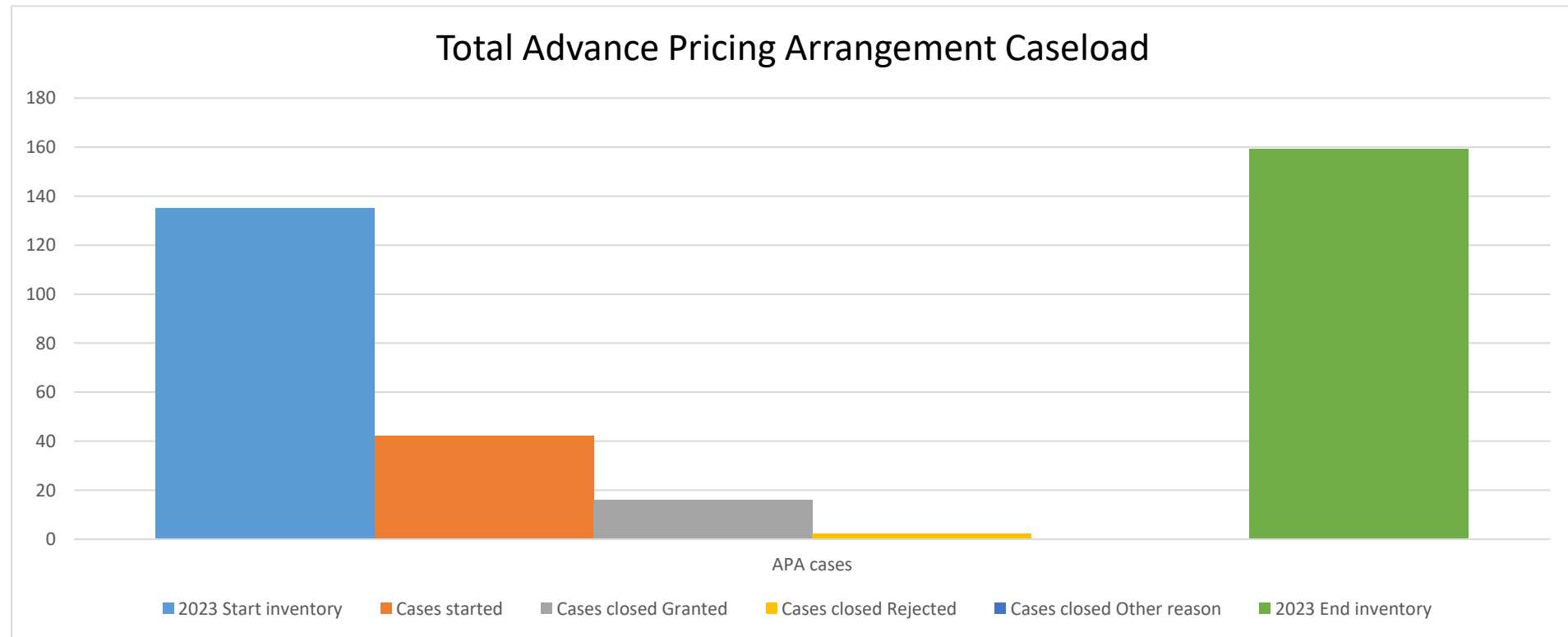
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	11
Cases closed in the Bilateral stage	35
Notes:	

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	29.79	2.05	17.92	14.08
	Notes:				

France

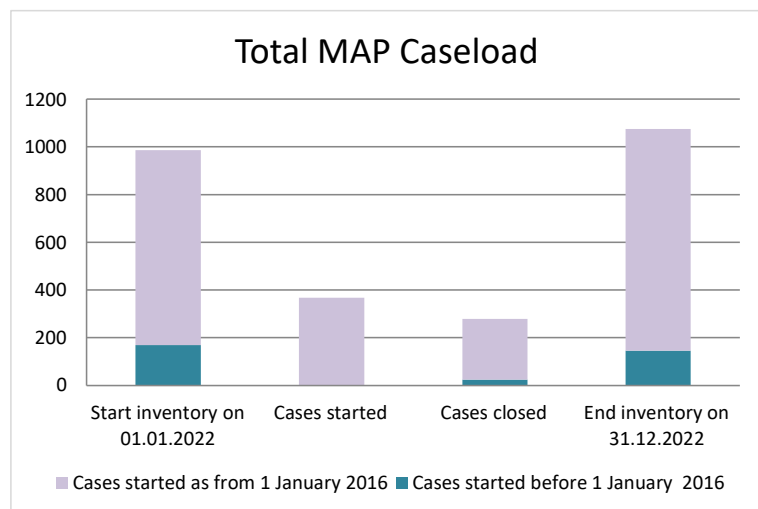


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	135	42	16	2	0	159	44

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	135	42	16	2	0	159	44
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	La date de début correspond à la date à laquelle l'ensemble de la documentation permettant l'instruction de la demande a été transmis. La date de fin correspond à la date à laquelle l'accord est signé par l'ensemble des parties.						
Definition of "APAs concluded during the reporting period" followed:	Un APP est accordé au cours de la période de référence lorsque les autorités compétentes ont conclu un accord mutuel concernant le cas d'APP.						
Further information							

France



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	106	0	15	91
Other cases	63	0	9	54

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	458	234	137	555
Other cases	359	133	118	374

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	103.00
Other cases	96.00

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

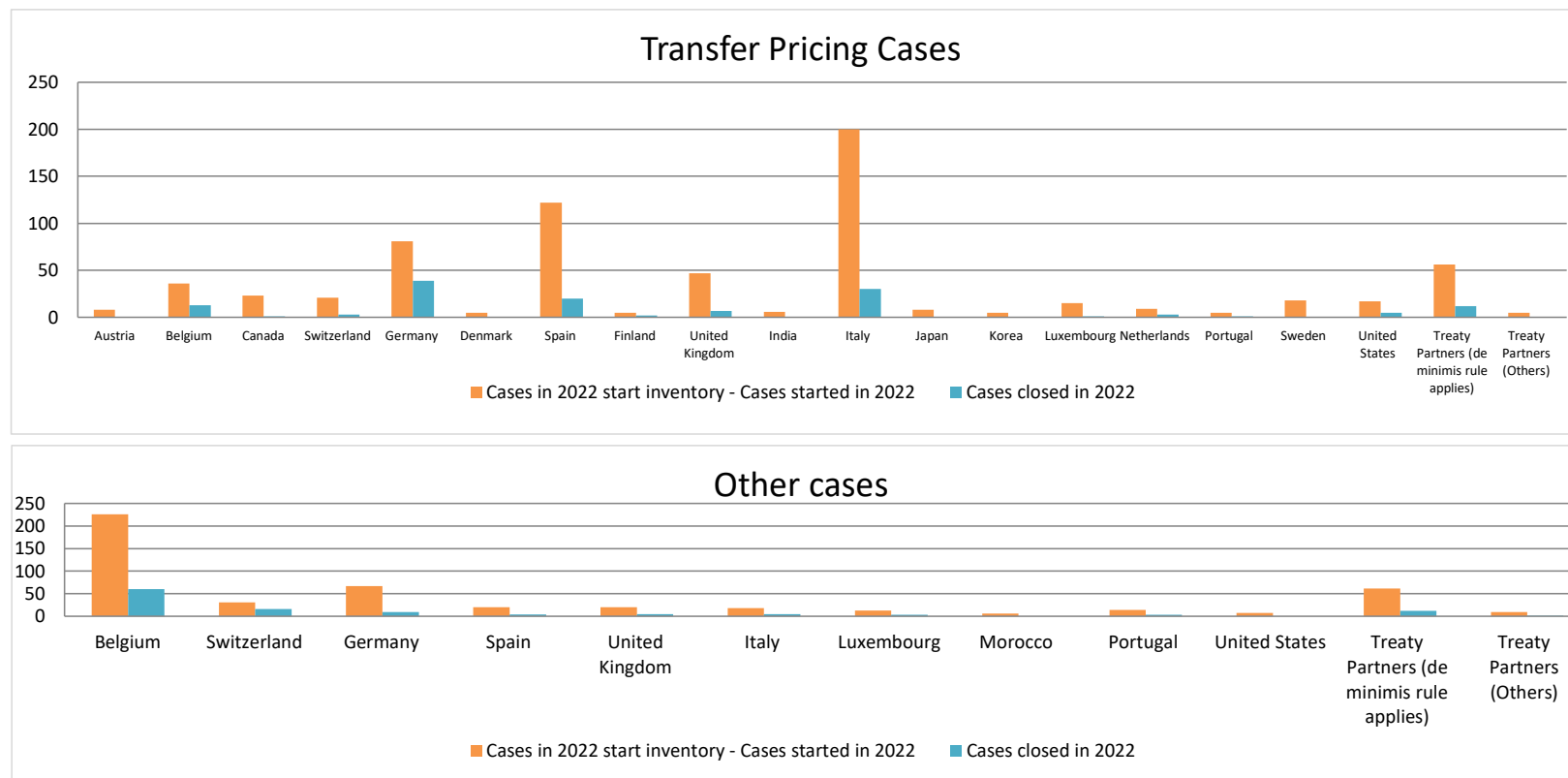
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.05	3.06	14.20	14.85
Other cases	21.02	2.48	10.84	16.11

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>

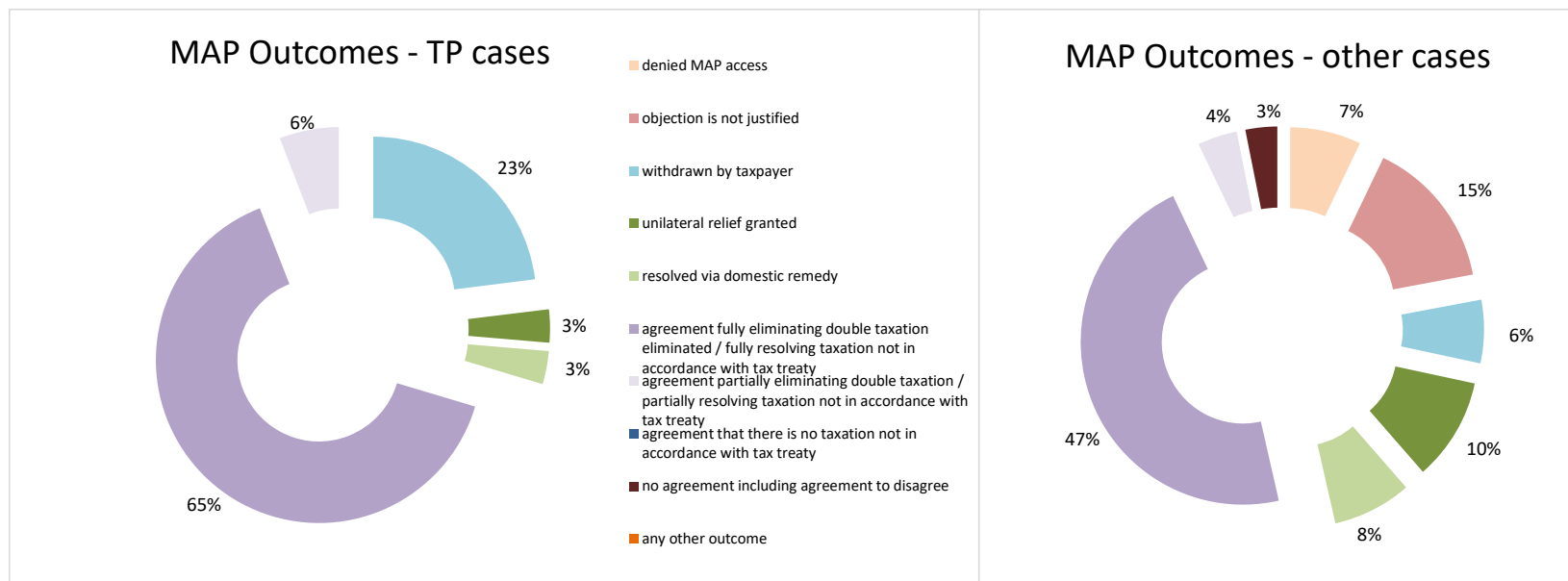
Overview of MAP partners (only for cases started as from 1 January 2016)

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	35	5	5	98	9	0	0	0	152
Cases started before 1 January 2016	0	0	2	0	4	2	7	0	0	0	15
Cases started as from 1 January 2016	0	0	33	5	1	96	2	0	0	0	137
Other cases (all)	9	19	8	13	10	59	5	0	4	0	127
Cases started before 1 January 2016	2	2	0	0	0	0	4	0	1	0	9
Cases started as from 1 January 2016	7	17	8	13	10	59	1	0	3	0	118
All cases	9	19	43	18	15	157	14	0	4	0	279

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	106	0	0	2	0	4	2	7	0	0	0	91	103.00
Row 2	Others	63	2	2	0	0	0	0	4	0	1	0	54	96.00
Row 3	Total	169	2	2	2	0	4	2	11	0	1	0	145	100.38
	Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date 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.											

