

Mutual Agreement Procedure Statistics per jurisdiction

Germany

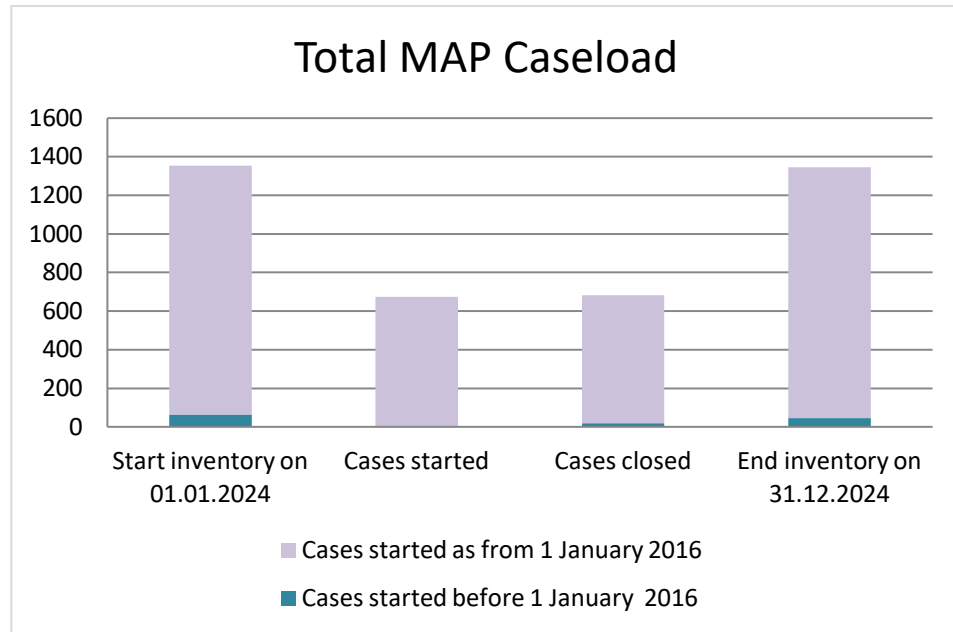
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2023-2024 APA Statistics



Germany

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	23	0	5	18
Other cases	41	0	13	28

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	698	346	314	730
Other cases	591	328	350	569

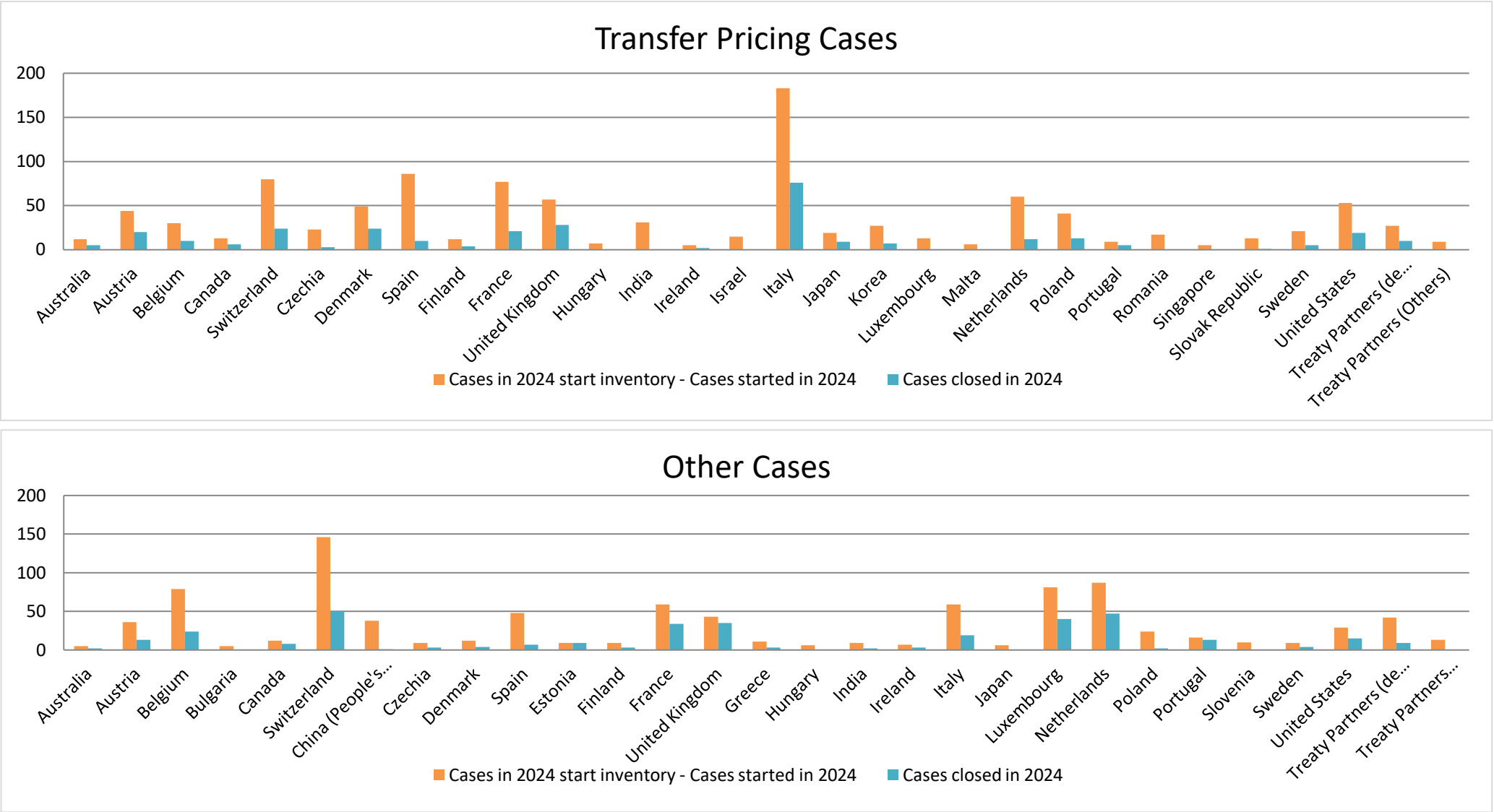
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	131.98
Other cases	120.78

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.85	3.51	13.18	12.96
Other cases	19.73	4.87	15.57	11.23

