

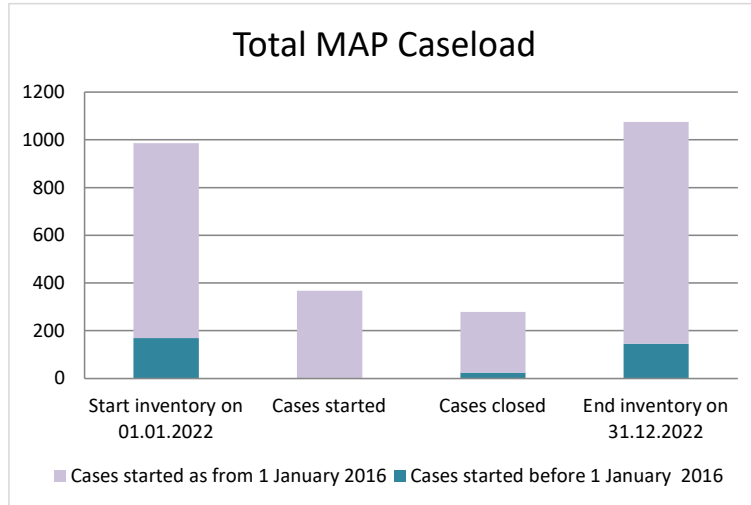
Mutual Agreement Procedure Statistics per jurisdiction

## France

2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2022 (post-MAP Statistics Reporting  
Framework)



## 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:

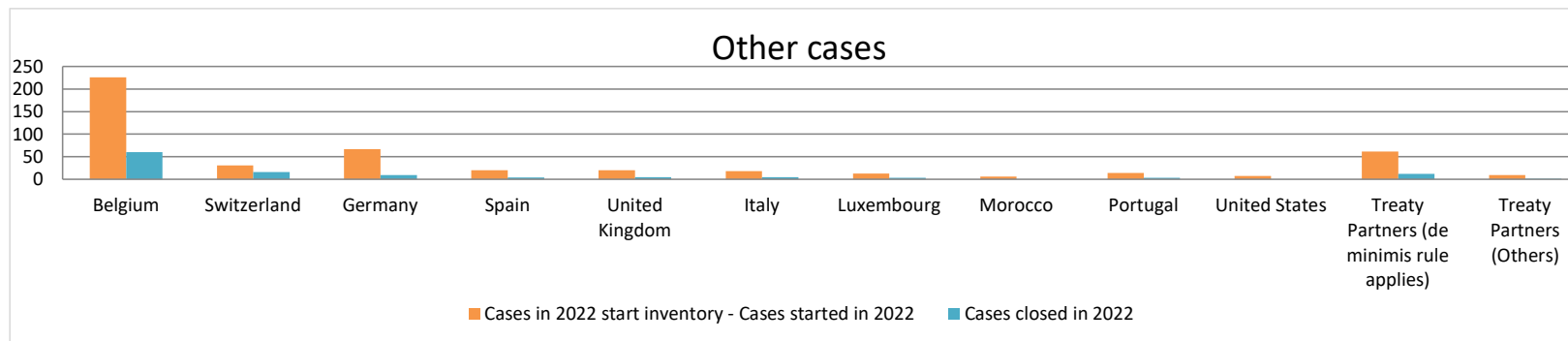
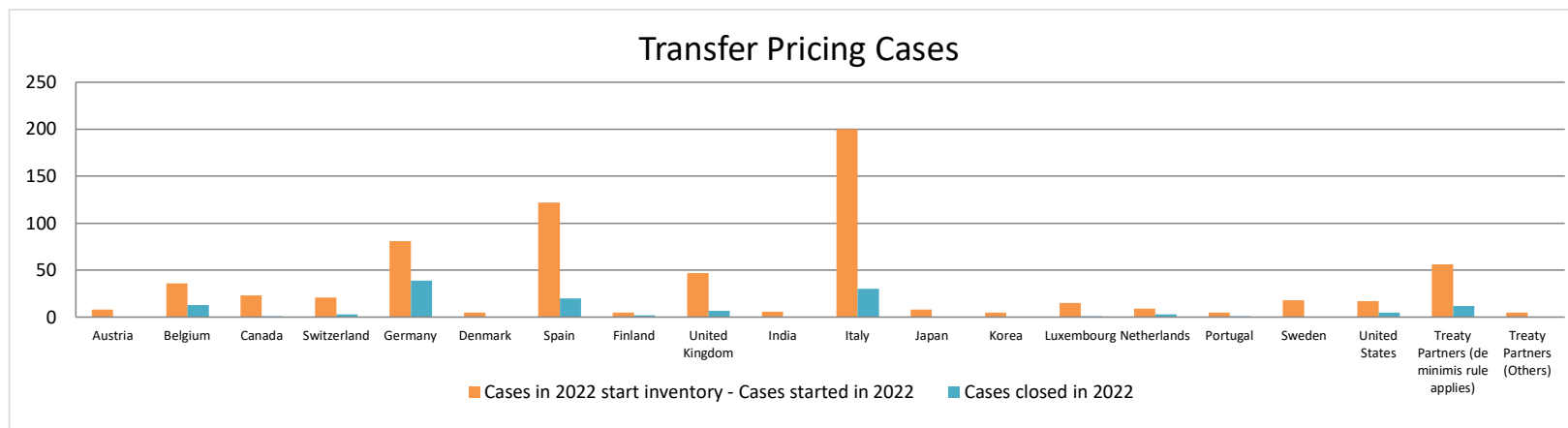
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

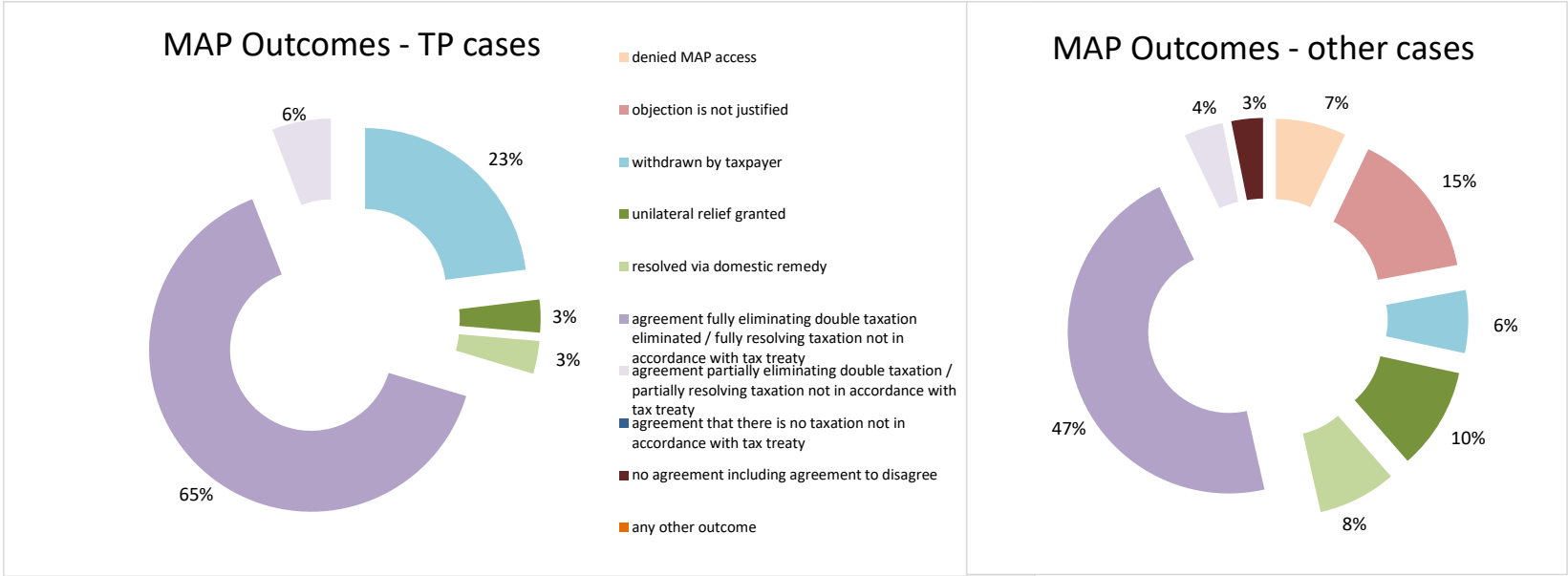
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>5</b>	<b>5</b>	<b>98</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152</b>
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
<b>Other cases (all)</b>	<b>9</b>	<b>19</b>	<b>8</b>	<b>13</b>	<b>10</b>	<b>59</b>	<b>5</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>127</b>
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
<b>All cases</b>	<b>9</b>	<b>19</b>	<b>43</b>	<b>18</b>	<b>15</b>	<b>157</b>	<b>14</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>279</b>