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	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	Austria	6	2	0	0	0	0	0	0	0	0	0	0	8
	Belgium	29	7	0	0	0	1	0	12	0	0	0	0	23
	Canada	20	3	0	0	1	0	0	0	0	0	0	0	22
	Switzerland	9	12	0	0	0	0	0	3	0	0	0	0	18
	Germany	46	35	0	0	10	1	0	27	1	0	0	0	42
	Denmark	3	2	0	0	0	0	0	0	0	0	0	0	5
	Spain	75	47	0	0	0	0	0	20	0	0	0	0	102
	Finland	2	3	0	0	0	0	0	2	0	0	0	0	3
	United Kingdom	34	13	0	0	1	1	0	5	0	0	0	0	40
	India	4	2	0	0	0	0	0	0	0	0	0	0	6
	Italy	139	61	0	0	10	0	0	19	1	0	0	0	170
	Japan	3	5	0	0	0	0	0	0	0	0	0	0	8
	Korea	3	2	0	0	0	0	0	0	0	0	0	0	5
	Luxembourg	13	2	0	0	0	0	0	1	0	0	0	0	14
	Netherlands	4	5	0	0	0	0	0	3	0	0	0	0	6
	Portugal	4	1	0	0	1	0	0	0	0	0	0	0	4
	Sweden	14	4	0	0	0	0	0	0	0	0	0	0	18
	United States	9	8	0	0	0	0	1	4	0	0	0	0	12
	Row 2	Treaty Partners (de minimis rule applies)	36	20	0	0	10	2	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	5	0	0	0	0	0	0	0	0	0	0	0	5
	Total	458	234	0	0	33	5	1	96	2	0	0	0	555
	Notes:													

Annex B

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

	Table 2: Other MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	161	65	1	7	1	3	9	37	1	0	1	0	166
	Switzerland	19	12	0	2	0	5	0	7	0	0	2	0	15
	Germany	48	19	2	2	0	1	0	4	0	0	0	0	58
	Spain	16	4	1	2	1	0	0	0	0	0	0	0	16
	United Kingdom	18	2	0	0	0	0	0	5	0	0	0	0	15
	Italy	15	3	0	0	2	0	0	3	0	0	0	0	13
	Luxembourg	6	7	0	0	0	3	0	0	0	0	0	0	10
	Morocco	6	0	0	0	0	0	0	0	0	0	0	0	6
	Portugal	9	5	2	1	0	0	0	0	0	0	0	0	11
Row 2 Row 3	United States	7	0	0	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	48	13	1	3	3	1	1	3	0	0	0	0	49
	Treaty Partners (Others)	6	3	0	0	1	0	0	0	0	0	0	0	8
	Total	359	133	7	17	8	13	10	59	1	0	3	0	374
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	23.88	1.80	10.68	16.03
	Canada	17.03	1.15	9.14	7.89
	Switzerland	37.86	0.70	23.21	14.65
	Germany	17.26	7.81	15.28	8.35
	Spain	30.89	0.55	13.09	17.69
	Finland	49.89	0.97	12.03	46.26
	United Kingdom	23.88	2.39	16.04	21.16
	Italy	26.25	1.11	14.90	14.89
	Luxembourg	43.96	1.15	30.31	13.64
	Netherlands	14.01	1.15	4.10	0.92
	Portugal	26.66	1.15	24.20	2.47
	United States	36.07	1.15	12.15	44.43
	Treaty Partners (de minimis rule applies)	6.52	1.13	n.a.	n.a.
Row 2	Total	23.05	3.06	14.20	14.85
Notes:					

Annex B

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

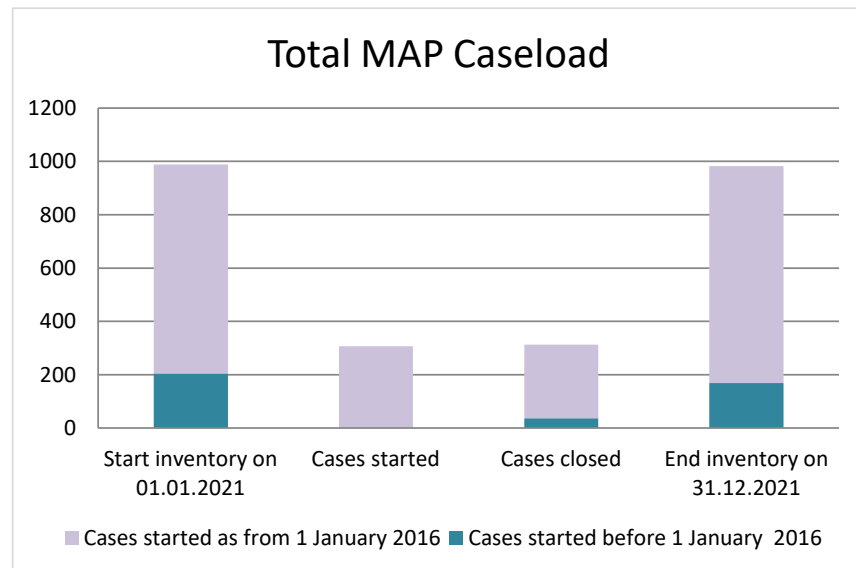
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	21.56	3.09	7.26	19.56
	Switzerland	13.44	1.20	10.95	11.13
	Germany	20.36	2.96	15.90	7.02
	Spain	23.69	2.50	30.61	4.14
	United Kingdom	34.45	2.03	18.90	15.55
	Italy	16.40	1.01	16.18	14.89
	Luxembourg	1.28	4.59	n.a.	n.a.
	Portugal	11.35	1.39	8.94	4.75
	Treaty Partners (de minimis rule applies)	29.55	1.43	14.06	19.96
Row 2	Treaty Partners (Others)	47.57	1.15	n.a.	n.a.
Row 3	Total	21.02	2.48	10.84	16.11
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	22.11	2.79	12.50	15.49
Notes:					

France



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	124	0	18	106
Other cases	81	0	18	63

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	439	154	133	460
Other cases	344	153	144	353

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	78.25
Other cases	83.00

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

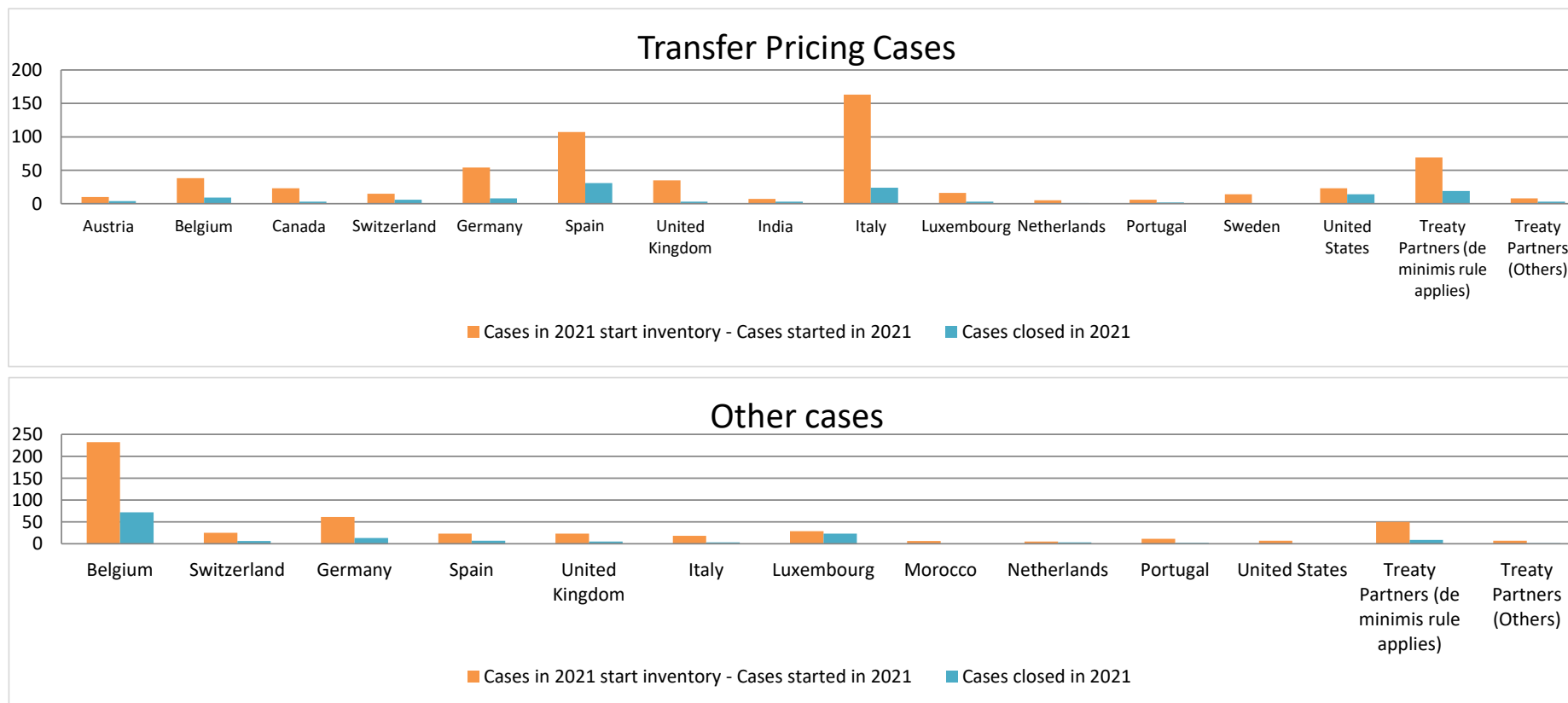
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.36	1.55	16.95	13.24
Other cases	17.85	2.41	11.52	12.08