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

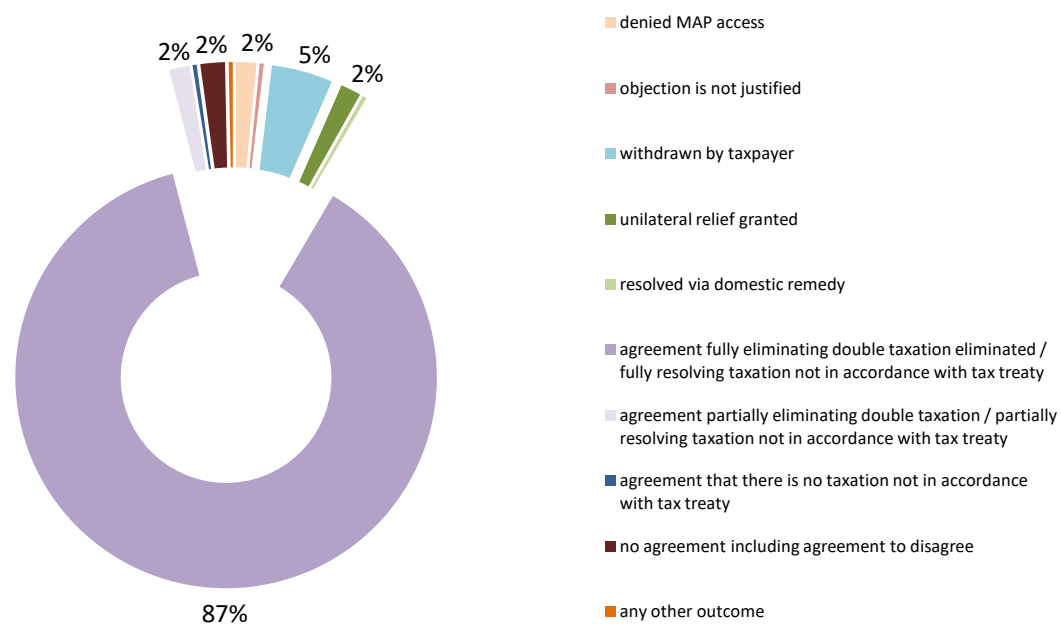
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs



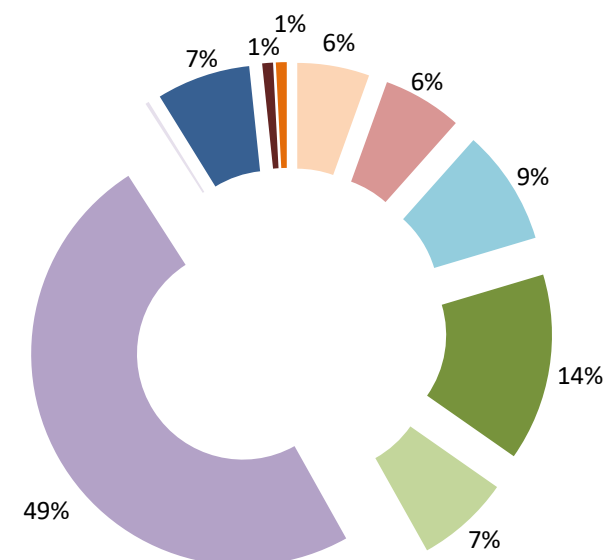
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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)	5	1	15	5	1	279	5	1	6	1	319
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	2	1	5
Cases started as from 1 January 2016	5	1	15	5	1	277	5	1	4	0	314
Other cases (all)	20	22	32	52	26	178	1	26	3	3	363
Cases started before 1 January 2016	0	1	0	0	1	5	0	4	2	0	13
Cases started as from 1 January 2016	20	21	32	52	25	173	1	22	1	3	350
All cases	25	23	47	57	27	457	6	27	9	4	682

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	23	0	0	0	0	0	2	0	0	2	1	18	131.98
Row 2	Others	41	0	1	0	0	1	5	0	4	2	0	28	120.78
Row 3	Total	64	0	1	0	0	1	7	0	4	4	1	46	123.89
<u>Notes:</u> Definition of a MAP case and counting of MAP cases Please refer to the definitions provided by Germany in the previous years. Category of cases Please refer to the definitions provided by Germany in the previous years. Potential mismatches between 2024 start inventory and 2023 end inventory Notes on the computation of average time Please refer to the definitions provided by Germany in the previous years. Other Notes on Annex A														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Australia	8	4	0	0	0	0	0	5	0	0	0	7
	Austria	26	18	0	0	1	0	1	18	0	0	0	24
	Belgium	21	9	0	0	0	0	0	10	0	0	0	20
	Canada	11	2	0	1	0	0	0	5	0	0	0	7
	Switzerland	39	41	1	0	1	1	0	21	0	0	0	56
	Czechia	20	3	0	0	0	1	0	2	0	0	0	20
	Denmark	29	20	1	0	0	0	0	23	0	0	0	25
	Spain	56	30	0	0	1	0	0	9	0	0	0	76
	Finland	7	5	0	0	0	0	0	4	0	0	0	8
	France	45	32	1	0	1	1	0	17	1	0	0	56
	United Kingdom	44	13	0	0	0	1	0	27	0	0	0	29
	Hungary	6	1	0	0	0	0	0	0	0	0	0	7
	India	27	4	0	0	0	0	0	0	0	0	0	31
	Ireland	4	1	1	0	0	0	0	1	0	0	0	3
	Israel	13	2	0	0	0	0	0	0	0	0	0	15
	Italy	121	62	0	0	5	0	0	67	3	0	1	107
	Japan	18	1	0	0	0	0	0	8	0	0	1	10
	Korea	23	4	0	0	0	0	0	7	0	0	0	20
	Luxembourg	8	5	0	0	0	0	0	0	0	0	0	13
	Malta	2	4	0	0	0	0	0	0	0	0	0	6
	Netherlands	16	44	1	0	2	0	0	8	0	1	0	48
	Poland	36	5	0	0	2	0	0	11	0	0	0	28
	Portugal	8	1	0	0	0	0	0	5	0	0	0	4
	Romania	13	4	0	0	0	0	0	0	0	0	0	17
	Singapore	5	0	0	0	0	0	0	0	0	0	0	5
	Slovak Republic	11	2	0	0	0	0	0	1	0	0	0	12
	Sweden	9	12	0	0	1	0	0	4	0	0	0	16
	United States	39	14	0	0	1	0	0	17	1	0	0	34
Row 2	Treaty Partners (de minimis rule applies)	24	3	0	0	0	1	0	7	0	0	2	17
Row 3	Treaty Partners (Others)	9	0	0	0	0	0	0	0	0	0	0	9
	Total	698	346	5	1	15	5	1	277	5	1	4	730
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	Australia	2	3	0	0	0	0	0	2	0	0	0	0	3
	Austria	18	18	1	0	2	1	3	6	0	0	0	0	23
	Belgium	58	21	0	2	1	4	3	12	0	2	0	0	55
	Bulgaria	4	1	0	0	0	0	0	0	0	0	0	0	5
	Canada	8	4	0	0	3	1	1	1	0	2	0	0	4
	Switzerland	81	65	1	0	4	2	3	38	0	2	0	0	96
	China (People's Republic of)	33	5	0	0	1	0	0	0	0	0	0	0	37
	Czechia	7	2	0	0	0	0	0	0	0	0	0	3	6
	Denmark	5	7	0	0	0	1	0	3	0	0	0	0	8
	Spain	43	5	0	3	1	0	1	2	0	0	0	0	41
	Estonia	9	0	0	0	0	1	0	7	0	1	0	0	0
	Finland	5	4	0	1	1	0	0	1	0	0	0	0	6
	France	49	10	1	1	3	2	6	16	1	4	0	0	25
	United Kingdom	18	25	3	4	1	7	0	16	0	4	0	0	8
	Greece	7	4	1	0	0	0	0	2	0	0	0	0	8
	Hungary	5	1	0	0	0	0	0	0	0	0	0	0	6
	India	5	4	1	0	1	0	0	0	0	0	0	0	7
	Ireland	3	4	1	0	0	1	0	1	0	0	0	0	4
	Italy	41	18	1	0	4	5	1	8	0	0	0	0	40
	Japan	3	3	0	0	0	0	0	0	0	0	0	0	6
	Luxembourg	25	56	1	2	1	23	2	11	0	0	0	0	41
	Netherlands	44	43	4	4	7	3	0	29	0	0	0	0	40
	Poland	22	2	0	1	0	0	1	0	0	0	0	0	22
	Portugal	14	2	3	1	0	0	1	4	0	3	1	0	3
	Slovenia	10	0	0	0	0	0	0	0	0	0	0	0	10
	Sweden	7	2	0	0	1	0	2	1	0	0	0	0	5
	United States	16	13	0	0	1	0	1	9	0	4	0	0	14
Row 2	Treaty Partners (de minimis rule applies)	36	6	2	2	0	1	0	4	0	0	0	0	33
Row 3	Treaty Partners (Others)	13	0	0	0	0	0	0	0	0	0	0	0	13
	Total	591	328	20	21	32	52	25	173	1	22	1	3	569
	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	749
>=2 and <4 years old	345
>=4 and <6 years old	118
>=6 years old	65