	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		<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when the MAP request was received; and</p> <p>(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.</p>												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	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	44
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:														

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
	United States	7	0	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	48	13	1	3	3	1	1	3	0	0	0	0	49
Row 3	Treaty Partners (Others)	6	3	0	0	1	0	0	0	0	0	0	0	8
	<b>Total</b>	<b>359</b>	<b>133</b>	<b>7</b>	<b>17</b>	<b>8</b>	<b>13</b>	<b>10</b>	<b>59</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>374</b>
Notes:														

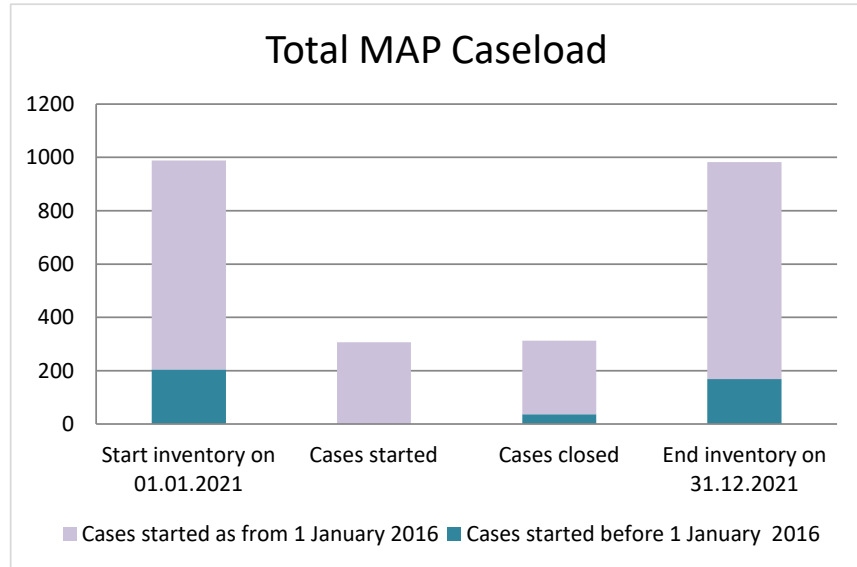
Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	23.88	1.80	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
Row 2	Treaty Partners (de minimis rule applies)	6.52	1.13	n.a.	n.a.
	Total	23.05	3.06	14.20	14.85
Notes:					



Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	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
Row 2	Treaty Partners (de minimis rule applies)	29.55	1.43	14.06	19.96
Row 3	Treaty Partners (Others)	47.57	1.15	n.a.	n.a.
	Total	21.02	2.48	10.84	16.11
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	22.11	2.79	12.50	15.49
<u>Notes:</u>					

## 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

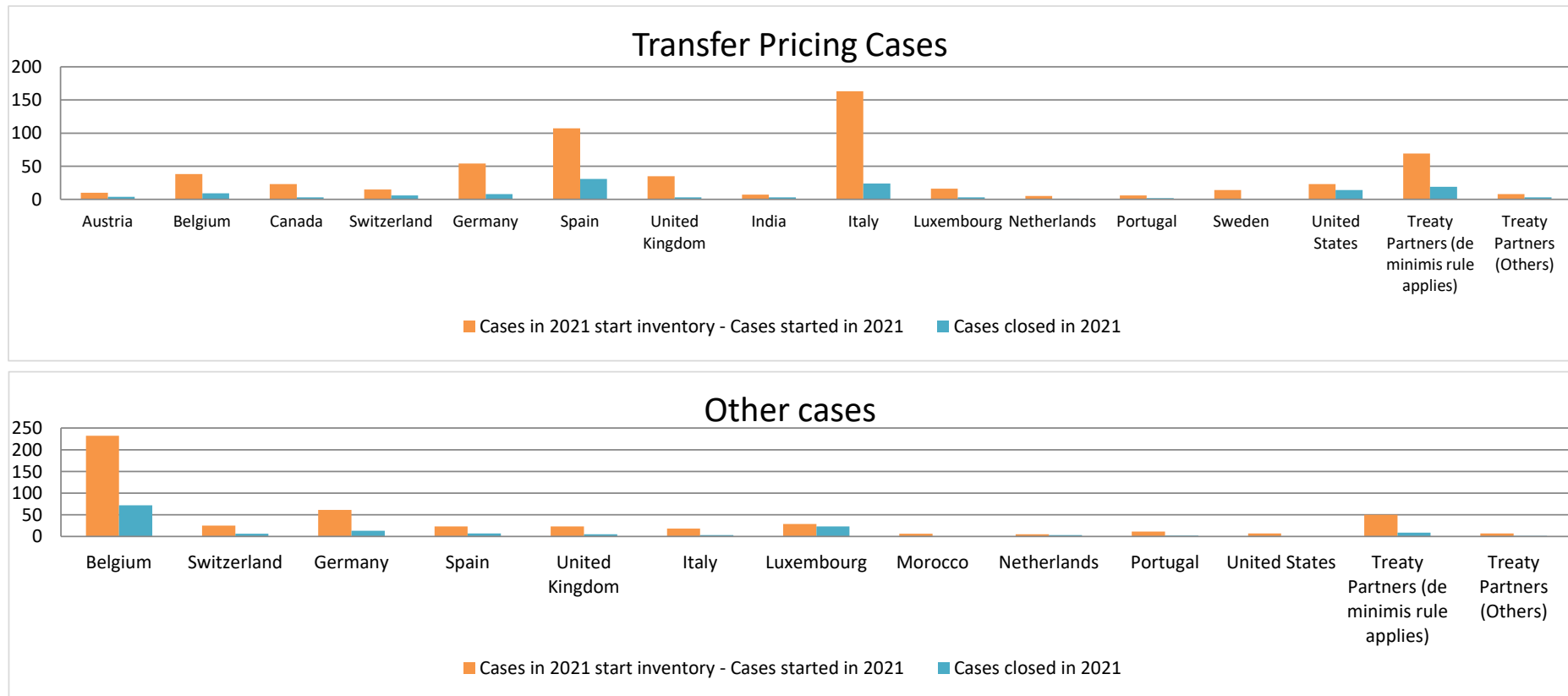
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

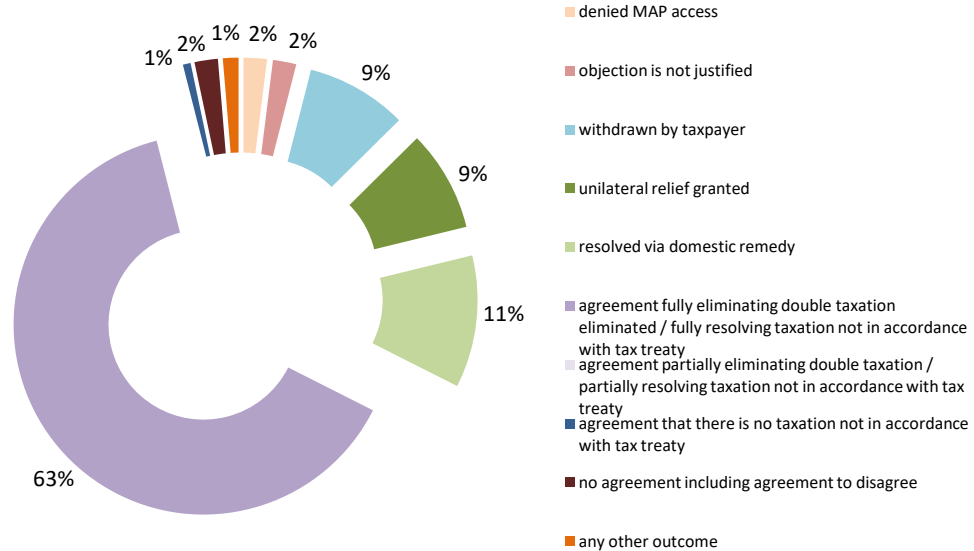
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