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

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

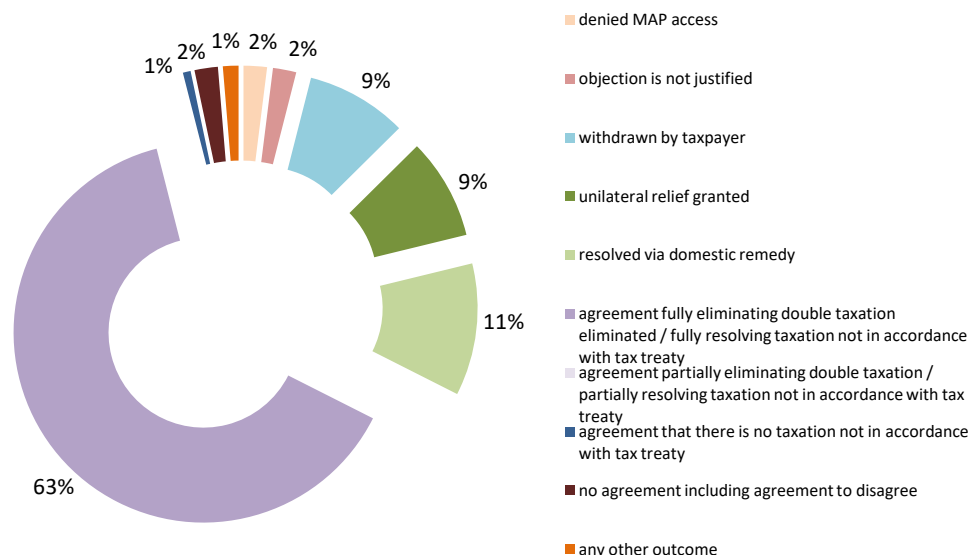
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



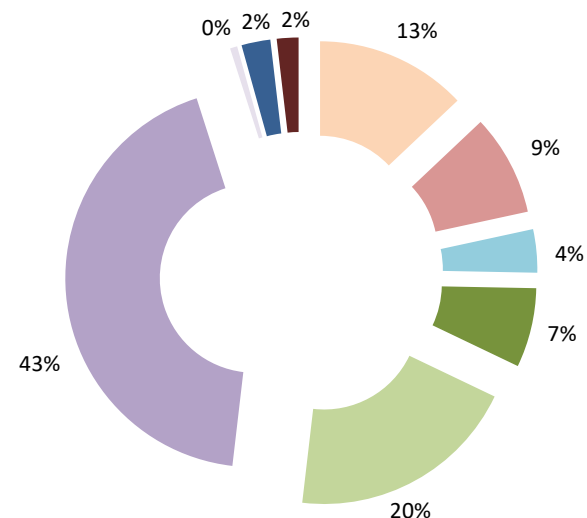
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	3	3	13	13	17	96	0	1	3	2	151
Cases started before 1 January 2016	0	0	0	0	1	15	0	1	1	0	18
Cases started as from 1 January 2016	3	3	13	13	16	81	0	0	2	2	133
Other cases (all)	21	14	6	11	32	70	1	4	3	0	162
Cases started before 1 January 2016	0	0	0	0	9	8	0	0	1	0	18
Cases started as from 1 January 2016	21	14	6	11	23	62	1	4	2	0	144
All cases	24	17	19	24	49	166	1	5	6	2	313

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	124	0	0	0	0	1	15	0	1	1	0	106	78.25
Row 2	Others	81	0	0	0	0	9	8	0	0	1	0	63	83.00
Row 3	Total	205	0	0	0	0	10	23	0	1	2	0	169	80.63
	<u>Notes:</u> Category of cases France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases. Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date 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.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	8	2	0	0	0	0	4	0	0	0	0	6
	Belgium	29	9	0	0	3	0	4	2	0	0	0	29
	Canada	20	3	0	0	1	1	1	0	0	0	0	20
	Switzerland	11	4	0	0	0	0	6	0	0	0	0	9
	Germany	38	16	0	0	1	0	2	5	0	0	0	46
	Spain	87	20	0	3	0	0	0	28	0	0	0	76
	United Kingdom	28	7	0	0	3	0	0	0	0	0	0	32
	India	6	1	0	0	0	0	1	0	0	0	2	4
	Italy	122	41	1	0	3	0	2	18	0	0	0	139
	Luxembourg	6	10	0	0	0	0	0	3	0	0	0	13
	Netherlands	1	4	0	0	0	0	0	1	0	0	0	4
	Portugal	6	0	1	0	0	0	1	0	0	0	0	4
	Sweden	12	2	0	0	0	0	0	0	0	0	0	14
	United States	15	8	1	0	0	1	0	12	0	0	0	9
	Treaty Partners (de minimis rule applies)	45	24	0	0	2	9	4	2	0	2	0	50
	Treaty Partners (Others)	5	3	0	0	0	2	1	0	0	0	0	5
	Total	439	154	3	3	13	13	16	81	0	2	2	460
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	153	79	12	8	2	1	7	40	0	2	0	160
	Switzerland	15	10	1	0	0	0	4	1	0	0	0	19
	Germany	38	23	0	0	0	2	3	7	0	1	0	48
	Spain	14	9	0	5	1	0	0	0	1	0	0	16
	United Kingdom	20	3	0	1	0	0	4	0	0	0	0	18
	Italy	17	1	0	0	1	0	1	1	0	0	0	15
	Luxembourg	20	9	0	0	0	5	2	13	0	1	2	6
	Morocco	6	0	0	0	0	0	0	0	0	0	0	6
	Netherlands	1	4	2	0	0	1	0	0	0	0	0	2
	Portugal	7	4	2	0	0	0	0	0	0	0	0	9
	United States	5	2	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	41	9	4	0	2	2	1	0	0	0	0	41
Row 3	Treaty Partners (Others)	7	0	0	0	0	0	1	0	0	0	0	6
	Total	344	153	21	14	6	11	23	62	1	4	2	353
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	29.13	1.15	24.44	4.68
	Belgium	21.21	5.91	14.63	6.81
	Canada	31.10	1.15	12.62	1.12
	Switzerland	12.74	0.76	11.02	4.92
	Germany	18.18	2.64	13.18	2.85
	Spain	26.35	1.18	14.09	15.13
	United Kingdom	16.04	1.15	n.a.	n.a.
	India	22.37	1.15	n.a.	n.a.
	Italy	32.87	1.14	23.12	10.75
	Luxembourg	62.53	1.15	10.13	52.41
	Netherlands	11.18	1.15	9.70	1.48
	Portugal	22.08	1.15	n.a.	n.a.
	United States	28.64	1.14	21.61	22.78
Row 2	Treaty Partners (de minimis rule applies)	17.51	1.15	6.73	3.39
Row 3	Treaty Partners (Others)	17.63	1.15	n.a.	n.a.
	Total	25.36	1.55	16.95	13.24
Notes:					

Annex B

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

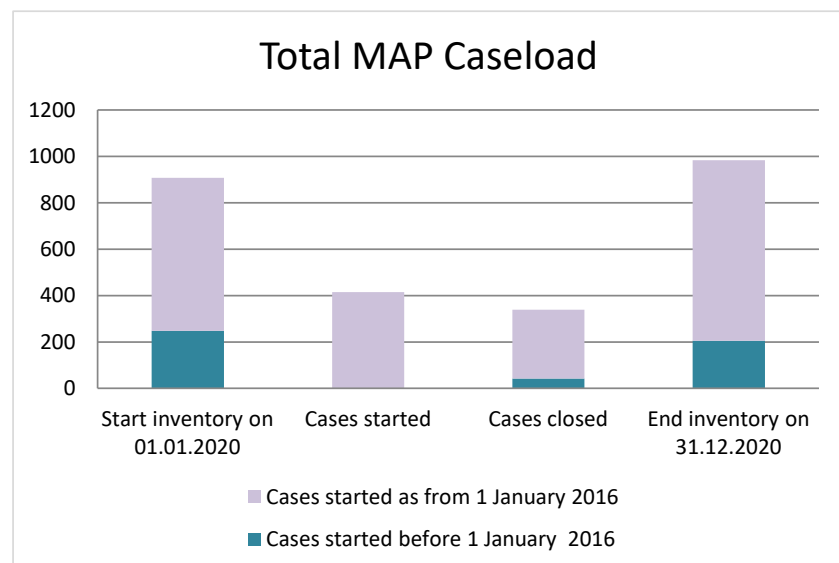
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	17.41	2.23	7.74	14.07
	Switzerland	20.81	1.30	14.27	10.64
	Germany	16.87	0.94	17.79	17.10
	Spain	5.08	3.05	2.56	13.32
	United Kingdom	29.90	8.61	n.a.	n.a.
	Italy	27.68	1.35	23.00	15.78
	Luxembourg	22.76	3.45	20.88	3.84
	Netherlands	2.49	1.15	n.a.	n.a.
	Portugal	3.55	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	15.85	1.15	24.26	4.27
Row 3	Treaty Partners (Others)	23.38	2.60	4.83	18.54
	Total	17.85	2.41	11.52	12.08
Notes:					

Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	21.45	2.00	14.05	12.62
	<u>Notes:</u>				

France



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	158	0	34	124
Other cases	89	0	8	81

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	348	223	134	437
Other cases	313	191	163	341

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	83.60
Other cases	85.00

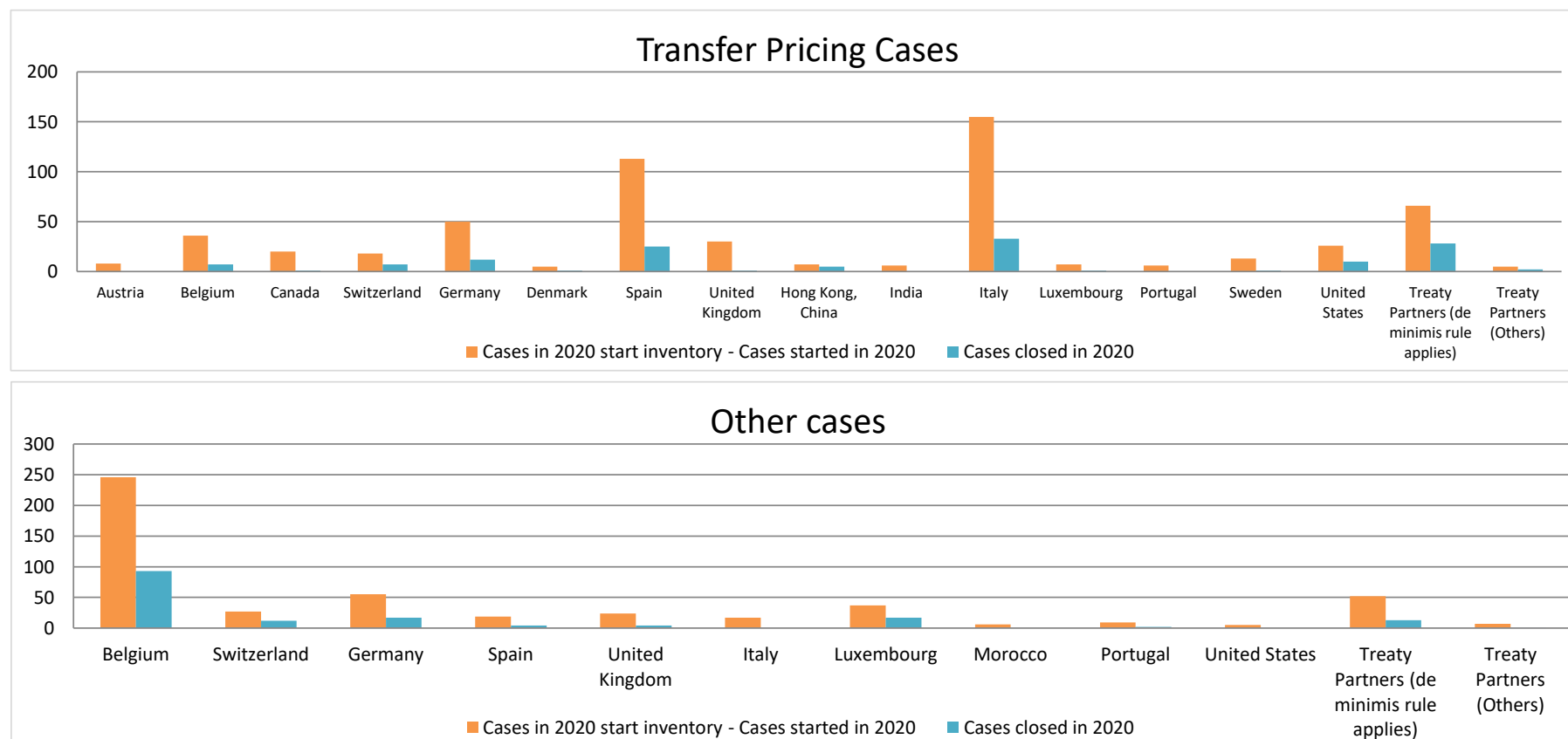
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.39	1.22	16.09	8.99
Other cases	13.92	2.58	8.08	9.33