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	Australia	26.08	3.01	13.33	24.42
	Austria	19.83	1.94	11.44	11.44
	Belgium	16.98	3.19	15.58	4.20
	Canada	32.77	1.14	19.00	13.77
	Switzerland	13.28	3.59	10.61	8.18
	Czechia	26.69	10.99	13.02	13.68
	Denmark	16.43	4.51	6.67	11.23
	Spain	30.99	10.01	10.97	20.02
	Finland	24.95	1.64	15.81	9.14
	France	22.40	2.70	13.44	13.44
	United Kingdom	16.11	3.89	7.75	8.89
	Ireland	29.13	1.45	4.41	4.60
	Italy	26.09	2.16	17.20	10.44
	Japan	43.39	1.54	17.59	25.80
	Korea	37.64	3.20	9.05	38.37
	Netherlands	14.51	4.60	18.01	6.50
	Poland	43.30	3.37	30.25	13.24
	Portugal	34.20	6.23	19.31	14.89
	Slovak Republic	18.58	1.15	2.24	16.34
	Sweden	16.90	17.90	4.10	12.80
Row 2	United States	25.28	1.80	9.36	16.00
	Treaty Partners (de minimis rule applies)	28.33	5.00	8.92	22.00
	Total	23.85	3.51	13.18	12.96
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		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	12.64
	Cases closed in the Bilateral stage	24.34
	Notes:	

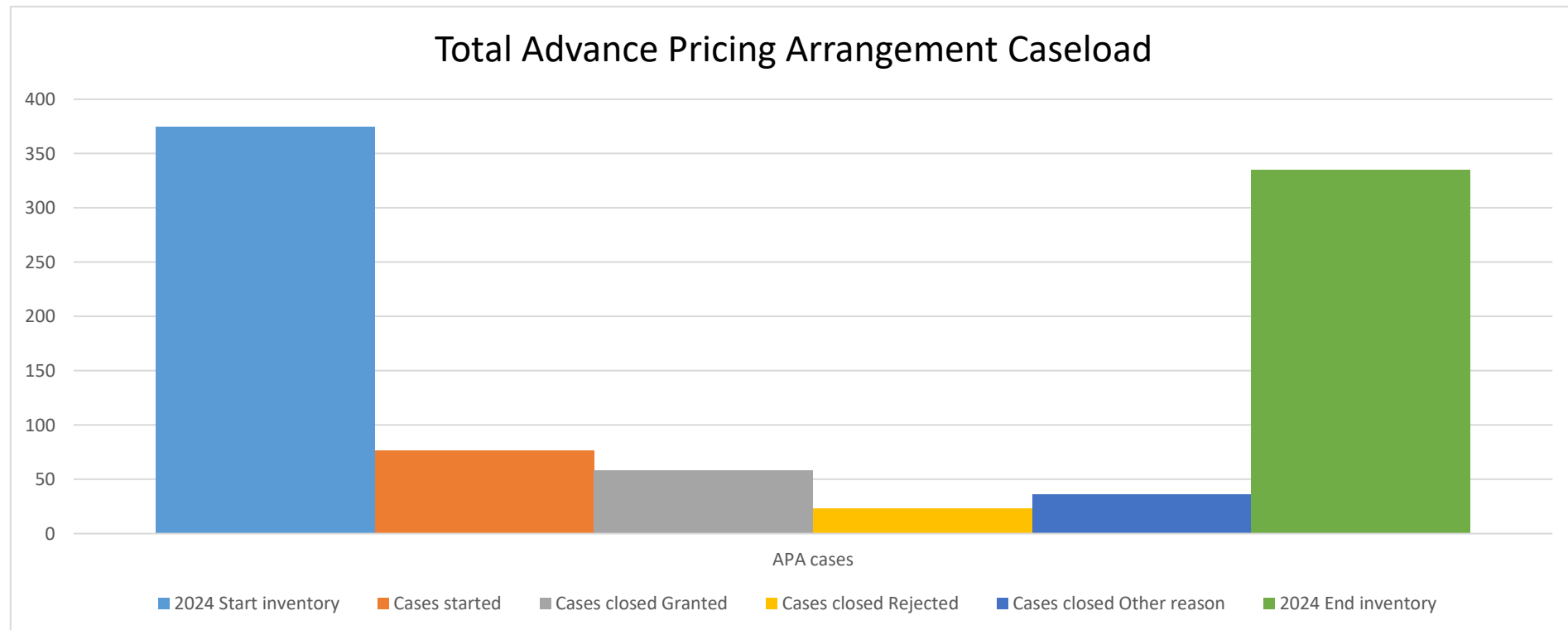
Annex B
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

	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	Australia	13.48	7.30	5.08	8.40	
	Austria	18.72	2.84	17.03	9.85	
	Belgium	19.63	2.89	13.63	15.95	
	Canada	11.96	3.11	5.45	15.89	
	Switzerland	14.56	6.72	11.29	4.60	
	China (People's Republic of)	10.62	0.59	n.a.	n.a.	
	Czechia	11.70	2.05	13.46	3.52	
	Denmark	25.04	3.51	5.22	25.64	
	Spain	47.15	1.24	24.29	24.48	
	Estonia	48.84	1.34	32.64	49.34	
	Finland	10.98	31.81	1.71	14.76	
	France	35.73	2.48	34.47	5.70	
	United Kingdom	10.24	6.07	7.01	10.88	
	Greece	24.61	3.51	5.62	8.43	
	India	6.92	1.36	n.a.	n.a.	
	Ireland	8.90	1.05	n.a.	n.a.	
	Italy	27.30	2.61	23.02	20.77	
	Luxembourg	7.04	4.48	15.73	12.07	
	Netherlands	16.72	7.17	14.71	6.55	
	Poland	49.04	1.00	n.a.	n.a.	
	Portugal	28.87	1.08	24.51	12.99	
	Sweden	18.07	0.73	3.79	17.70	
	United States	12.40	11.86	7.85	9.55	
	Row 2	Treaty Partners (de minimis rule applies)	43.02	1.07	13.42	36.81
		Total	19.73	4.87	15.57	11.23
	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	14.86
	Cases closed in the Bilateral stage	20.52
Notes:		

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	21.68	4.22	14.16	12.25
	Notes:				