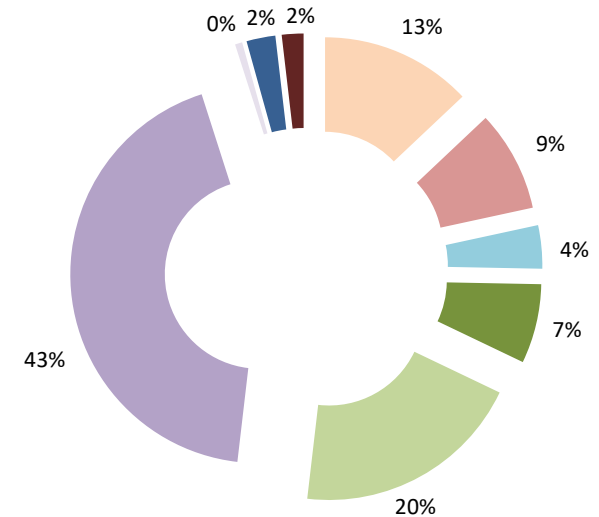
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>3</b>	<b>3</b>	<b>13</b>	<b>13</b>	<b>17</b>	<b>96</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>151</b>
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
<b>Other cases (all)</b>	<b>21</b>	<b>14</b>	<b>6</b>	<b>11</b>	<b>32</b>	<b>70</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>162</b>
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
<b>All cases</b>	<b>24</b>	<b>17</b>	<b>19</b>	<b>24</b>	<b>49</b>	<b>166</b>	<b>1</b>	<b>5</b>	<b>6</b>	<b>2</b>	<b>313</b>

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
<p><b>Notes:</b></p> <p>Category of cases                      France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases.</p> <p>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.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	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	0	4	0	0	0	0	6
Belgium	29	9	0	0	3	0	4	2	0	0	0	0	29
Canada	20	3	0	0	1	1	1	0	0	0	0	0	20
Switzerland	11	4	0	0	0	0	0	6	0	0	0	0	9
Germany	38	16	0	0	1	0	2	5	0	0	0	0	46
Spain	87	20	0	3	0	0	0	28	0	0	0	0	76
United Kingdom	28	7	0	0	3	0	0	0	0	0	0	0	32
India	6	1	0	0	0	0	1	0	0	0	0	2	4
Italy	122	41	1	0	3	0	2	18	0	0	0	0	139
Luxembourg	6	10	0	0	0	0	0	3	0	0	0	0	13
Netherlands	1	4	0	0	0	0	0	1	0	0	0	0	4
Portugal	6	0	1	0	0	0	1	0	0	0	0	0	4
Sweden	12	2	0	0	0	0	0	0	0	0	0	0	14
United States	15	8	1	0	0	1	0	12	0	0	0	0	9
Row 2 Treaty Partners (de minimis rule applies)	45	24	0	0	2	9	4	2	0	0	2	0	50
Row 3 Treaty Partners (Others)	5	3	0	0	0	2	1	0	0	0	0	0	5
Total	439	154	3	3	13	13	16	81	0	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
Belgium	153	79	12	8	2	1	7	40	0	2	0	0	160
Switzerland	15	10	1	0	0	0	4	1	0	0	0	0	19
Germany	38	23	0	0	0	2	3	7	0	1	0	0	48
Spain	14	9	0	5	1	0	0	0	1	0	0	0	16
United Kingdom	20	3	0	1	0	0	4	0	0	0	0	0	18
Italy	17	1	0	0	1	0	1	1	0	0	0	0	15
Luxembourg	20	9	0	0	0	5	2	13	0	1	2	0	6
Morocco	6	0	0	0	0	0	0	0	0	0	0	0	6
Netherlands	1	4	2	0	0	1	0	0	0	0	0	0	2
Portugal	7	4	2	0	0	0	0	0	0	0	0	0	9
United States	5	2	0	0	0	0	0	0	0	0	0	0	7
Treaty Partners (de minimis rule applies)	41	9	4	0	2	2	1	0	0	0	0	0	41
Treaty Partners (Others)	7	0	0	0	0	0	1	0	0	0	0	0	6
Total	344	153	21	14	6	11	23	62	1	4	2	0	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

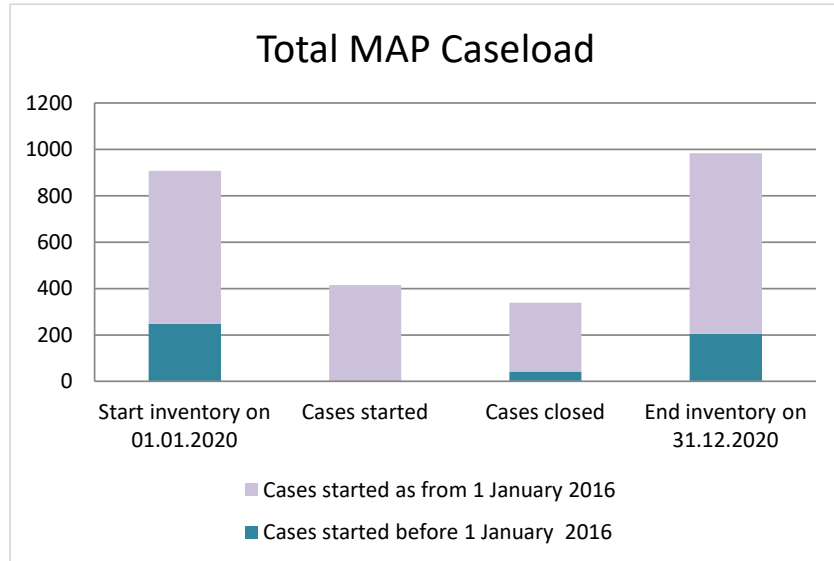
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	17.41	2.23	7.74	14.07
	Switzerland	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	<b>Total Average Time</b>	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

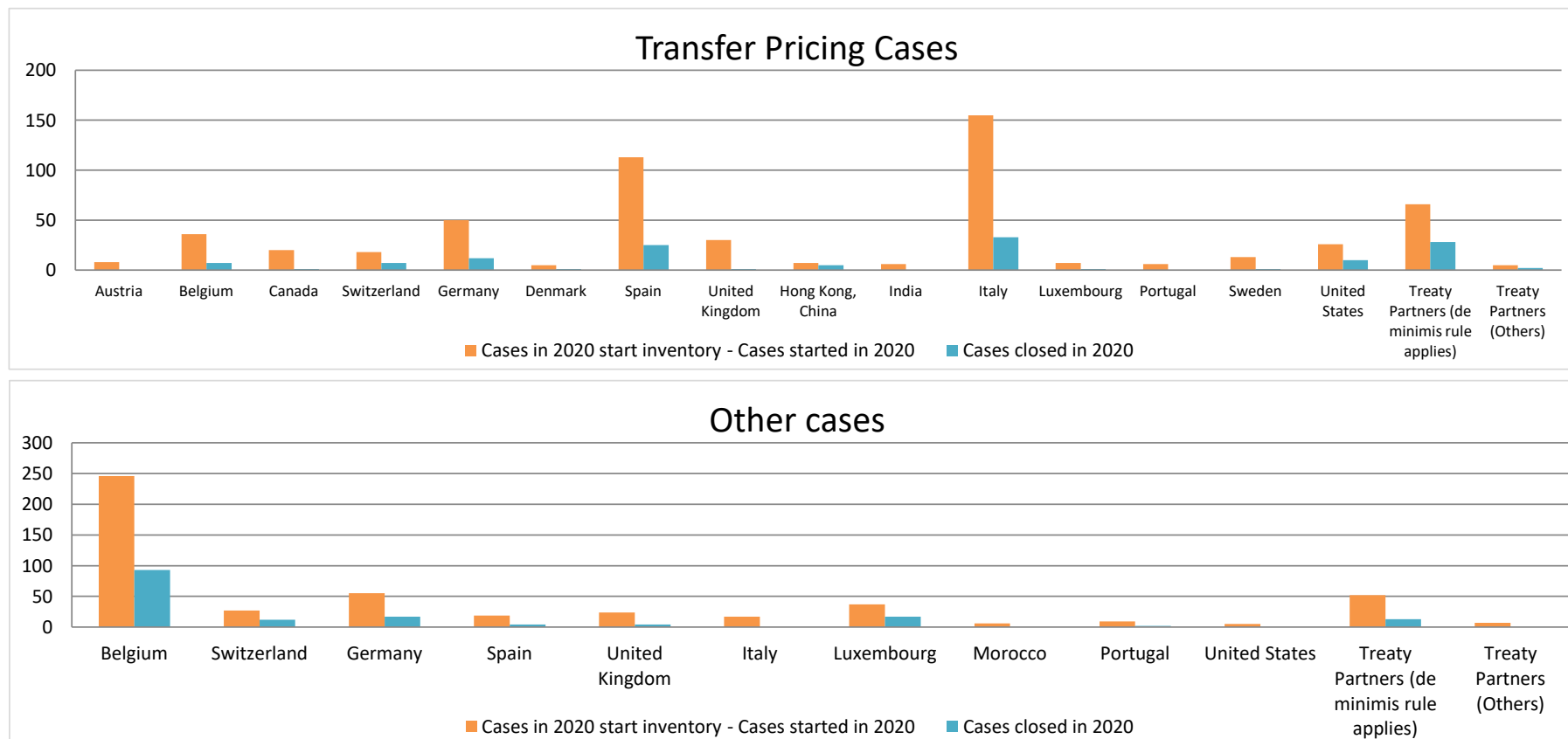
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