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

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

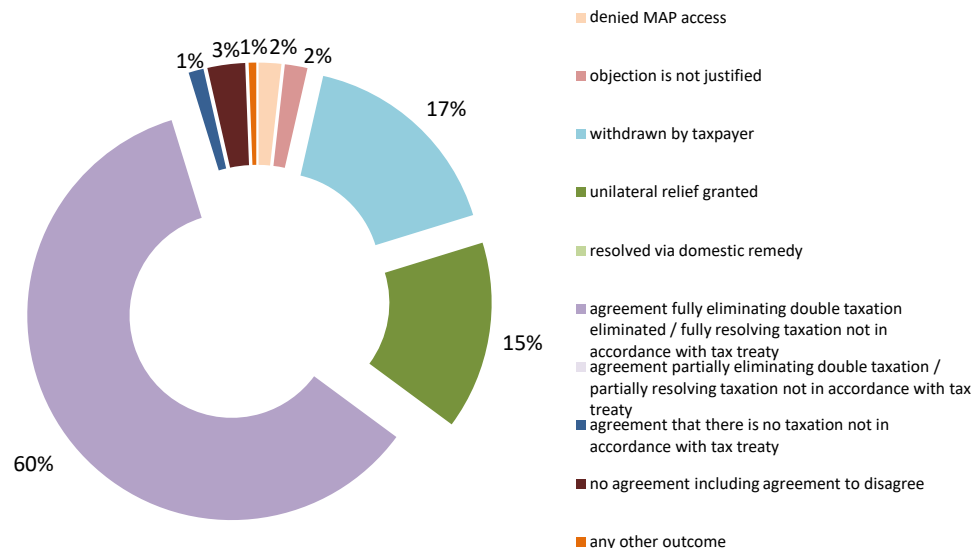
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



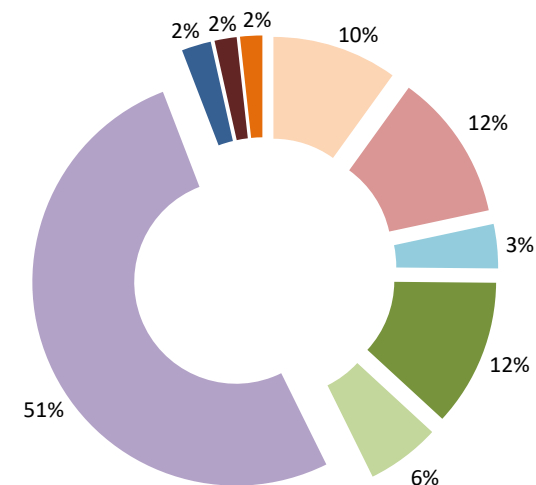
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	3	3	28	25	0	101	0	2	5	1	168
Cases started before 1 January 2016	0	1	6	2	0	20	0	2	2	1	34
Cases started as from 1 January 2016	3	2	22	23	0	81	0	0	3	0	134
Other cases (all)	17	20	6	20	10	88	0	4	3	3	171
Cases started before 1 January 2016	0	1	0	0	0	3	0	0	2	2	8
Cases started as from 1 January 2016	17	19	6	20	10	85	0	4	1	1	163
All cases	20	23	34	45	10	189	0	6	8	4	339

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	158	0	1	6	2	0	20	0	2	2	1	124	83.60
Row 2	Others	89	0	1	0	0	0	3	0	0	2	2	81	85.00
Row 3	Total	247	0	2	6	2	0	23	0	2	4	3	205	83.87
<u>Notes:</u>														
Category of cases			Frances CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases.											
Notes on the computation of average time			The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date 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.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:									no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	6	2	0	0	0	0	0	0	0	0	0	8
	Belgium	25	11	0	0	1	0	0	4	0	0	2	29
	Canada	17	3	1	0	0	0	0	0	0	0	0	19
	Switzerland	6	12	0	0	0	1	0	6	0	0	0	11
	Germany	25	25	0	1	2	0	0	8	0	0	1	38
	Denmark	1	4	0	0	0	1	0	0	0	0	0	4
	Spain	56	57	0	0	0	1	0	24	0	0	0	88
	United Kingdom	22	8	0	0	0	0	0	1	0	0	0	29
	Hong Kong, China	4	3	0	0	2	1	0	2	0	0	0	2
	India	3	3	0	0	0	0	0	0	0	0	0	6
	Italy	108	47	1	0	5	0	0	27	0	0	0	122
	Luxembourg	7	0	0	0	1	0	0	0	0	0	0	6
	Portugal	3	3	0	0	0	0	0	0	0	0	0	6
	Sweden	7	6	0	0	0	1	0	0	0	0	0	12
	United States	22	4	0	0	0	2	0	8	0	0	0	16
Row 2	Treaty Partners (de minimis rule applies)	33	33	1	1	11	14	0	1	0	0	0	38
Row 3	Treaty Partners (Others)	3	2	0	0	0	2	0	0	0	0	0	3
	Total	348	223	3	2	22	23	0	81	0	0	3	437
Notes:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	138	108	11	7	1	3	5	64	0	1	1	0	153
	Switzerland	16	11	2	1	0	0	1	6	0	2	0	0	15
	Germany	35	20	0	2	2	2	1	10	0	0	0	0	38
	Spain	11	8	2	1	0	1	0	0	0	0	0	0	15
	United Kingdom	21	3	0	1	0	1	0	2	0	0	0	0	20
	Italy	12	5	0	0	0	0	0	0	0	0	0	0	17
	Luxembourg	20	17	0	4	1	9	1	2	0	0	0	0	20
	Morocco	3	3	0	0	0	0	0	0	0	0	0	0	6
	Portugal	7	2	1	0	0	0	0	0	0	1	0	0	7
	United States	5	0	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	39	13	1	3	1	4	2	1	0	0	0	1	39
Row 3	Treaty Partners (Others)	6	1	0	0	1	0	0	0	0	0	0	0	6
	Total	313	191	17	19	6	20	10	85	0	4	1	1	341
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	24.34	1.03	13.14	12.72
	Canada	6.64	1.15	n.a.	n.a.
	Switzerland	4.34	3.46	n.a.	n.a.
	Germany	26.29	1.56	33.47	2.98
	Denmark	0.62	1.15	n.a.	n.a.
	Spain	22.54	0.68	10.01	13.44
	United Kingdom	45.63	1.15	35.24	10.39
	Hong Kong, China	30.33	1.15	26.63	11.13
	Italy	20.70	1.18	15.90	4.87
	Luxembourg	4.70	1.15	n.a.	n.a.
	Sweden	0.62	1.15	n.a.	n.a.
	United States	24.29	1.15	16.16	10.52
Row 2	Treaty Partners (de minimis rule applies)	4.03	1.13	n.a.	n.a.
Row 3	Treaty Partners (Others)	0.62	1.15	n.a.	n.a.
	Total	17.39	1.22	16.09	8.99
Notes:					

Annex B

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

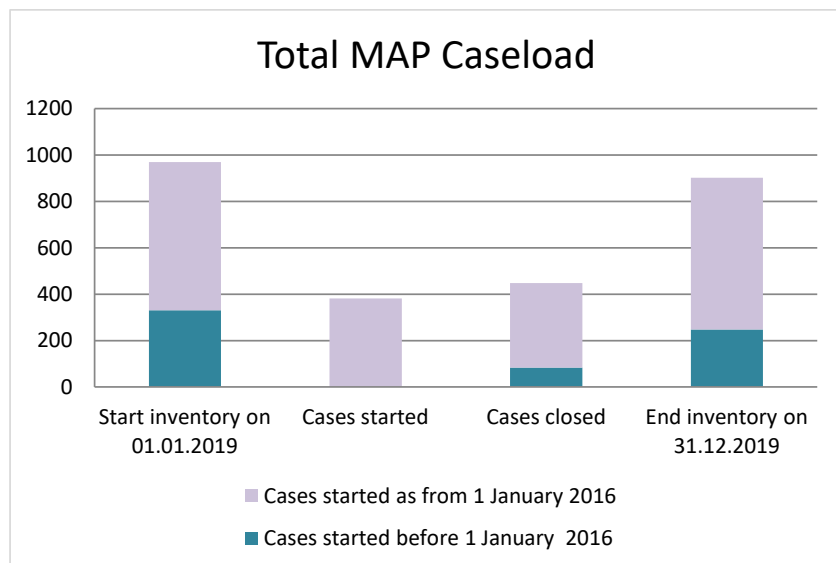
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	12.91	2.61	5.96	10.04
	Switzerland	21.16	1.83	16.89	9.73
	Germany	16.29	1.39	13.20	5.64
	Spain	3.31	4.85	n.a.	n.a.
	United Kingdom	15.47	2.80	0.30	5.69
	Luxembourg	14.30	3.64	27.31	0.94
	Portugal	8.49	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	13.33	2.82	3.37	17.03
Row 3	Treaty Partners (Others)	28.57	0.82	n.a.	n.a.
	Total	13.92	2.58	8.08	9.33
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	15.48	1.97	11.73	9.18
	Notes:				

France



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	215	0	57	158
Other cases	115	0	26	89

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	333	164	153	344
Other cases	306	217	212	311