Germany

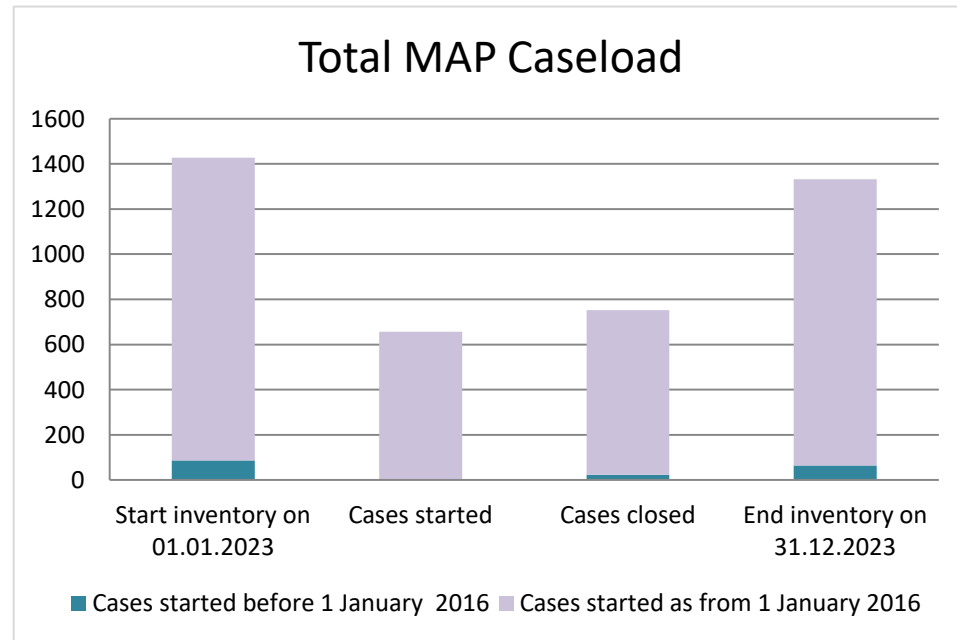


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	375	77	58	23	36	335	54.10

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	375	77	58	23	36	335	54.10
	Notes:						
	Reporting period followed	From 2024-01-01 to 2024-12-31					
	Definition of "Start Date" and "End Date" followed:	The Start Date used here is the receipt of the APA request. The End Date used here is Signing of the APA Agreement by the jurisdictions involved.					
	Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.					
	Further information						

Germany

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	27	0	4	23
Other cases	59	0	18	41

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	648	325	285	688
Other cases	694	331	445	580

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	138.09
Other cases	123.97

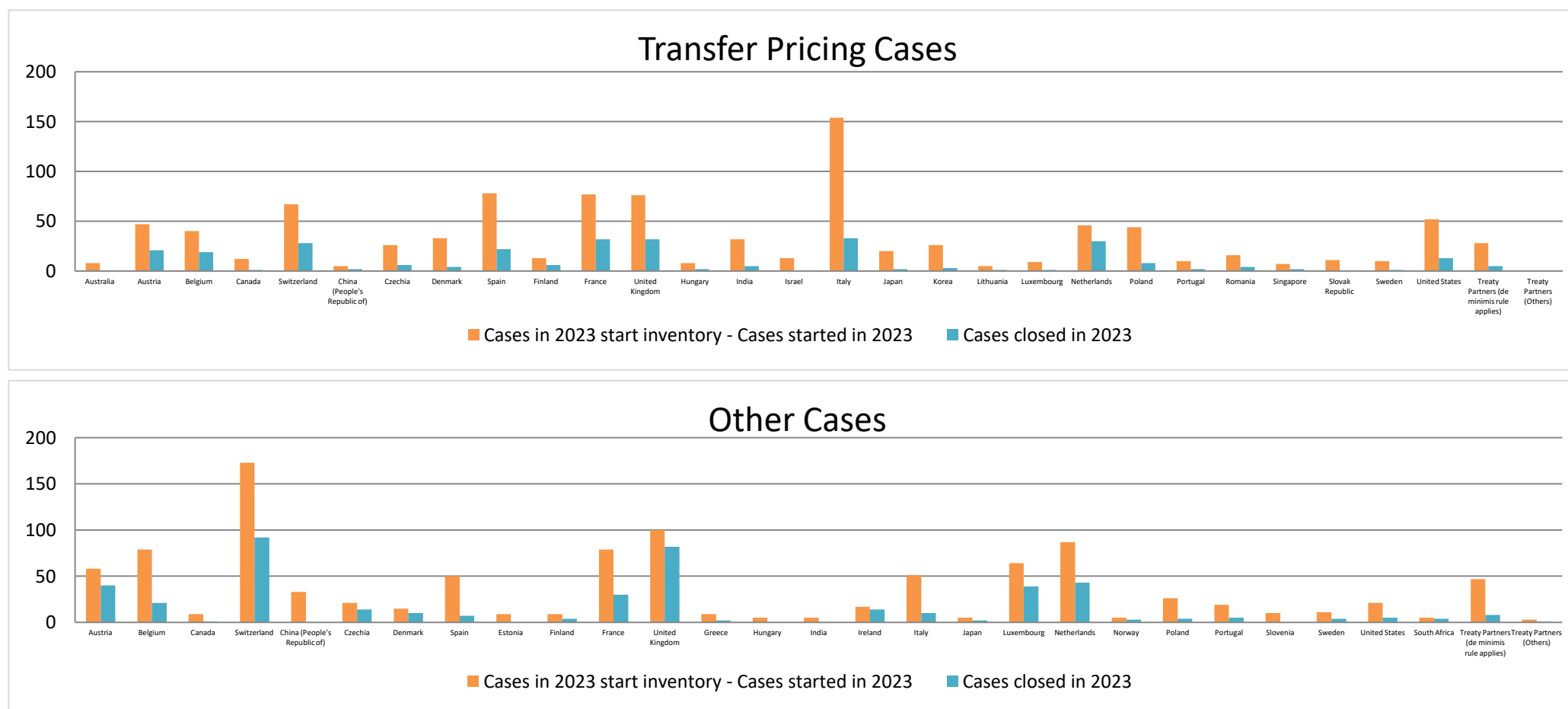
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	21.68	5.08	16.75	10.07
Other cases	22.39	3.46	12.31	16.29