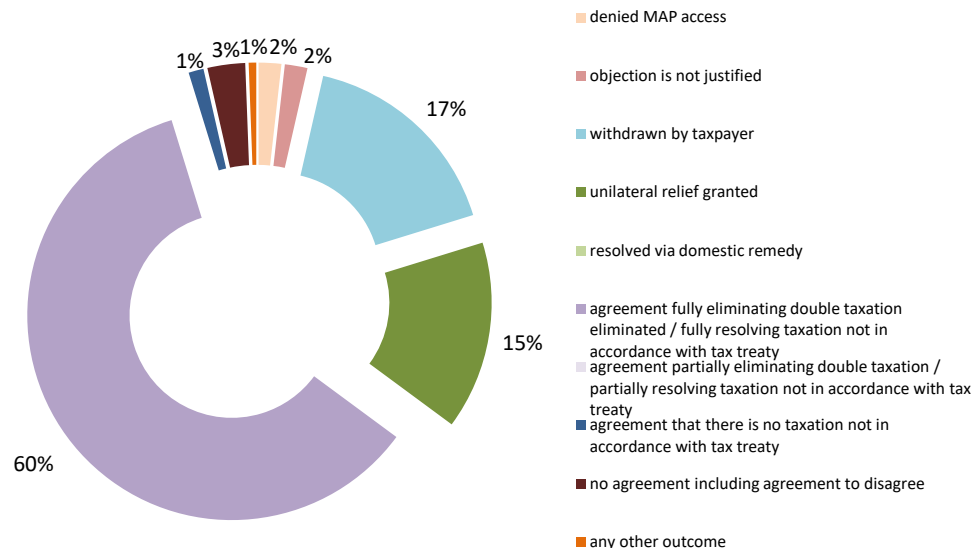
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



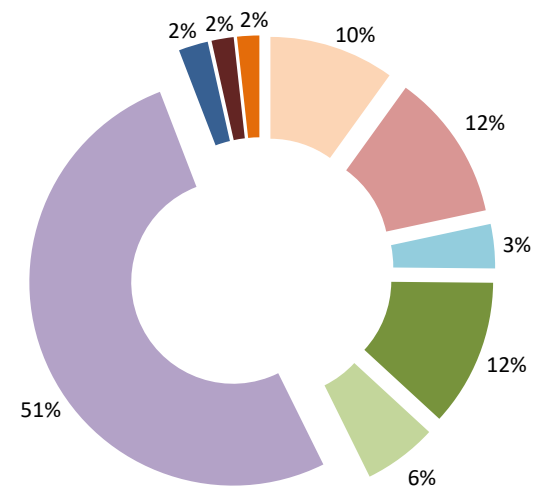
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>3</b>	<b>3</b>	<b>28</b>	<b>25</b>	<b>0</b>	<b>101</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>168</b>
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
<b>Other cases (all)</b>	<b>17</b>	<b>20</b>	<b>6</b>	<b>20</b>	<b>10</b>	<b>88</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>171</b>
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
<b>All cases</b>	<b>20</b>	<b>23</b>	<b>34</b>	<b>45</b>	<b>10</b>	<b>189</b>	<b>0</b>	<b>6</b>	<b>8</b>	<b>4</b>	<b>339</b>

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
<b>Notes:</b>													
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 / 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	25	11	0	0	1	0	0	4	0	0	2	0	29
	Canada	17	3	1	0	0	0	0	0	0	0	0	0	19
	Switzerland	6	12	0	0	0	1	0	6	0	0	0	0	11
	Germany	25	25	0	1	2	0	0	8	0	0	1	0	38
	Denmark	1	4	0	0	0	1	0	0	0	0	0	0	4
	Spain	56	57	0	0	0	1	0	24	0	0	0	0	88
	United Kingdom	22	8	0	0	0	0	0	1	0	0	0	0	29
	Hong Kong, China	4	3	0	0	2	1	0	2	0	0	0	0	2
	India	3	3	0	0	0	0	0	0	0	0	0	0	6
	Italy	108	47	1	0	5	0	0	27	0	0	0	0	122
	Luxembourg	7	0	0	0	1	0	0	0	0	0	0	0	6
	Portugal	3	3	0	0	0	0	0	0	0	0	0	0	6
	Sweden	7	6	0	0	0	1	0	0	0	0	0	0	12
	United States	22	4	0	0	0	2	0	8	0	0	0	0	16
Row 2	Treaty Partners (de minimis rule applies)	33	33	1	1	11	14	0	1	0	0	0	0	38
Row 3	Treaty Partners (Others)	3	2	0	0	0	2	0	0	0	0	0	0	3
	Total	348	223	3	2	22	23	0	81	0	0	3	0	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	
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	
Treaty Partners (de minimis rule applies)	39	13	1	3	1	4	2	1	0	0	0	1	39	
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

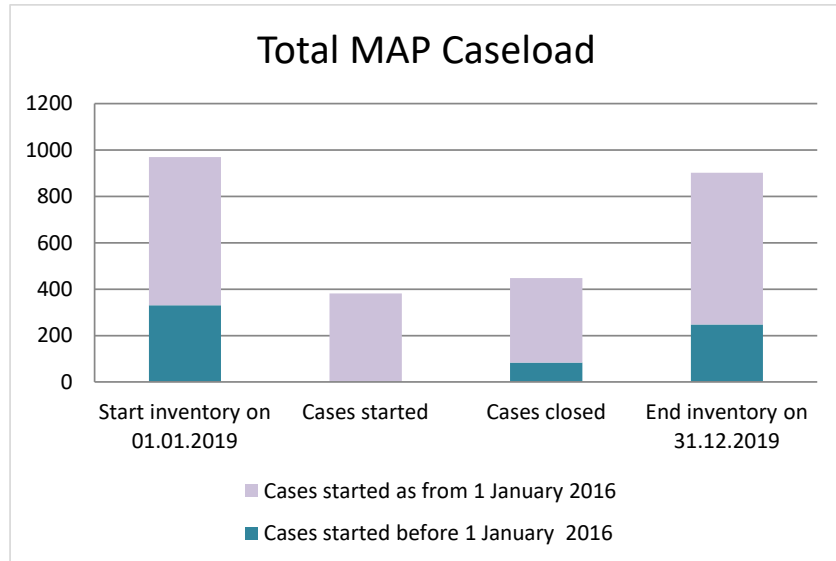
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	12.91	2.61	5.96	10.04
	Switzerland	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	<b>Total Average Time</b>	15.48	1.97	11.73	9.18
<u>Notes:</u>					