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.84
Other cases	59.80

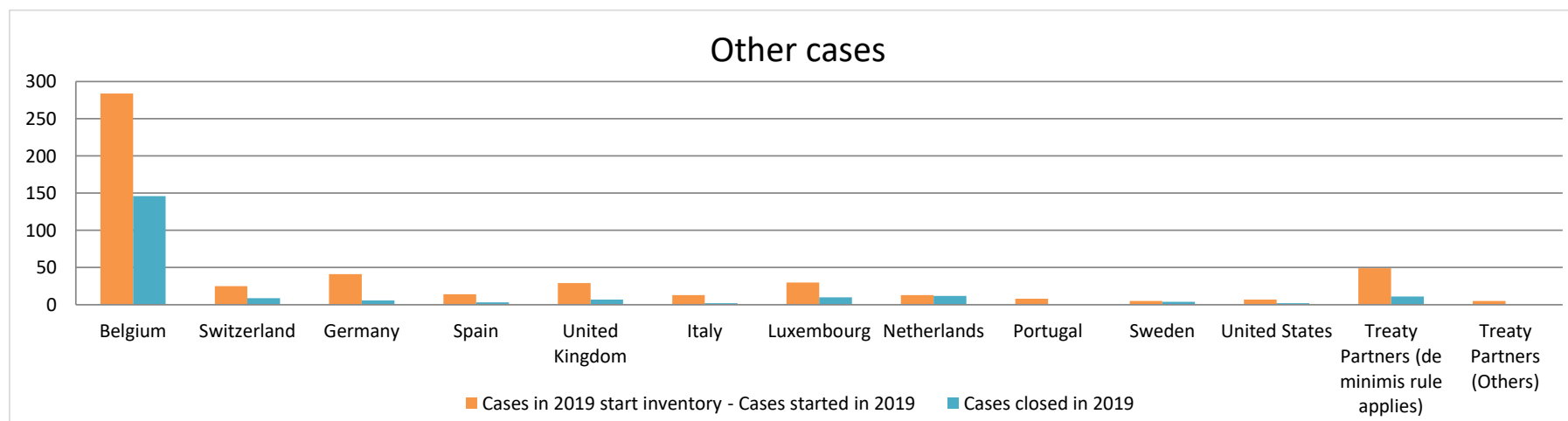
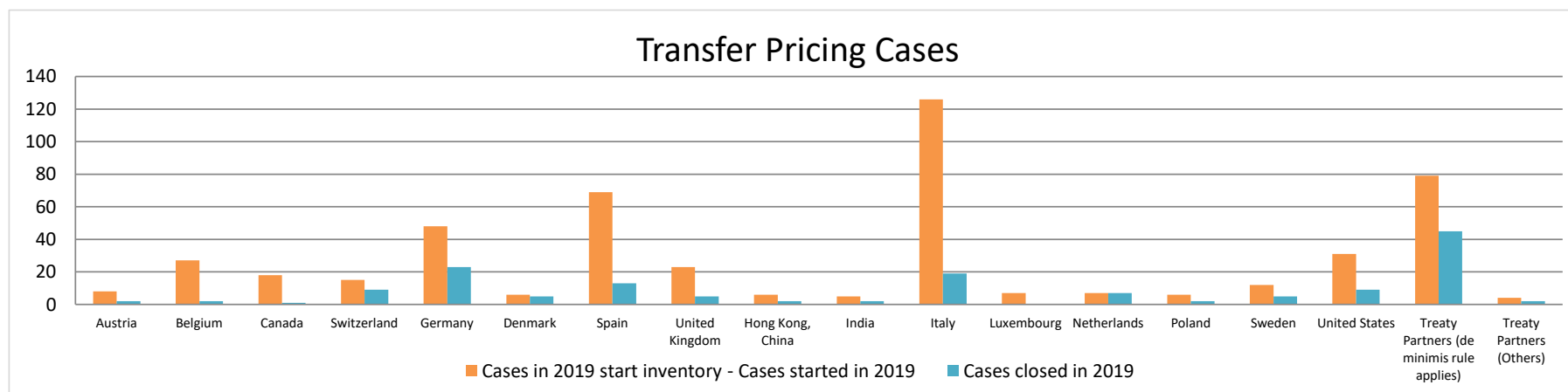
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.69	1.57	14.95	6.35
Other cases	13.83	2.34	10.45	8.73

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

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

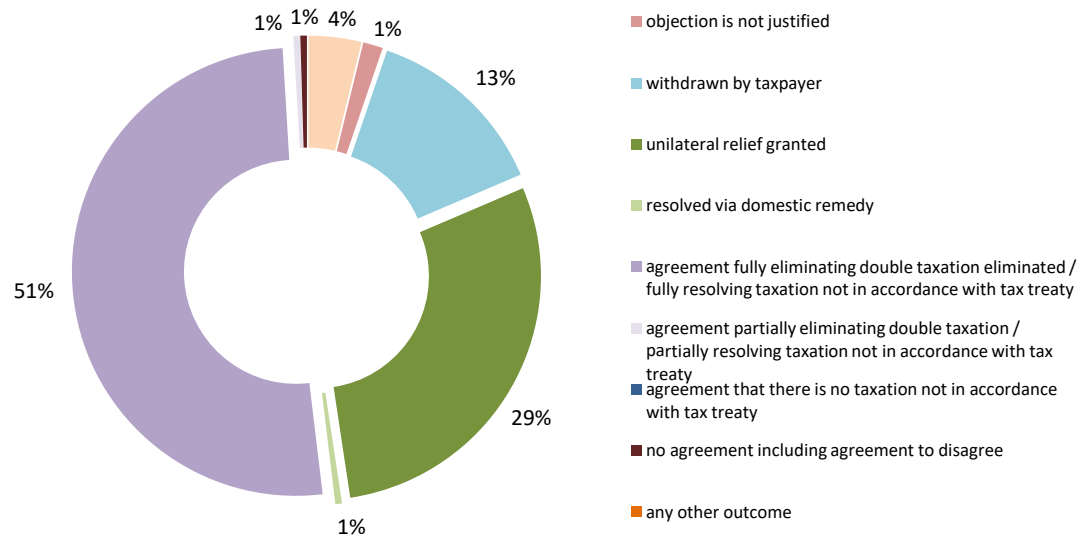
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



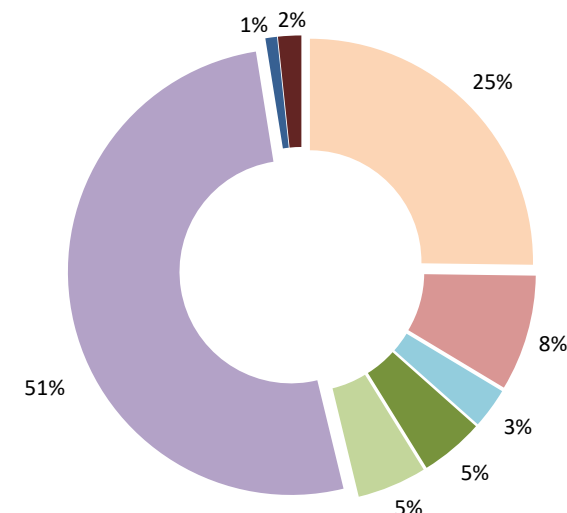
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	8	3	28	61	1	107	1	0	1	0	210
Cases started before 1 January 2016	1	2	8	4	1	39	1	0	1	0	57
Cases started as from 1 January 2016	7	1	20	57	0	68	0	0	0	0	153
Other cases (all)	60	20	7	11	12	122	0	2	4	0	238
Cases started before 1 January 2016	1	0	2	0	6	16	0	0	1	0	26
Cases started as from 1 January 2016	59	20	5	11	6	106	0	2	3	0	212
All cases	68	23	35	72	13	229	1	2	5	0	448

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	215	1	2	8	4	1	39	1	0	1	0	158	65.84
Row 2	Others	115	1	0	2	0	6	16	0	0	1	0	89	59.80
Row 3	Total	330	2	2	10	4	7	55	1	0	2	0	247	63.95
	<u>Notes:</u> 1) Category of cases: France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases. 2) The number of pre-2016 cases in MAP inventory on 1 January 2019 has been corrected of the MAP requests and closures made before 2019 of which we have been informed by the other CA in 2019. 3) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received; 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.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	5	3	0	0	0	2	0	0	0	0	0	6
	Belgium	12	15	0	0	0	1	0	1	0	0	0	25
	Canada	17	1	0	0	1	0	0	0	0	0	0	17
	Switzerland	7	8	0	0	1	5	0	3	0	0	0	6
	Germany	28	20	0	0	4	0	0	19	0	0	0	25
	Denmark	5	1	0	0	0	2	0	3	0	0	0	1
	Spain	52	17	0	1	2	1	0	9	0	0	0	56
	United Kingdom	9	14	1	0	2	0	0	2	0	0	0	18
	Hong Kong, China	6	0	0	0	0	2	0	0	0	0	0	4
	India	3	2	0	0	0	2	0	0	0	0	0	3
	Italy	70	56	0	0	2	0	0	17	0	0	0	107
	Luxembourg	4	3	0	0	0	0	0	0	0	0	0	7
	Netherlands	6	1	1	0	1	3	0	2	0	0	0	0
	Poland	5	1	0	0	0	2	0	0	0	0	0	4
	Sweden	11	1	0	0	0	1	0	4	0	0	0	7
	United States	19	12	0	0	1	3	0	5	0	0	0	22
Row 2	Treaty Partners (de minimis rule applies)	70	9	4	0	6	32	0	3	0	0	0	34
Row 3	Treaty Partners (Others)	4	0	1	0	0	1	0	0	0	0	0	2
	Total	333	164	7	1	20	57	0	68	0	0	0	344
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Belgium	151	133	40	11	1	4	4	83	0	0	3	0	138
Switzerland	16	9	7	0	0	0	0	2	0	0	0	0	16
Germany	30	11	0	2	0	3	1	0	0	0	0	0	35
Spain	9	5	1	0	0	0	0	2	0	0	0	0	11
United Kingdom	12	17	3	0	0	1	0	1	0	2	0	0	22
Italy	10	3	1	0	1	0	0	0	0	0	0	0	11
Luxembourg	17	13	0	1	0	3	0	6	0	0	0	0	20
Netherlands	13	0	2	0	0	0	0	10	0	0	0	0	1
Portugal	4	4	0	0	0	0	0	0	0	0	0	0	8
Sweden	5	0	2	0	0	0	0	2	0	0	0	0	1
United States	4	3	0	2	0	0	0	0	0	0	0	0	5
Treaty Partners (de minimis rule applies)	32	17	3	4	3	0	1	0	0	0	0	0	38
Treaty Partners (Others)	3	2	0	0	0	0	0	0	0	0	0	0	5
Total	306	217	59	20	5	11	6	106	0	2	3	0	311
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	17.62	1.15	n.a.	n.a.
	Belgium	12.10	3.53	5.11	6.99
	Canada	23.90	1.15	n.a.	n.a.
	Switzerland	12.64	1.10	7.17	3.32
	Germany	20.74	1.92	17.98	6.84
	Denmark	15.36	1.03	1.86	9.95
	Spain	16.61	3.54	7.11	9.87
	United Kingdom	21.51	0.95	19.13	3.21
	Hong Kong, China	30.31	1.15	34.19	5.75
	India	20.68	1.15	n.a.	n.a.
	Italy	25.43	1.14	23.06	2.37
	Netherlands	13.07	1.02	7.65	7.04
	Poland	17.62	1.15	n.a.	n.a.
	Sweden	17.23	0.97	9.30	8.56
	United States	13.26	3.02	17.13	8.10
Row 2	Treaty Partners (de minimis rule applies)	19.29	1.15	9.28	11.57
Row 3	Treaty Partners (Others)	0.00	0.00	n.a.	n.a.
	Total	18.69	1.57	14.95	6.35
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	Belgium	13.01	2.39	10.20	8.17
	Switzerland	15.24	1.15	13.68	1.51
	Germany	15.44	2.14	5.68	13.87
	Spain	23.16	1.15	8.65	24.39
	United Kingdom	9.00	2.18	8.39	12.36
	Italy	2.10	1.15	n.a.	n.a.
	Luxembourg	11.00	2.29	11.97	5.85
	Netherlands	18.55	1.15	9.18	10.85
	Sweden	28.89	1.15	23.31	11.05
	United States	7.96	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.38	5.45	19.07	18.08
	Total	13.83	2.34	10.45	8.73
Notes:					