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

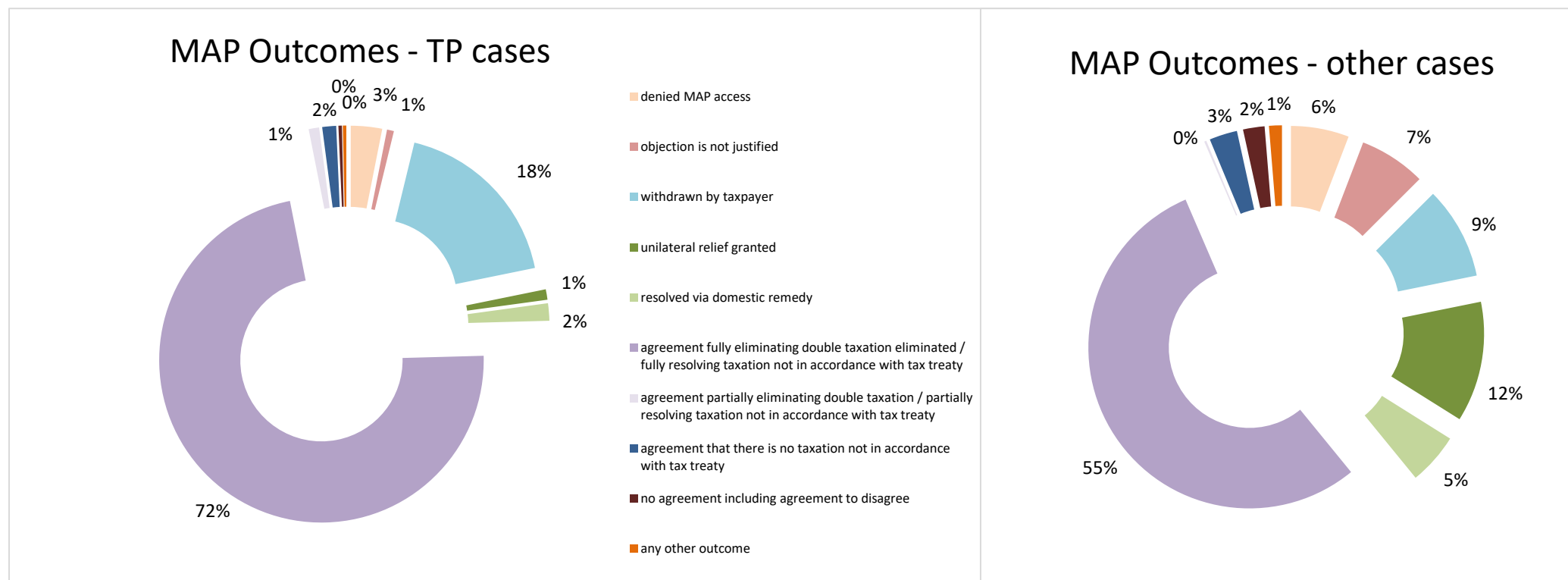
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	9	2	52	3	5	209	3	4	1	1	289
Cases started before 1 January 2016	1	0	0	0	0	2	0	0	1	0	4
Cases started as from 1 January 2016	8	2	52	3	5	207	3	4	0	1	285
Other cases (all)	27	31	43	56	24	252	1	13	10	6	463
Cases started before 1 January 2016	2	3	0	1	0	9	0	0	3	0	18
Cases started as from 1 January 2016	25	28	43	55	24	243	1	13	7	6	445
All cases	36	33	95	59	29	461	4	17	11	7	752

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	27	1	0	0	0	0	2	0	0	1	0	23	138.09
Row 2	Others	59	2	3	0	1	0	9	0	0	3	0	41	123.97
Row 3	Total	86	3	3	0	1	0	11	0	0	4	0	64	126.54
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Please refer to the definitions provided by Germany in the previous years.</p> <p>Category of cases Please refer to the definitions provided by Germany in the previous years.</p> <p>Notes on the computation of average time Please refer to the definitions provided by Germany in the previous years.</p>														

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	Australia	5	3	0	0	0	0	0	0	0	0	0	8
	Austria	39	8	0	0	1	0	0	20	0	0	0	26
	Belgium	24	16	0	0	4	0	4	11	0	0	0	21
	Canada	10	2	0	0	0	0	0	1	0	0	0	11
	Switzerland	35	32	0	0	5	0	0	22	1	0	0	39
	China (People's Republic of)	1	4	0	0	2	0	0	0	0	0	0	3
	Czechia	17	9	0	0	4	0	0	2	0	0	0	20
	Denmark	24	9	0	0	0	0	0	4	0	0	0	29
	Spain	51	27	4	1	2	0	0	15	0	0	0	56
	Finland	9	4	0	1	0	0	0	5	0	0	0	7
	France	42	35	1	0	4	0	0	24	0	3	0	45
	United Kingdom	41	35	0	0	1	1	0	29	0	1	0	44
	Hungary	2	6	0	0	2	0	0	0	0	0	0	6
	India	30	2	0	0	5	0	0	0	0	0	0	27
	Israel	13	0	0	0	0	0	0	0	0	0	0	13
	Italy	107	47	1	0	5	2	0	25	0	0	0	121
	Japan	13	7	0	0	2	0	0	0	0	0	0	18
	Korea	21	5	0	0	1	0	0	2	0	0	0	23
	Lithuania	2	3	0	0	0	0	0	1	0	0	0	4
	Luxembourg	8	1	0	0	0	0	0	1	0	0	0	8
	Netherlands	32	14	1	0	3	0	0	25	0	0	1	16
	Poland	29	15	0	0	3	0	0	5	0	0	0	36
	Portugal	9	1	0	0	0	0	0	2	0	0	0	8
	Romania	15	1	0	0	4	0	0	0	0	0	0	12
	Singapore	2	5	0	0	2	0	0	0	0	0	0	5
	Slovak Republic	10	1	0	0	0	0	0	0	0	0	0	11
	Sweden	3	7	0	0	0	0	0	1	0	0	0	9
	United States	32	20	0	0	2	0	0	9	2	0	0	39
Row 2	Treaty Partners (de minimis rule applies)	22	6	1	0	0	0	1	3	0	0	0	23
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	648	325	8	2	52	3	5	207	3	4	1	688
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	40	18	6	0	1	6	3	23	0	1	0	18
	Belgium	55	24	2	2	5	0	2	9	1	0	0	58
	Canada	6	3	0	0	0	0	0	1	0	0	0	8
	Switzerland	84	89	1	7	10	4	3	62	0	1	4	81
	China (People's Republic of)	26	7	0	0	0	0	0	0	0	0	0	33
	Czechia	17	4	0	0	2	1	0	3	0	1	2	7
	Denmark	11	4	0	0	0	2	2	5	0	0	0	5
	Spain	44	6	0	4	1	0	1	1	0	0	0	43
	Estonia	8	1	0	0	0	0	0	0	0	0	0	9
	Finland	8	1	0	0	0	1	0	1	0	2	0	5
	France	58	21	4	1	4	0	5	14	0	2	0	49
	United Kingdom	79	21	2	1	5	14	1	58	0	1	0	18
	Greece	8	1	0	2	0	0	0	0	0	0	0	7
	Hungary	2	3	0	0	0	0	0	0	0	0	0	5
	India	4	1	0	0	0	0	0	0	0	0	0	5
	Ireland	7	10	6	0	1	0	1	6	0	0	0	3
	Italy	40	11	2	0	1	0	0	6	0	1	0	41
	Japan	4	1	0	1	1	0	0	0	0	0	0	3
	Luxembourg	31	33	0	1	0	23	0	15	0	0	0	25
	Netherlands	61	26	0	8	5	2	3	23	0	2	0	44
	Norway	3	2	0	0	1	0	0	1	0	1	0	2
	Poland	24	2	0	0	2	0	0	2	0	0	0	22
	Portugal	10	9	1	0	0	1	1	1	0	1	0	14
	Slovenia	9	1	0	0	0	0	0	0	0	0	0	10
	Sweden	3	8	0	0	0	0	1	3	0	0	0	7
	United States	8	13	0	1	2	1	0	1	0	0	0	16
	South Africa	3	2	0	0	1	0	1	1	0	0	1	1
Row 2	Treaty Partners (de minimis rule applies)	38	9	1	0	1	0	0	6	0	0	0	39
Row 3	Treaty Partners (Others)	3	0	0	0	0	0	0	1	0	0	0	2
	Total	694	331	25	28	43	55	24	243	1	13	7	580
Notes: A case missing from the 2022 MAP Statistics due to a technical problem was added to the 2023 MAP Statistics													