## 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

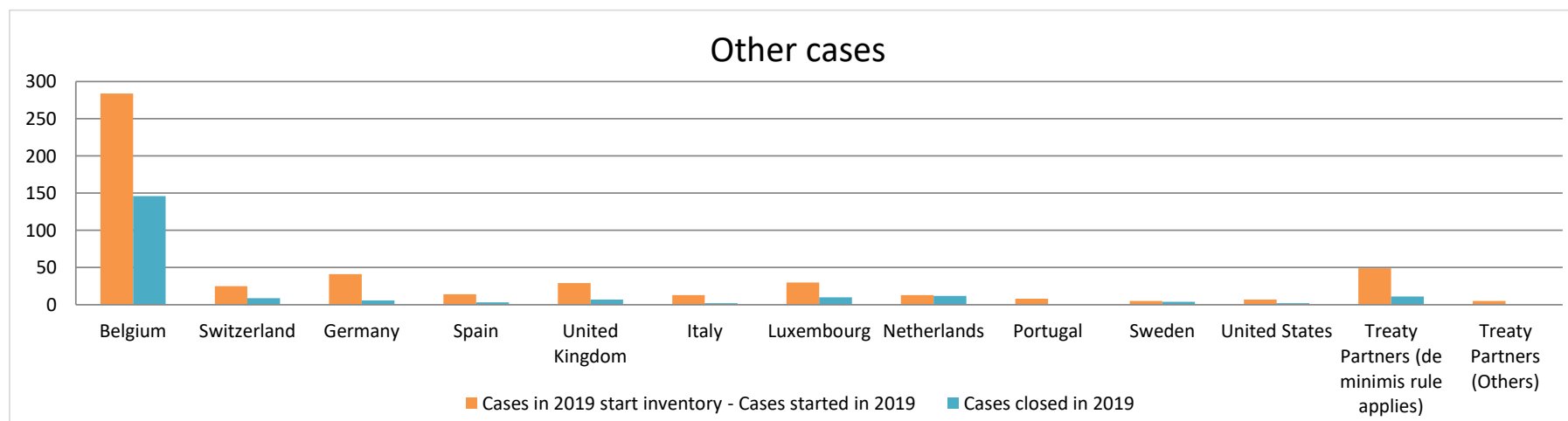
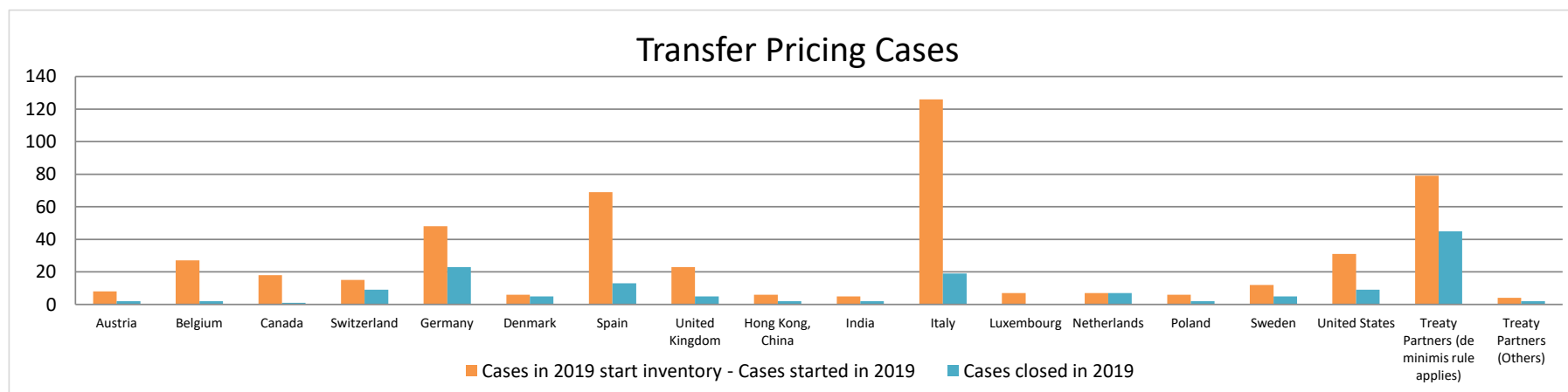
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

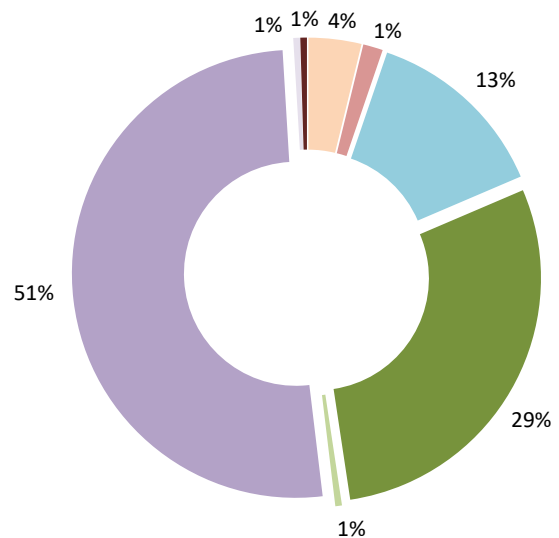
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



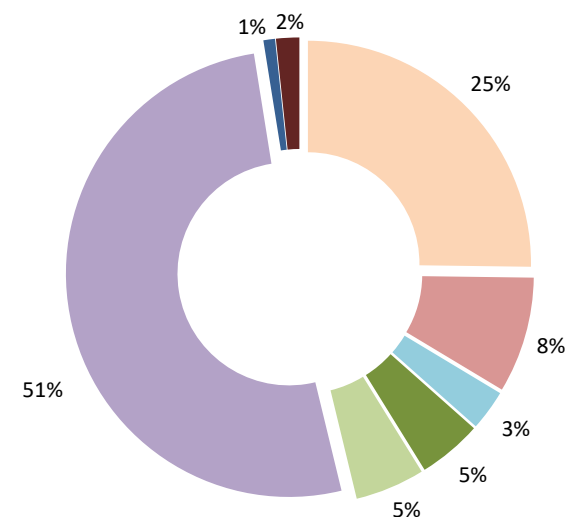
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>8</b>	<b>3</b>	<b>28</b>	<b>61</b>	<b>1</b>	<b>107</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>210</b>
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
<b>Other cases (all)</b>	<b>60</b>	<b>20</b>	<b>7</b>	<b>11</b>	<b>12</b>	<b>122</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>238</b>
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
<b>All cases</b>	<b>68</b>	<b>23</b>	<b>35</b>	<b>72</b>	<b>13</b>	<b>229</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>448</b>

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
<p><b>Notes:</b></p> <p>1) Category of cases: France's CA has classified the transfer pricing and qualification of the permanent establishment cases in attribution / allocation MAP cases.</p> <p>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.</p> <p>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.</p>														



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	0	6
Belgium	12	15	0	0	0	1	0	1	0	0	0	0	25
Canada	17	1	0	0	1	0	0	0	0	0	0	0	17
Switzerland	7	8	0	0	1	5	0	3	0	0	0	0	6
Germany	28	20	0	0	4	0	0	19	0	0	0	0	25
Denmark	5	1	0	0	0	2	0	3	0	0	0	0	1
Spain	52	17	0	1	2	1	0	9	0	0	0	0	56
United Kingdom	9	14	1	0	2	0	0	2	0	0	0	0	18
Hong Kong, China	6	0	0	0	0	2	0	0	0	0	0	0	4
India	3	2	0	0	0	2	0	0	0	0	0	0	3
Italy	70	56	0	0	2	0	0	17	0	0	0	0	107
Luxembourg	4	3	0	0	0	0	0	0	0	0	0	0	7
Netherlands	6	1	1	0	1	3	0	2	0	0	0	0	0
Poland	5	1	0	0	0	2	0	0	0	0	0	0	4
Sweden	11	1	0	0	0	1	0	4	0	0	0	0	7
United States	19	12	0	0	1	3	0	5	0	0	0	0	22
Row 2 Treaty Partners (de minimis rule applies)	70	9	4	0	6	32	0	3	0	0	0	0	34
Row 3 Treaty Partners (Others)	4	0	1	0	0	1	0	0	0	0	0	0	2
Total	333	164	7	1	20	57	0	68	0	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:					

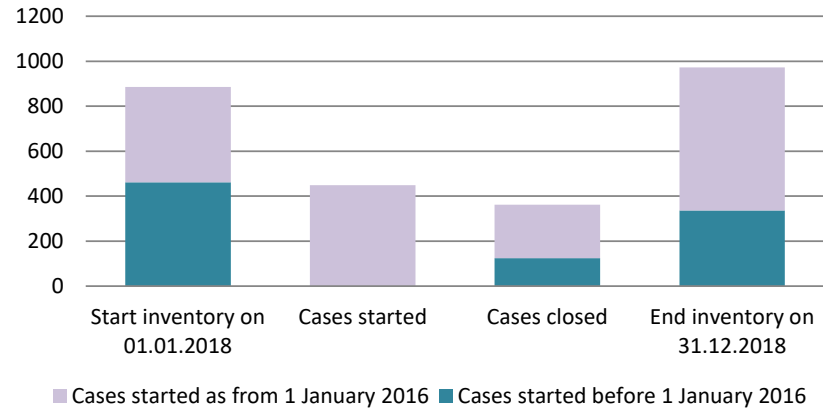
Annex B

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	<b>Total Average Time</b>	15.87	2.02	12.14	7.83
<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