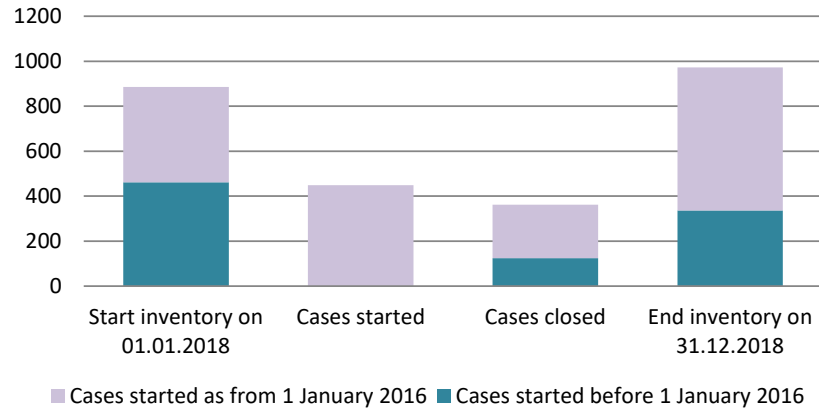
Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
	Row 1	Total Average Time	15.87	2.02	12.14
	<u>Notes:</u>				

France

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	297	0	76	221
Other cases	164	0	49	115

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	177	222	60	339
Other cases	247	227	177	297

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	51.57
Other cases	45.50

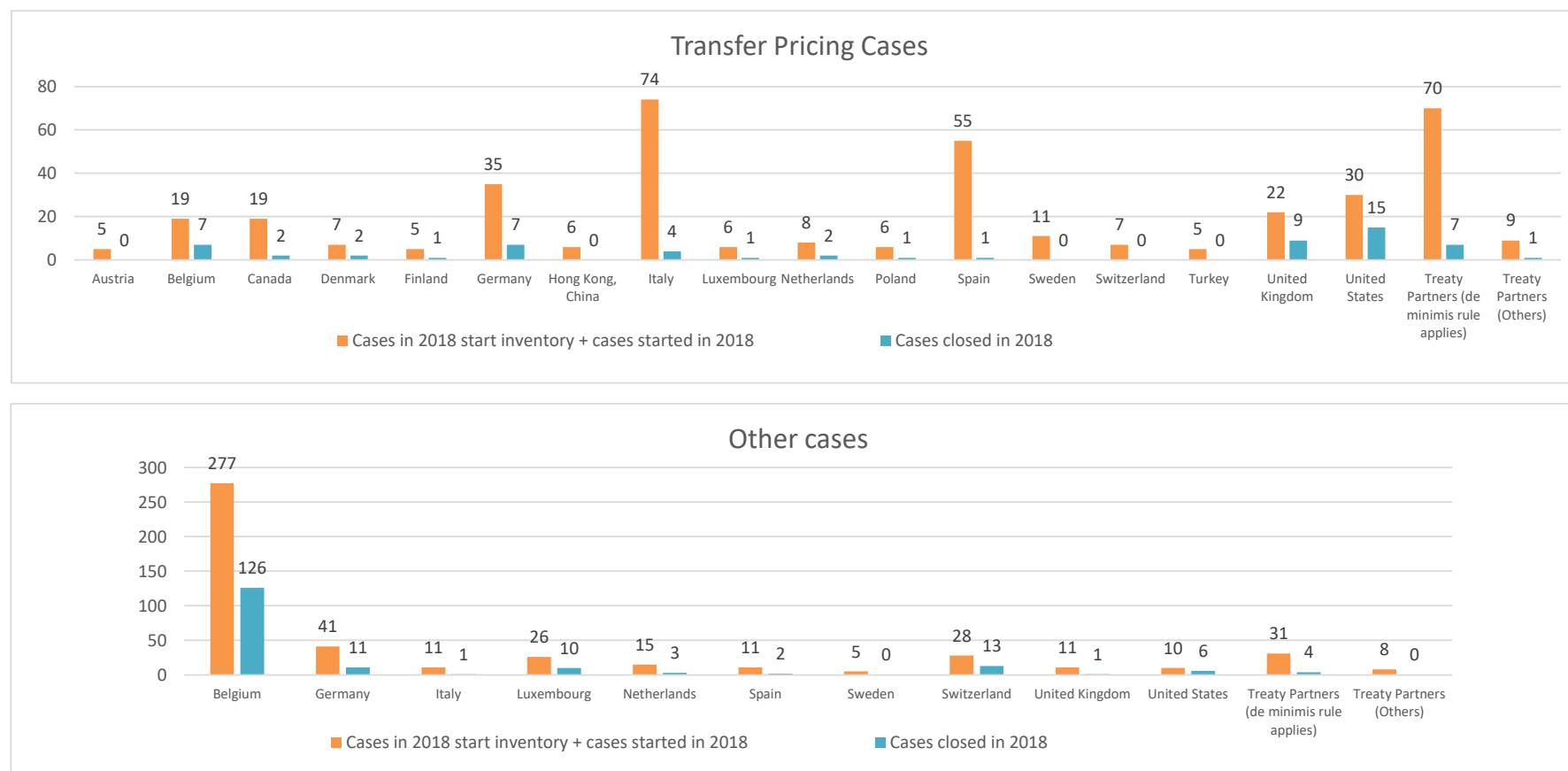
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	15.00	1.29	12.04	5.60
Other cases	10.02	1.93	7.63	7.94

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)

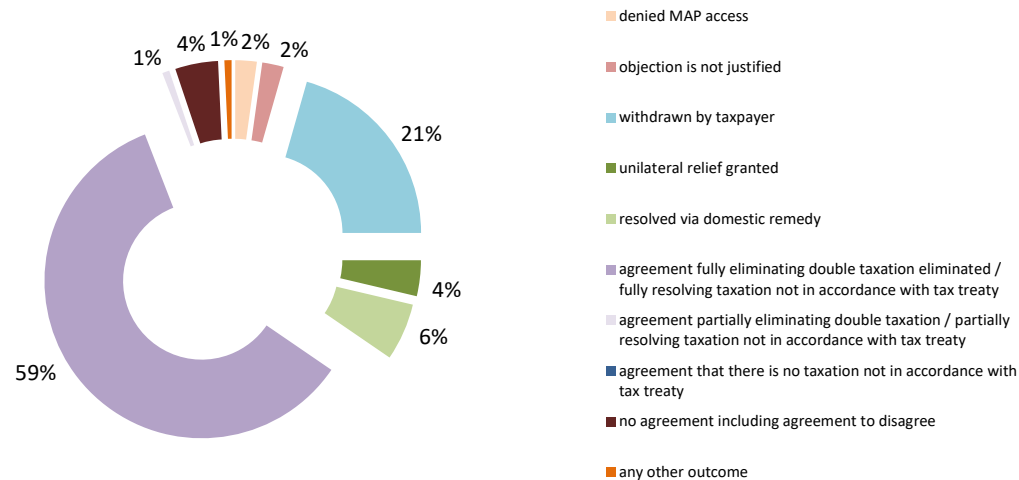
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



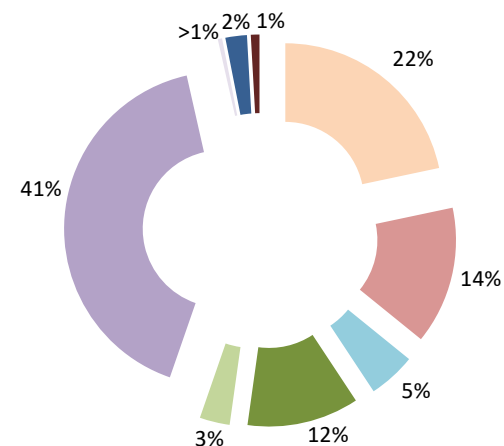
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	3	3	28	5	8	81	1	0	6	1	136
Cases started before 1 January 2016	0	2	16	1	4	46	1	0	5	1	76
Cases started as from 1 January 2016	3	1	12	4	4	35	0	0	1	0	60
Other cases (all)	49	32	11	26	7	93	1	5	2	0	226
Cases started before 1 January 2016	3	7	3	5	1	28	1	1	0	0	49
Cases started as from 1 January 2016	46	25	8	21	6	65	0	4	2	0	177
All cases	52	35	39	31	15	174	2	5	8	1	362

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	297	0	2	16	1	4	46	1	0	5	1	221	51.57
Row 2	Others	164	3	7	3	5	1	28	1	1	0	0	115	45.5
Row 3	Total	461	3	9	19	6	5	74	2	1	5	1	336	49.19
<u>Notes:</u> 1) France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases. 2) Concerning the "other" cases, the number of cases at the start inventory was corrected in relation to three MAP requests filed before 1 January 2016 but for which France's competent authority was informed by the other competent authority during the year 2018. 3) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received; 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.														