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	735
>=2 and <4 years old	283
>=4 and <6 years old	121
>=6 years old	46

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	26.36	2.84	18.21	10.53
	Belgium	13.26	9.45	15.14	8.91
	Canada	54.05	1.15	26.37	27.68
	Switzerland	14.12	5.22	12.50	5.27
	China (People's Republic of)	0.00	14.99	n.a.	n.a.
	Czechia	24.89	8.21	12.94	17.69
	Denmark	8.79	4.79	7.79	4.31
	Spain	26.98	4.15	12.73	21.10
	Finland	12.73	11.32	9.65	9.15
	France	22.94	5.63	16.25	8.60
	United Kingdom	24.35	3.06	16.03	9.79
	Hungary	0.07	7.50	n.a.	n.a.
	India	18.35	1.01	n.a.	n.a.
	Italy	27.37	3.03	26.01	2.17
	Japan	0.00	14.99	n.a.	n.a.
	Korea	40.81	7.77	25.32	35.90
	Lithuania	38.07	9.30	6.35	31.73
	Luxembourg	34.09	3.22	16.14	17.95
	Netherlands	18.03	4.70	13.77	7.73
	Poland	30.25	8.77	21.37	22.96
	Portugal	83.19	2.93	19.61	63.58
	Romania	13.85	1.13	n.a.	n.a.
	Singapore	0.00	14.99	n.a.	n.a.
	Sweden	44.91	3.65	27.62	17.29
	United States	20.71	3.54	17.10	7.37
Row 2	Treaty Partners (de minimis rule applies)	9.41	7.61	11.14	8.61
	Total	21.68	5.08	16.75	10.07
	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	7
	Cases closed in the Bilateral stage	22
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	Austria	15.68	2.47	10.49	8.00
	Belgium	24.40	2.43	4.41	22.57
	Canada	12.89	0.43	4.90	7.99
	Switzerland	16.69	4.70	12.38	8.74
	Czechia	34.48	1.37	6.66	29.84
	Denmark	12.55	3.22	2.90	9.52
	Spain	21.64	6.27	26.96	6.21
	Finland	27.40	3.74	9.39	18.02
	France	37.63	2.87	16.56	21.87
	United Kingdom	32.03	4.08	9.61	39.50
	Greece	17.98	0.67	n.a.	n.a.
	Ireland	8.49	1.05	24.05	4.43
	Italy	31.51	1.18	19.70	10.77
	Japan	24.02	1.79	n.a.	n.a.
	Luxembourg	10.21	1.50	26.38	7.13
	Netherlands	22.01	3.49	18.09	7.39
	Norway	52.73	1.05	27.09	17.46
	Poland	36.35	13.74	0.31	65.36
	Portugal	9.61	1.53	2.61	5.75
	Sweden	10.82	1.99	3.63	10.16
	United States	7.75	7.00	12.92	3.88
	South Africa	22.43	2.25	13.49	16.42
Row 2	Treaty Partners (de minimis rule applies)	27.33	4.57	11.43	15.00
Row 3	Treaty Partners (Others)	44.75	33.57	2.89	41.85
	Total	22.39	3.46	12.31	16.29
Notes:					

Annex B

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

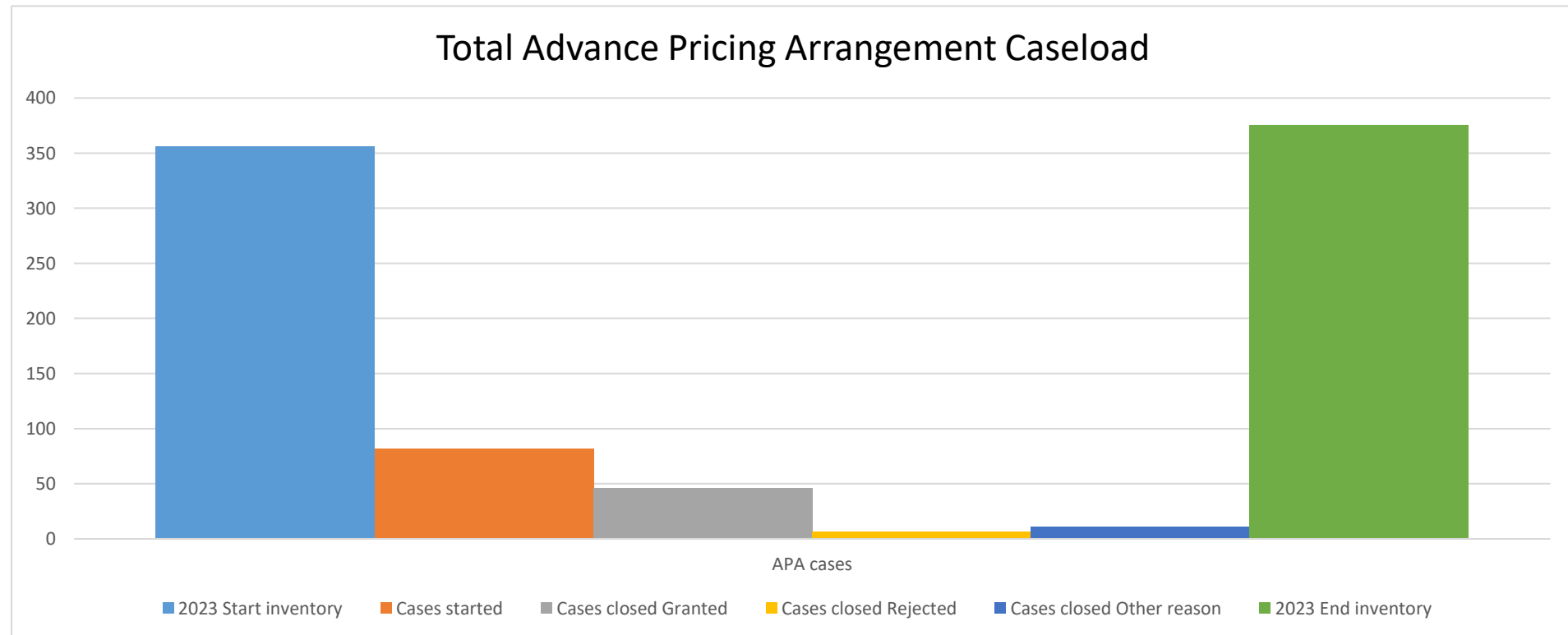
Annex to Table 2: Other MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	10
	Cases closed in the Bilateral stage	25
Notes:		

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	22.11	4.09	14.33	13.46
	Notes:				