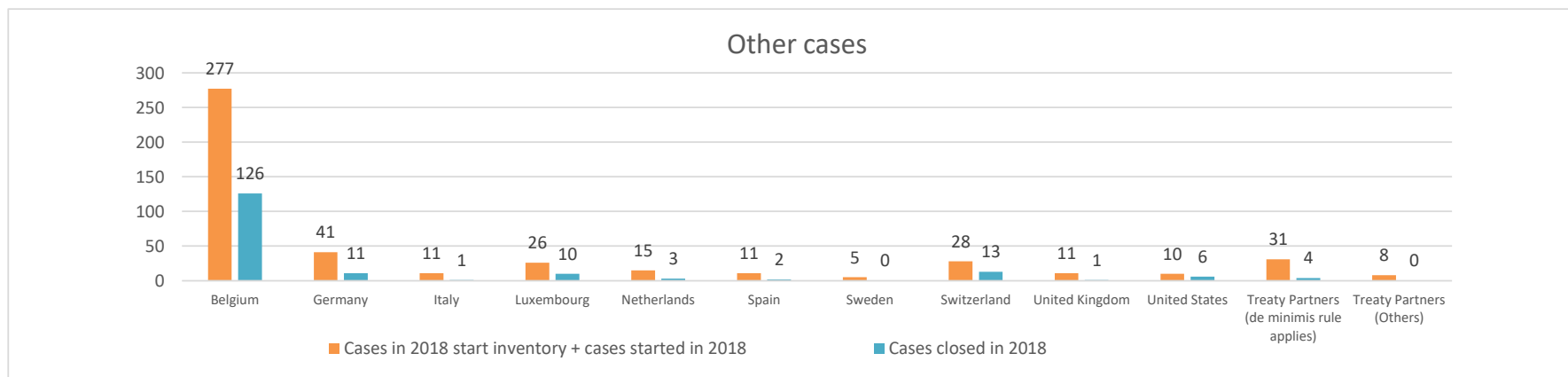
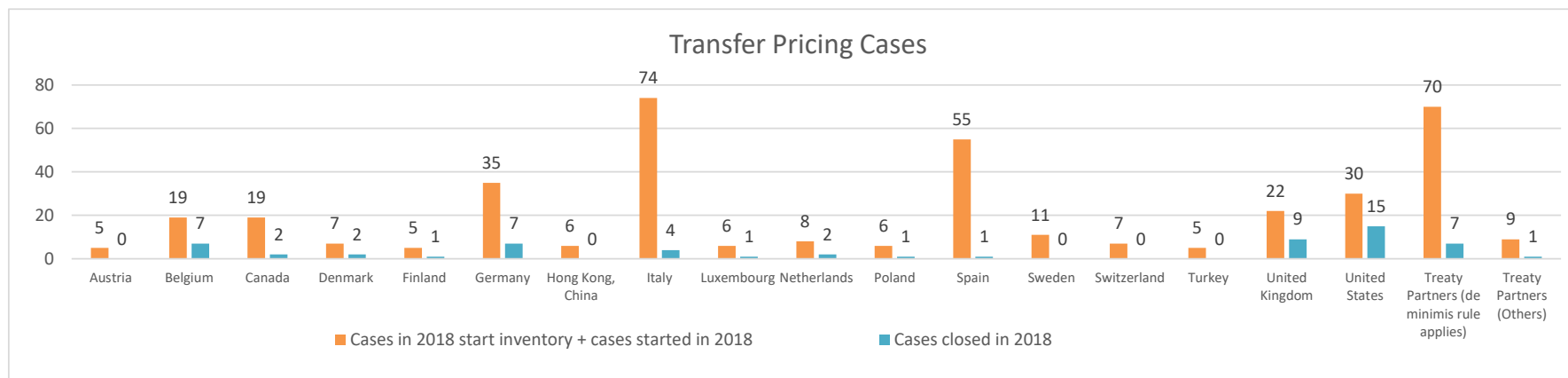
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

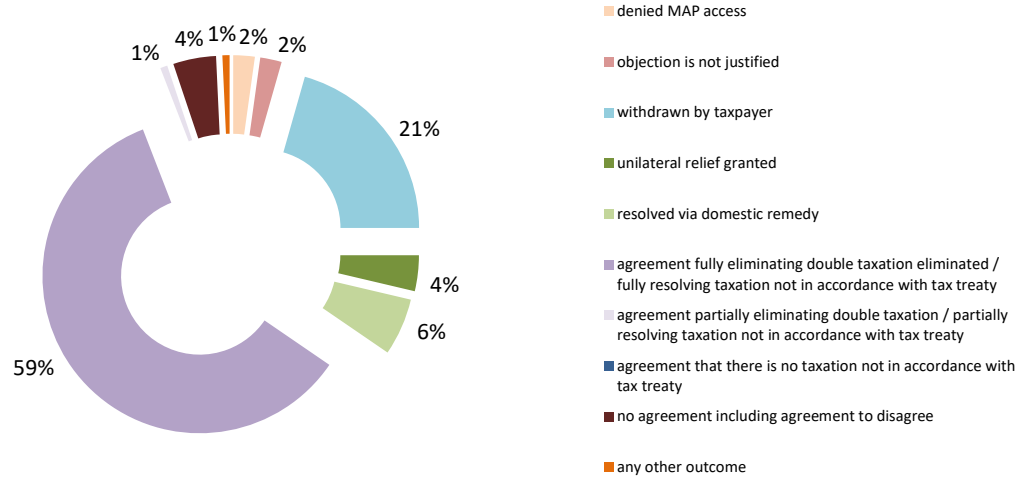
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



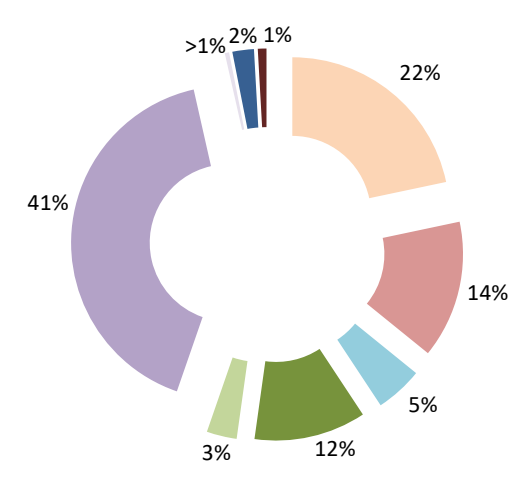
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>3</b>	<b>3</b>	<b>28</b>	<b>5</b>	<b>8</b>	<b>81</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>136</b>
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
<b>Other cases (all)</b>	<b>49</b>	<b>32</b>	<b>11</b>	<b>26</b>	<b>7</b>	<b>93</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>226</b>
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
<b>All cases</b>	<b>52</b>	<b>35</b>	<b>39</b>	<b>31</b>	<b>15</b>	<b>174</b>	<b>2</b>	<b>5</b>	<b>8</b>	<b>1</b>	<b>362</b>



**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

Notes:

- 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
	<b>Total</b>	<b>177</b>	<b>222</b>	<b>3</b>	<b>1</b>	<b>12</b>	<b>4</b>	<b>4</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>339</b>
	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	0	151
	Germany	28	13	4	0	1	1	2	3	0	0	0	0	30
	Italy	2	9	0	1	0	0	0	0	0	0	0	0	10
	Luxembourg	8	18	0	1	0	9	0	0	0	0	0	0	16
	Netherlands	12	3	0	0	0	0	0	3	0	0	0	0	12
	Spain	5	6	1	1	0	0	0	0	0	0	0	0	9
	Sweden	3	2	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	17	11	0	2	1	1	0	5	0	2	2	0	15
	United Kingdom	4	7	0	1	0	0	0	0	0	0	0	0	10
	United States	2	8	0	0	4	0	0	0	0	2	0	0	4
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	24	7	0	0	1	1	1	1	0	0	0	0	27
Row 3	Treaty Partners (Others)	4	4	0	0	0	0	0	0	0	0	0	0	8
	<b>Total</b>	<b>247</b>	<b>227</b>	<b>46</b>	<b>25</b>	<b>8</b>	<b>21</b>	<b>6</b>	<b>65</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>297</b>
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	<b>Treaty Partners (de minimis rule applies)</b>	13.44	1.16	10.75	4.01
Row 3	<b>Treaty Partners (Others)</b>	0.13	0.02	n.a.	n.a.
	<b>Total Average Time</b>	15.00	1.29	12.04	5.60
<b>Notes:</b>					
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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	17.48	1.16	3.83	7.24
Row 3	<b>Treaty Partners (Others)</b>	n.a.	n.a.	n.a.	n.a.
	<b>Total Average Time</b>	10.02	1.93	7.63	7.94
<u>Notes:</u>					