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	Austria	2	3	0	0	0	0	0	0	0	0	0	5
	Belgium	12	7	0	1	1	0	1	3	0	0	1	12
	Canada	5	14	0	0	1	0	0	1	0	0	0	17
	Denmark	3	4	0	0	0	0	0	2	0	0	0	5
	Finland	2	3	0	0	0	0	0	1	0	0	0	4
	Germany	24	11	0	0	1	2	1	3	0	0	0	28
	Hong Kong, China	5	1	0	0	0	0	0	0	0	0	0	6
	Italy	39	35	0	0	2	0	0	2	0	0	0	70
	Luxembourg	4	2	0	0	0	0	0	1	0	0	0	5
	Netherlands	1	7	0	0	0	0	0	2	0	0	0	6
	Poland	4	2	0	0	1	0	0	0	0	0	0	5
	Spain	14	41	0	0	1	0	0	0	0	0	0	54
	Sweden	2	9	0	0	0	0	0	0	0	0	0	11
	Switzerland	4	3	0	0	0	0	0	0	0	0	0	7
	Turkey	1	4	0	0	0	0	0	0	0	0	0	5
	United Kingdom	13	9	2	0	1	2	0	4	0	0	0	13
	United States	17	13	0	0	0	0	0	15	0	0	0	15
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	21	49	0	0	4	0	2	1	0	0	0	63
Row 3	Treaty Partners (Others)	4	5	1	0	0	0	0	0	0	0	0	8
	Total	177	222	3	1	12	4	4	35	0	0	1	339
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	Belgium	138	139	41	19	1	9	3	53	0	0	0	151
	Germany	28	13	4	0	1	1	2	3	0	0	0	30
	Italy	2	9	0	1	0	0	0	0	0	0	0	10
	Luxembourg	8	18	0	1	0	9	0	0	0	0	0	16
	Netherlands	12	3	0	0	0	0	0	3	0	0	0	12
	Spain	5	6	1	1	0	0	0	0	0	0	0	9
	Sweden	3	2	0	0	0	0	0	0	0	0	0	5
	Switzerland	17	11	0	2	1	1	0	5	0	2	0	15
	United Kingdom	4	7	0	1	0	0	0	0	0	0	0	10
	United States	2	8	0	0	4	0	0	0	0	2	0	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	24	7	0	0	1	1	1	1	0	0	0	27
Row 3	Treaty Partners (Others)	4	4	0	0	0	0	0	0	0	0	0	8
	Total	247	227	46	25	8	21	6	65	0	4	2	297
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	Belgium	17.48	1.15	9.74	7.1
	Canada	22.24	1.15	17.38	4.87
	Denmark	11.69	1.15	8.38	3.3
	Finland	16.11	1.05	11.61	4.5
	Germany	16.39	2.68	22.37	2.15
	Italy	16.01	1.17	13.70	6.40
	Luxembourg	2.24	0.30	n.a.	2.24
	Netherlands	11.85	0.99	9.72	2.14
	Poland	19.60	1.17	n.a.	n.a.
	Spain	19.33	1.15	n.a.	n.a.
	United Kingdom	11.25	1.05	15.04	4.54
	United States	16.44	1.15	10.25	8.25
Row 2	Treaty Partners (de minimis rule applies)	13.44	1.16	10.75	4.01
Row 3	Treaty Partners (Others)	0.13	0.02	n.a.	n.a.
	Total Average Time	15.00	1.29	12.04	5.60
Notes:					
1) For a case with one of the treaty partners closed during the year 2018, the delays to be carried forward are the following: - Start to end: 19.33 months - receipt of taxpayer 's MAP request to start: 1.15 months					
2) The dispute delays are calculated according to the following formula: number of days / 365 * 12 The calculation methods described above may explain the differences with one of the treaty partners.					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	9.81	2.04	7.38	8.11
	Germany	13.48	0.79	10.09	3.47
	Italy	26.87	1.17	n.a.	n.a.
	Luxembourg	3.16	1.18	n.a.	n.a.
	Netherlands	11.15	1.15	4.99	6.16
	Spain	1.84	1.16	n.a.	n.a.
	Switzerland	11.42	3.43	16.79	1.98
	United Kingdom	0.03	1.15	n.a.	n.a.
	United States	12.53	1.15	n.a.	25.42
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17.48	1.16	3.83	7.24
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	10.02	1.93	7.63	7.94
Notes:					

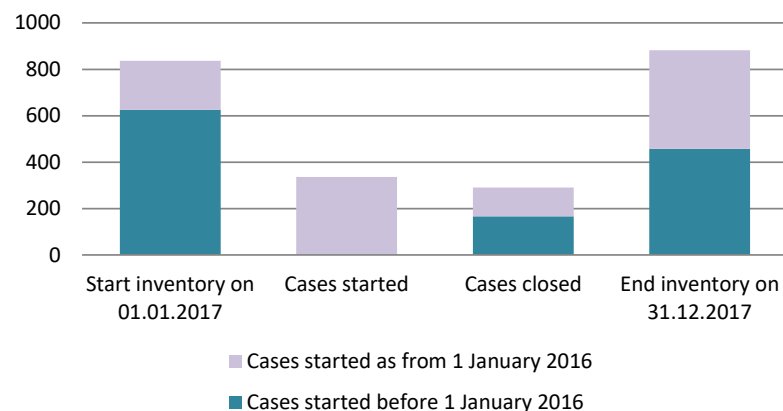
Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	11.28	1.77	9.04	7.19
	Notes:				

France

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	399	0	102	297
Other cases	226	0	65	161

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	92	117	32	177
Other cases	120	219	92	247

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	50.38
Other cases	38.21

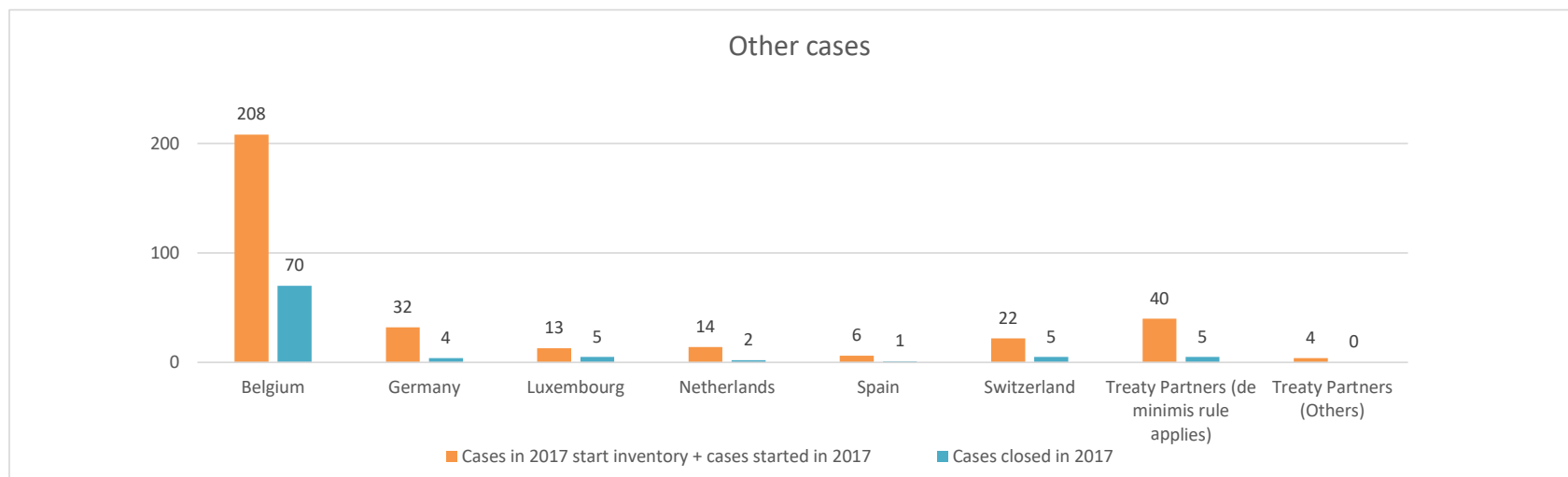
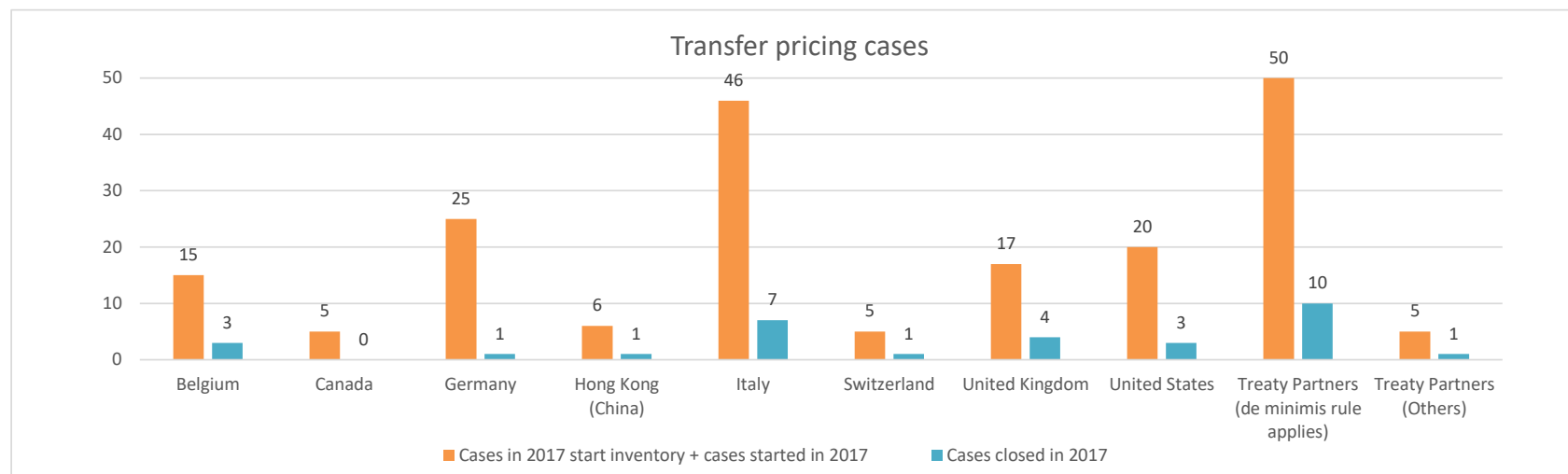
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	11.06	1.12	7.40	6.45
Other cases	5.58	1.28	3.66	4.88

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

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

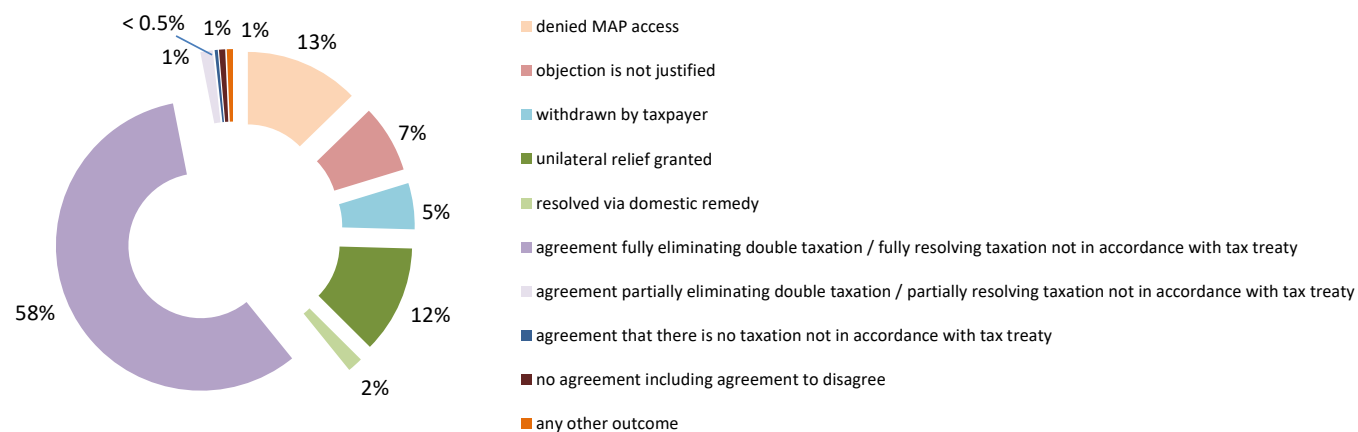
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	7	3	8	15	3	93	3	0	2	0	134
Cases started before 1 January 2016	1	3	5	6	2	81	3	0	1	0	102
Cases started as from 1 January 2016	6	0	3	9	1	12	0	0	1	0	32
Other cases (all)	30	19	7	20	2	75	1	1	0	2	157
Cases started before 1 January 2016	3	8	4	7	0	39	1	1	0	2	65
Cases started as from 1 January 2016	27	11	3	13	2	36	0	0	0	0	92
All cases	37	22	15	35	5	168	4	1	2	2	291

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	399	1	3	5	6	2	81	3	0	1	0	297	50.38
Row 2 Others	226	3	8	4	7	0	39	1	1	0	2	161	38.21
Row 3 Total	625	4	11	9	13	2	120	4	1	1	2	458	45.64

Notes:

1) France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attributions / allocations MAP cases.