Germany

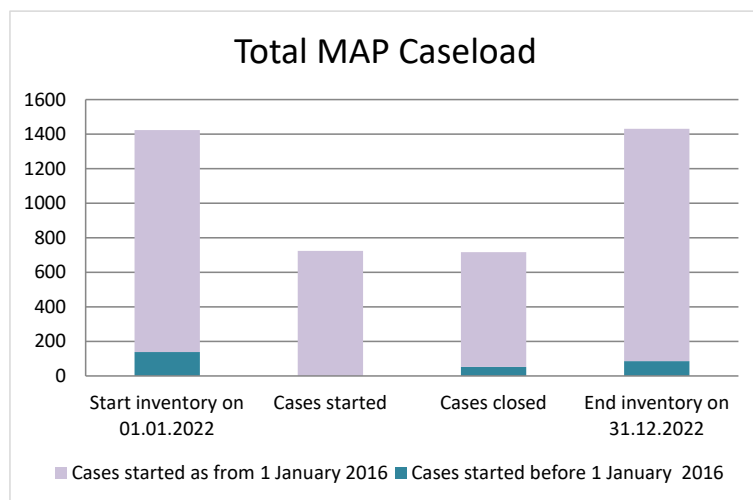


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	356	82	46	6	11	375	44.5

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
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	356	82	46	6	11	375	44.5
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	The Start Date used here is the receipt of the APA request. The End Date used here is Signing of the APA Agreement by the jurisdictions involved.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.						
Further information							

Germany



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	38	0	11	27
Other cases	100	0	41	59

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	586	325	261	650
Other cases	700	399	404	695

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	100.00
Other cases	112.00

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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and

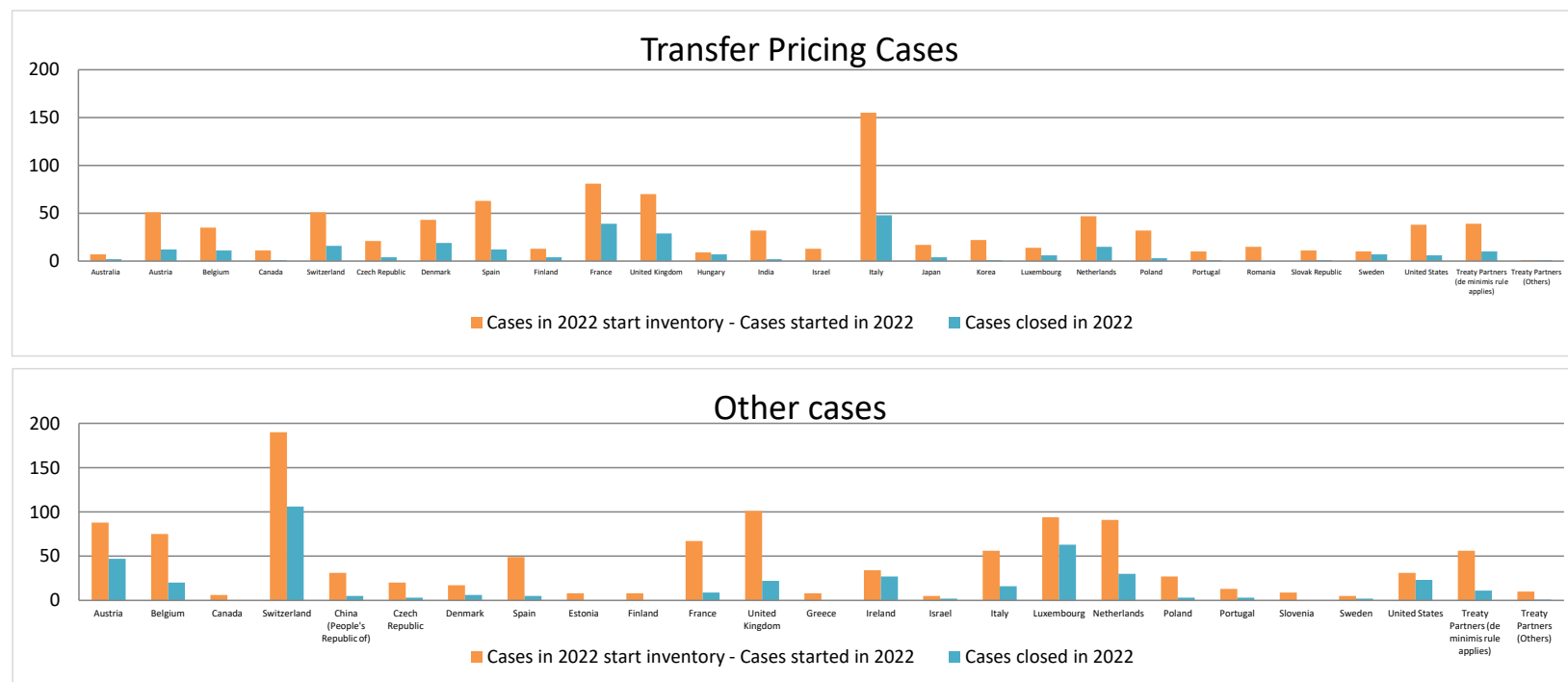
(ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.23	5.56	17.02	10.16
Other cases	18.15	4.16	15.72	10.34

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>

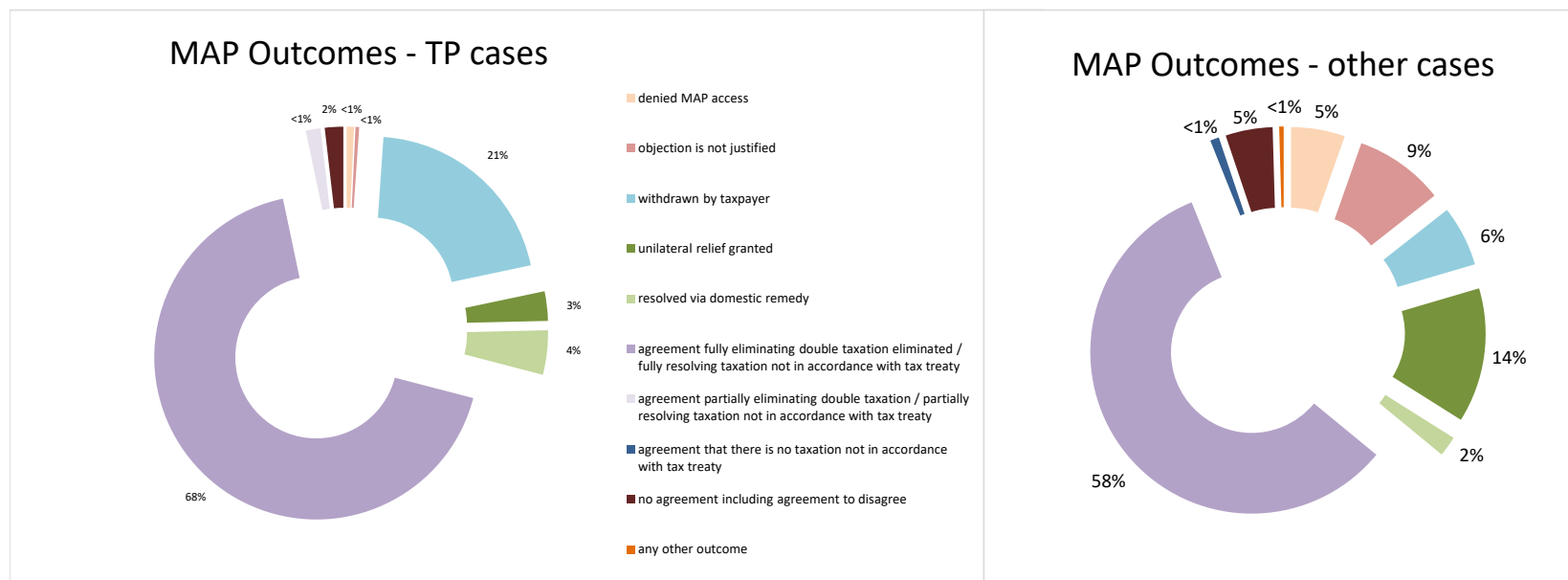
Overview of MAP partners (only for cases started as from 1 January 2016)