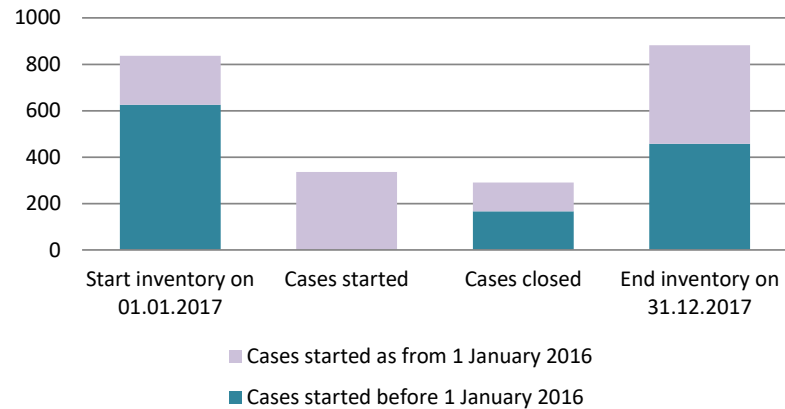
**Annex B**

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

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

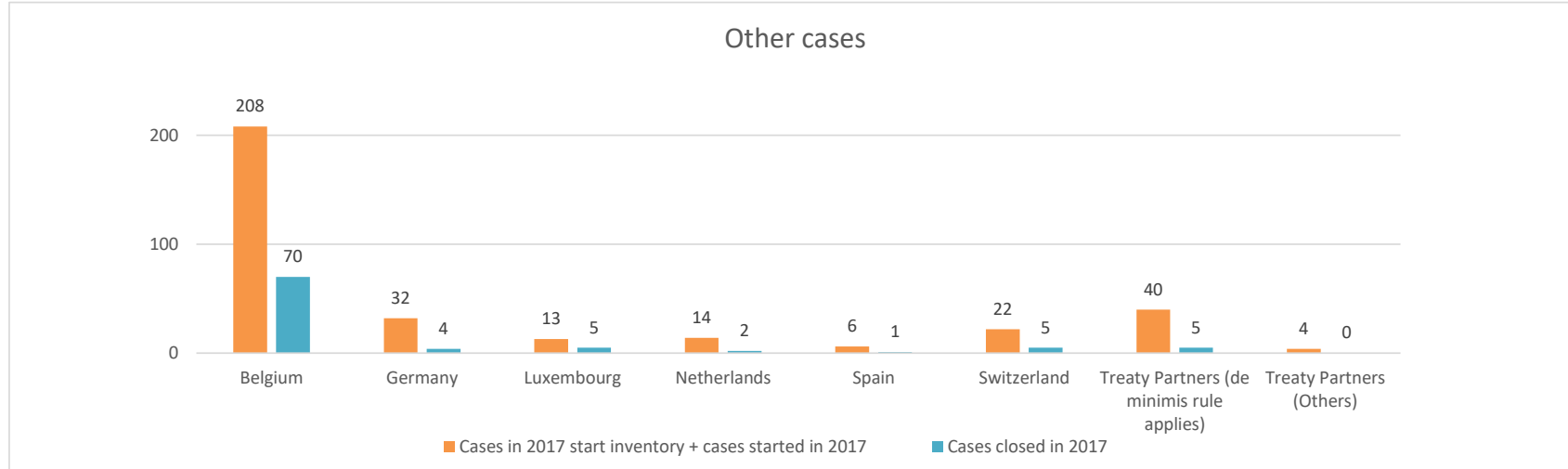
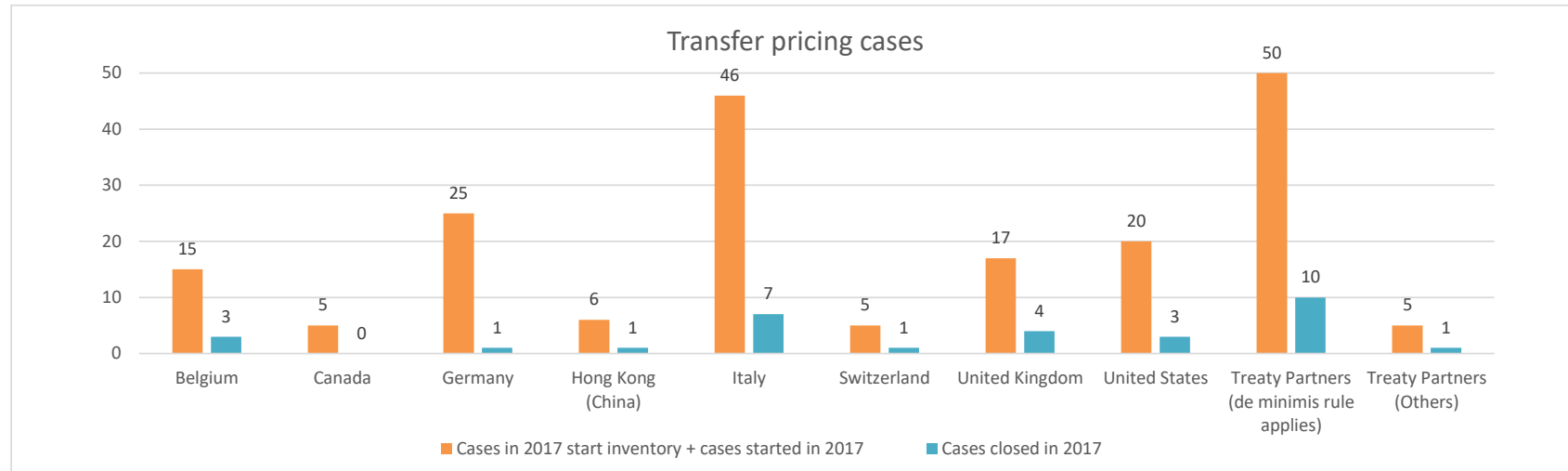
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

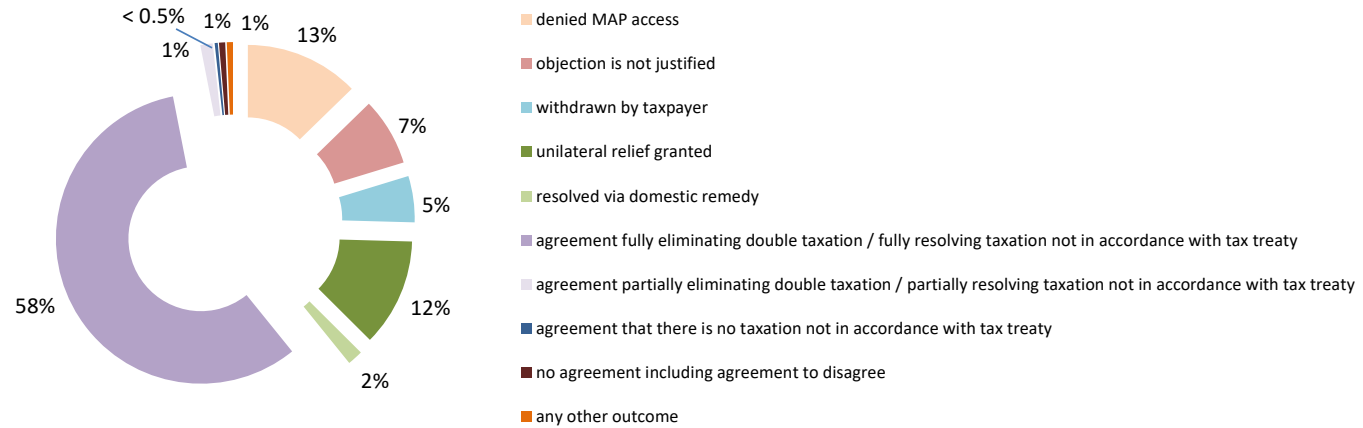


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
<b>Transfer pricing cases (all)</b>	<b>7</b>	<b>3</b>	<b>8</b>	<b>15</b>	<b>3</b>	<b>93</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>134</b>
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
<b>Other cases (all)</b>	<b>30</b>	<b>19</b>	<b>7</b>	<b>20</b>	<b>2</b>	<b>75</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>157</b>
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
<b>All cases</b>	<b>37</b>	<b>22</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>168</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>291</b>