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

(i) start date: the date when the MAP request was received; 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.

3) The number of pre-2016 cases in MAP inventory on 1 January 2016 has been corrected of the MAP requests and closures made before 2017 of which we have been informed by the other CA in 2017.

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	5	10	0	0	0	0	2	0	0	1	0	12
	Canada	2	3	0	0	0	0	0	0	0	0	0	5
	Germany	9	16	0	0	0	0	1	0	0	0	0	24
	Hong Kong (China)	1	5	1	0	0	0	0	0	0	0	0	5
	Italy	23	23	0	0	0	2	0	5	0	0	0	39
	Spain	3	12	0	0	0	1	0	0	0	0	0	14
	Switzerland	1	4	0	0	0	0	1	0	0	0	0	4
	United Kingdom	6	11	2	0	1	1	0	0	0	0	0	13
	United States	9	11	1	0	0	1	0	1	0	0	0	17
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	31	19	2	0	1	4	1	2	0	0	0	40
Row 3	Treaty Partners (Others)	2	3	0	0	1	0	0	0	0	0	0	4
	Total	92	117	6	0	3	9	1	12	0	1	0	177
Notes													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1													
Belgium	69	139	22	7	0	9	1	31	0	0	0	0	138
Germany	10	22	1	0	2	0	1	0	0	0	0	0	28
Luxembourg	3	10	1	0	0	4	0	0	0	0	0	0	8
Netherlands	4	10	0	1	0	0	0	1	0	0	0	0	12
Spain	3	3	1	0	0	0	0	0	0	0	0	0	5
Switzerland	7	15	0	1	0	0	0	4	0	0	0	0	17
Row 2													
Treaty Partners (<i>de minimis</i> rule applies)	20	20	2	2	1	0	0	0	0	0	0	0	35
Row 3													
Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
Total	120	219	27	11	3	13	2	36	0	0	0	0	247
Notes:													

Annex B

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

	Table 1: Attribution / Allocation MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	13.86	1.15	7.43	10.31
	Germany	8.02	1.15	0.20	7.82
	Hong Kong (China)	6.41	1.15		
	Italy	14.37	1.15	5.14	7.85
	Spain	15.22	1.17		
	Switzerland	20.60	1.17	19.83	0.77
	United Kingdom	6.00	1.17		
	United States	9.03	0.90		
Row 2	Treaty Partners (de minimis rule applies)	9.51	1.10	10.41	1.23
Row 3	Treaty Partners (Others)	15.43	1.17		
	Total Average Time	11.06	1.12	7.40	6.45
	Notes:				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	5.78	1.30	3.56	5.08
	Germany	5.00	0.90		
	Luxembourg	5.04	1.80		
	Netherlands	11.74	1.15	11.18	1.28
	Spain	4.18	1.15		
	Switzerland	3.94	1.15		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	3.18	0.93	1.70	3.16
Row 3	Treaty Partners (Others)				
	Total Average Time	5.58	1.28	3.66	4.88
Notes:					

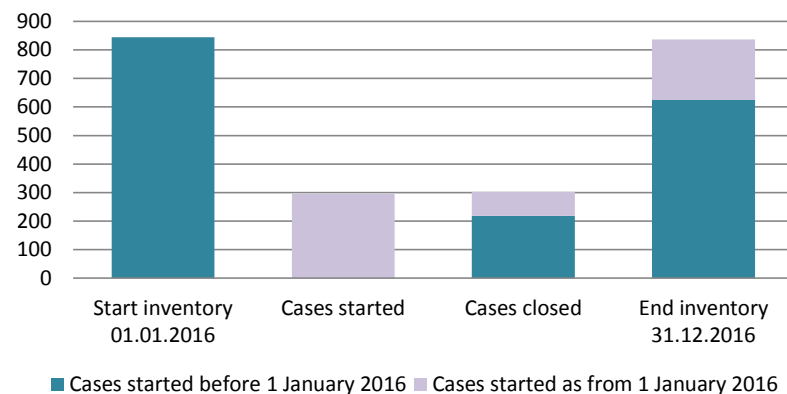
Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	6.99	1.24	4.50	5.23
	Notes:				

France

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	519	0	122	397
Other cases	325	0	97	228

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	130	38	92
Other cases	0	166	46	120

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.52
Other cases	30.92

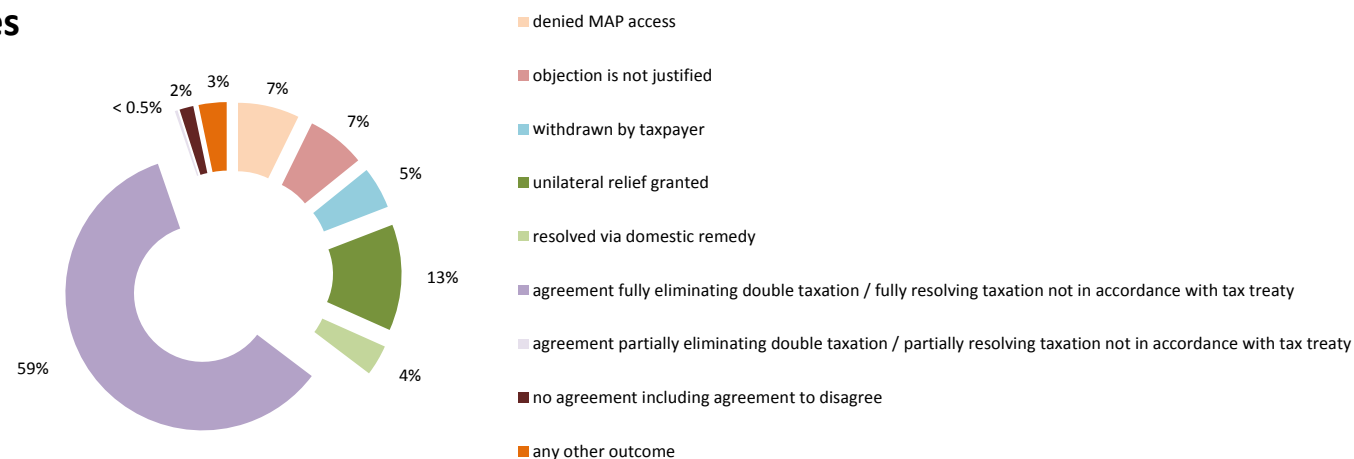
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

France specified that a relevant indicator to compare with the average time taken for closing pre-2016 cases would be the median time taken, adjusted to eliminate a few exceptional cases which were impossible to settle because of external factors. This median is 28 months.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	1.32	0.58	n.a.	n.a.
Other cases	2.77	1.16	2.19	2.08

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)	8	1	11	23	1	113	1	0	2	0	160
Cases started before 1 January 2016	3	1	11	22	1	81	1	0	2	0	122
Cases started as from 1 January 2016	5	0	0	1	0	32	0	0	0	0	38
Other cases (all)	14	20	4	15	10	67	0	0	3	10	143
Cases started before 1 January 2016	1	9	2	8	6	58	0	0	3	10	97
Cases started as from 1 January 2016	13	11	2	7	4	9	0	0	0	0	46
All cases	22	21	15	38	11	180	1	0	5	10	303

France specified that 11 out of the 13 other cases with the outcome "access denied" were denied access to MAP in the other jurisdiction.

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*⁴⁸) 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*).

⁴⁸ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **France**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	50	22			10	3	40	19	2	1		
2010	29	4			7	-	22	4	1	-		
2011	38	5			11	-	27	5	1	-		
2012	92	6			24	-	68	6	2	-		
2013	107	18			31	7	76	11	2	-		
2014	167	11			24	-	143	11	2	-		
2015			156	17	30	9	126	8	1	--		
Total	483	66	156	17	137	19	502	64	11	1	28	29

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **France**

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	54	19			17	0	37	19	1	0		
2009	35	3			20	0	15	3	0	0		
2010	56	3			27	0	29	3	0	0		
2011	85	7			44	1	41	6	1	0		
2012	151	8			54	2	97	6	3	0		
2013	179	18			71	1	108	17	1	0		
2014			189	12	33	0	156	12	0	0		
Total	560	58	189	12	266	4	483	66	6	0	29	

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **France**

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	23	11			1	0	22	11	0	0		
2007	17	4			5	0	12	4	10	0		
2008	25	5			5	1	20	4	2	0		
2009	51	3			15	0	36	3	0	0		
2010	75	3			19	0	56	3	1	0		
2011	117	9			33	2	84	7	0	0		
2012	173	9			22	1	151	8	0	0		
2013			198	18	19	0	179	18	0	0		
Total	481	44	198	18	119	4	560	58	4	0	30	

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **France**

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	56	16			22	4	34	12	5	4		
2007	37	5			12	0	25	5	1	0		
2008	50	5			23	1	27	4	9	0		
2009	105	0			41	0	64	0	6	0		
2010	101	2			23	1	78	1	2	1		
2011	154	8			27	2	127	6	1	1		
2012			176	5	13	0	163	5	0	0		
Total	503	36	176	5	161	8	518	33	23	6	41	

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **France**

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	49	15			9	1	39	14	1			
2006	23	2			6		17	2	0			
2007	53	5			14		37	5	2			
2008	75	5			20		50	5	5			
2009	131	0			20		105	0	6			
2010	130	2			25		101	2	4			
2011			164	9	10	1	154	8	0			
Total	461	29	164	9	104	2	503	36	18	0	32	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **France**

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	41	14			11		29	14	1			
2005	24	1			2		20	1	2			
2006	30	2			6		23	2	1			
2007	61	6			7	1	53	5	1			
2008	95	5			19		75	5	1			
2009	148	0			16		131	0	1			
2010			132	3	2	1	130	2	0			
Total	399	28	132	3	63	2	461	29	7	0	35	

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **France/France**

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	34	9			3		31	9				
2004	13	5			3		10	5				
2005	28	1			4		24	1				
2006	40	2			10		30	2				
2007	70	6			9		61	6				
2008	115	5			20		95	5				
2009			169		21		148	0				
Total	300	28	169		70		399	28	5		22	

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **France/France**

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	36	7			13		23	7				
2003	11	3				1	11	2				
2004	19	5			6		13	5				
2005	48	1			20		28	1				
2006	67	2			27		40	2				
2007	96	6			26		70	6				
2008			147	7	32	2	115	5				
Total	277	24	147	7	124	3	300	28	6		30	

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **France/France**

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 Year¹	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior	35	---	15	20		
2002	17	---	8	9		
2003	21	---	12	9		
2004	31	---	13	18		
2005	63	---	27	36		
2006	87	---	25	62		
2007	--	100	21	79		
Total	254	100	121	233	6	36

¹ In these cases, an agreement was reached between the Competent Authorities in a way that ensured the elimination of any double taxation. The taxpayer, however, refused the implementation of the agreement.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **France/France**

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 ¹	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	57	---	27	30		
2001	13	---	8	5		
2002	26	---	9	17		
2003	33	---	12	21		
2004	53	---	22	31		
2005	96	---	33	63		
2006	--	104	17	87		
Total	278	104	128	254	9	38

¹ In these cases, an agreement was reached between the Competent Authorities in a way that ensured the elimination of any double taxation. The taxpayer, however, refused the implementation of the agreement.