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	0	2	0	0	1	0	12
	Canada	2	3	0	0	0	0	0	0	0	0	0	0	5
	Germany	9	16	0	0	0	0	0	1	0	0	0	0	24
	Hong Kong (China)	1	5	1	0	0	0	0	0	0	0	0	0	5
	Italy	23	23	0	0	0	2	0	5	0	0	0	0	39
	Spain	3	12	0	0	0	1	0	0	0	0	0	0	14
	Switzerland	1	4	0	0	0	0	0	1	0	0	0	0	4
	United Kingdom	6	11	2	0	1	1	0	0	0	0	0	0	13
	United States	9	11	1	0	0	1	0	1	0	0	0	0	17
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	31	19	2	0	1	4	1	2	0	0	0	0	40
Row 3	<b>Treaty Partners (Others)</b>	2	3	0	0	1	0	0	0	0	0	0	0	4
	<b>Total</b>	92	117	6	0	3	9	1	12	0	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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	20	20	2	2	1	0	0	0	0	0	0	0	35
Row 3	<b>Treaty Partners (Others)</b>	4	0	0	0	0	0	0	0	0	0	0	0	4
	<b>Total</b>	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	<b>Treaty Partners (de minimis rule applies)</b>	9.51	1.10	10.41	1.23
Row 3	<b>Treaty Partners (Others)</b>	15.43	1.17		
	<b>Total Average Time</b>	11.06	1.12	7.40	6.45
<u>Notes:</u>					

Annex B

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

Table 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	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>	3.18	0.93	1.70	3.16
Row 3	<b>Treaty Partners (Others)</b>				
	<b>Total Average Time</b>	5.58	1.28	3.66	4.88
<u>Notes:</u>					

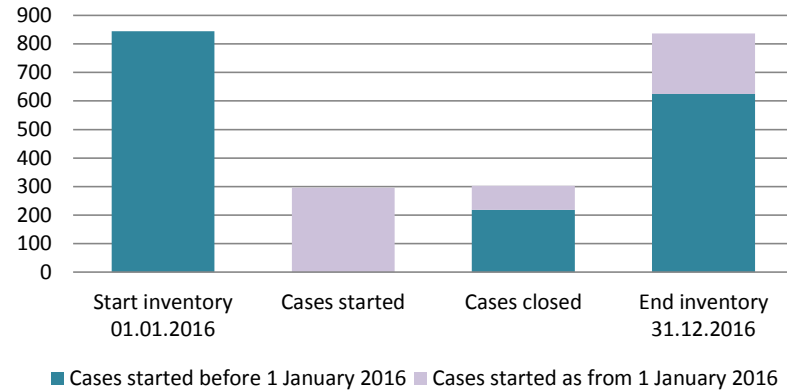
**Annex B**

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

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

## 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.

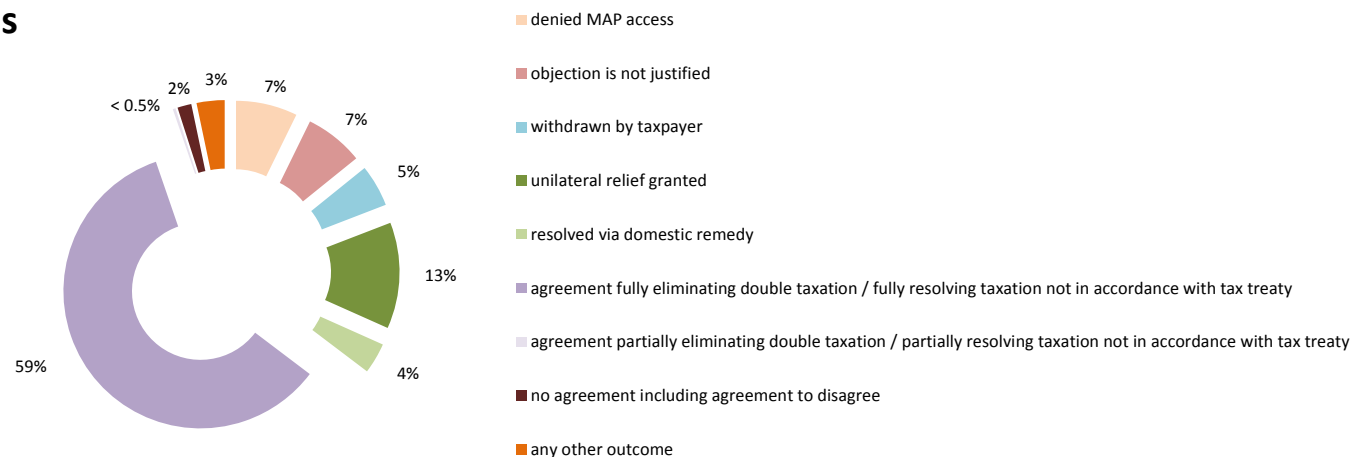
France specified that a relevant indicator to compare with the average time taken for closing pre-2016 cases would be the median time taken, adjusted to eliminate a few exceptional cases which were impossible to settle because of external factors. This median is 28 months.

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
<b>Transfer pricing cases (all)</b>	<b>8</b>	<b>1</b>	<b>11</b>	<b>23</b>	<b>1</b>	<b>113</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>160</b>
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
<b>Other cases (all)</b>	<b>14</b>	<b>20</b>	<b>4</b>	<b>15</b>	<b>10</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>143</b>
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
<b>All cases</b>	<b>22</b>	<b>21</b>	<b>15</b>	<b>38</b>	<b>11</b>	<b>180</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>10</b>	<b>303</b>

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*<sup>48</sup>) 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*).

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<sup>48</sup> <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
<b>2009 or prior</b>	50	22			10	3	40	19	2	1		
<b>2010</b>	29	4			7	-	22	4	1	-		
<b>2011</b>	38	5			11	-	27	5	1	-		
<b>2012</b>	92	6			24	-	68	6	2	-		
<b>2013</b>	107	18			31	7	76	11	2	-		
<b>2014</b>	167	11			24	-	143	11	2	-		
<b>2015</b>			156	17	30	9	126	8	1	--		
<b>Total</b>	<b>483</b>	<b>66</b>	<b>156</b>	<b>17</b>	<b>137</b>	<b>19</b>	<b>502</b>	<b>64</b>	<b>11</b>	<b>1</b>	<b>28</b>	<b>29</b>

### 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		
<b>Total</b>	<b>560</b>	<b>58</b>	<b>189</b>	<b>12</b>	<b>266</b>	<b>4</b>	<b>483</b>	<b>66</b>	<b>6</b>	<b>0</b>	<b>29</b>	

### 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		
<b>Total</b>	<b>481</b>	<b>44</b>	<b>198</b>	<b>18</b>	<b>119</b>	<b>4</b>	<b>560</b>	<b>58</b>	<b>4</b>	<b>0</b>	<b>30</b>	

### 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
<b>2006 or prior</b>	56	16			22	4	34	12	5	4		
<b>2007</b>	37	5			12	0	25	5	1	0		
<b>2008</b>	50	5			23	1	27	4	9	0		
<b>2009</b>	105	0			41	0	64	0	6	0		
<b>2010</b>	101	2			23	1	78	1	2	1		
<b>2011</b>	154	8			27	2	127	6	1	1		
<b>2012</b>			176	5	13	0	163	5	0	0		
<b>Total</b>	<b>503</b>	<b>36</b>	<b>176</b>	<b>5</b>	<b>161</b>	<b>8</b>	<b>518</b>	<b>33</b>	<b>23</b>	<b>6</b>	<b>41</b>	

### 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			
<b>Total</b>	<b>461</b>	<b>29</b>	<b>164</b>	<b>9</b>	<b>104</b>	<b>2</b>	<b>503</b>	<b>36</b>	<b>18</b>	<b>0</b>	<b>32</b>	

### 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			
<b>Total</b>	<b>399</b>	<b>28</b>	<b>132</b>	<b>3</b>	<b>63</b>	<b>2</b>	<b>461</b>	<b>29</b>	<b>7</b>	<b>0</b>		<b>35</b>



### 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				
<b>Total</b>	<b>300</b>	<b>28</b>	<b>169</b>		<b>70</b>		<b>399</b>	<b>28</b>	<b>5</b>			<b>22</b>

### 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				
<b>Total</b>	<b>277</b>	<b>24</b>	<b>147</b>	<b>7</b>	<b>124</b>	<b>3</b>	<b>300</b>	<b>28</b>	<b>6</b>			<b>30</b>

### 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:

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year<sup>1</sup></b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
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		
<b>Total</b>	<b>254</b>	<b>100</b>	<b>121</b>	<b>233</b>	<b>6</b>	<b>36</b>

<sup>1</sup> 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:

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year<sup>1</sup></b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
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		
<b>Total</b>	<b>278</b>	<b>104</b>	<b>128</b>	<b>254</b>	<b>9</b>	<b>38</b>

<sup>1</sup> 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.