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)	2	1	56	8	12	184	4	0	5	0	272
Cases started before 1 January 2016	0	0	2	1	1	3	1	0	3	0	11
Cases started as from 1 January 2016	2	1	54	7	11	181	3	0	2	0	261
Other cases (all)	24	40	27	60	9	258	0	4	21	2	445
Cases started before 1 January 2016	4	4	1	4	1	17	0	0	9	1	41
Cases started as from 1 January 2016	20	36	26	56	8	241	0	4	12	1	404
All cases	26	41	83	68	21	442	4	4	26	2	717

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	38	0	0	2	1	1	3	1	0	3	0	27	100.00
Row 2	Others	100	4	4	1	4	1	17	0	0	9	1	59	112.00
Row 3	Total	138	4	4	3	5	2	20	1	0	12	1	86	109.46
Notes:														
Definition of a MAP case and counting of MAP cases			MAP cases include cases under double taxation conventions, the EU Arbitration Convention and the EU Dispute Resolution Directive. MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.											
Category of cases			An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Any MAP cases that are not attribution / allocation MAP cases are reported as other 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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.											
Other Notes on Annex A			The one case closed as "any other outcome" was case where the taxpayer, a corporation, had been dissolved after the application without a legal successor.											

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	Australia	5	2	0	0	0	0	0	2	0	0	0	5	
	Austria	22	29	0	0	2	0	0	10	0	0	0	39	
	Belgium	19	16	0	0	3	0	0	8	0	0	0	24	
	Canada	8	3	0	0	0	0	0	1	0	0	0	10	
	Switzerland	34	17	0	0	2	0	0	14	0	0	0	35	
	Czech Republic	14	7	0	0	2	0	0	2	0	0	0	17	
	Denmark	20	23	0	0	6	1	0	10	0	2	0	24	
	Spain	40	23	1	0	3	0	0	8	0	0	0	51	
	Finland	2	11	0	0	1	0	0	3	0	0	0	9	
	France	46	35	0	0	10	1	0	27	1	0	0	42	
	United Kingdom	53	17	0	0	3	2	0	24	0	0	0	41	
	Hungary	2	7	0	1	5	1	0	0	0	0	0	2	
	India	27	5	0	0	2	0	0	0	0	0	0	30	
	Israel	2	11	0	0	0	0	0	0	0	0	0	13	
	Italy	104	51	0	0	9	0	3	34	2	0	0	107	
	Japan	13	4	0	0	0	0	0	4	0	0	0	13	
	Korea	20	2	0	0	1	0	0	0	0	0	0	21	
	Luxembourg	9	5	1	0	0	0	0	5	0	0	0	8	
	Netherlands	28	19	0	0	1	1	1	12	0	0	0	32	
	Poland	29	3	0	0	2	0	0	1	0	0	0	29	
	Portugal	7	3	0	0	0	0	0	1	0	0	0	9	
	Romania	14	1	0	0	0	0	0	0	0	0	0	15	
	Slovak Republic	5	6	0	0	0	0	0	1	0	0	0	10	
	Sweden	10	0	0	0	0	0	7	0	0	0	0	3	
	United States	27	11	0	0	0	0	0	6	0	0	0	32	
	Treaty Partners (de minimis rule applies)	25	14	0	0	2	1	0	7	0	0	0	0	29
	Treaty Partners (Others)	1	0	0	0	0	0	0	1	0	0	0	0	0
Total	586	325	2	1	54	7	11	181	3	0	2	0	650	
Notes: As the numer of treaty partners with a de minimis caseload changes from year to year, the figures on 1 January 2022 may change as compared to 31 December 2021. This is what happened here as the caseload with some treaty partners increased in a way that they were not counted as de minimis any more or cases with a treaty partner were counted as de minimis cases for the first time, e.g. if there had been no cases with this treaty partner in the previous year.														

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	Austria	54	34	2	0	2	0	2	41	0	0	0	41	
	Belgium	44	31	4	1	3	4	2	6	0	0	0	55	
	Canada	1	5	0	0	0	0	0	0	0	0	0	6	
	Switzerland	121	69	0	13	3	3	1	81	0	0	5	84	
	China (People's Republic of)	15	16	2	0	1	0	0	2	0	0	0	26	
	Czech Republic	15	5	0	0	2	0	1	0	0	0	0	17	
	Denmark	10	7	0	2	0	0	0	4	0	0	0	11	
	Spain	38	11	2	1	2	0	0	0	0	0	0	44	
	Estonia	6	2	0	0	0	0	0	0	0	0	0	8	
	Finland	6	2	0	0	0	0	0	0	0	0	0	8	
	France	48	19	2	2	0	1	0	4	0	0	0	58	
	United Kingdom	68	33	2	1	3	11	0	4	0	1	0	79	
	Greece	2	6	0	0	0	0	0	0	0	0	0	8	
	Ireland	6	28	0	0	0	0	0	25	0	2	0	7	
	Israel	3	2	0	1	1	0	0	0	0	0	0	3	
	Italy	44	12	2	0	1	2	0	11	0	0	0	40	
	Luxembourg	44	50	0	3	0	32	0	26	0	1	1	31	
	Netherlands	57	34	0	2	4	3	1	17	0	0	3	61	
	Poland	23	4	0	2	0	0	0	1	0	0	0	24	
	Portugal	7	6	2	1	0	0	0	0	0	0	0	10	
	Slovenia	7	2	0	0	0	0	0	0	0	0	0	9	
	Sweden	4	1	0	2	0	0	0	0	0	0	0	3	
	United States	20	11	0	3	4	0	0	14	0	0	2	8	
	Treaty Partners (de minimis rule applies)	47	9	2	2	0	0	1	4	0	0	1	45	
	Treaty Partners (Others)	10	0	0	0	0	0	0	1	0	0	0	9	
	Total	700	399	20	36	26	56	8	241	0	4	12	1	695
	Notes:													
1) As the numer of treaty partners with a de minimis caseload changes from year to year, the figures on 1 January 2022 may change as compared to 31 December 2021. This is what happened here as the caseload with some treaty partners increased in a way that they were not counted as de minimis any more or cases with a treaty partner were counted as de minimis cases for the first time, e.g. if there had been no cases with this treaty partner in the previous year.														
2) The case with "Any other outcome" was closed because the other Treaty Partner was by its own account not able to implement the possible MAP solution, which would have confirmed Germany's right to taxation, because of its domestic time limits.														

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	Australia	26.20	4.14	3.75	26.40
	Austria	15.22	9.13	12.68	6.91
	Belgium	31.94	2.98	11.24	20.70
	Canada	13.18	16.11	2.83	10.36
	Switzerland	20.23	6.83	19.55	3.57
	Czech Republic	12.75	23.08	12.20	1.81
	Denmark	11.26	2.48	5.29	8.99
	Spain	28.18	4.08	10.57	20.46
	Finland	14.64	3.18	16.01	3.42
	France	17.26	7.81	15.28	8.35
	United Kingdom	22.44	3.92	16.73	9.38
	Hungary	15.95	22.01	n.a.	n.a.
	India	16.54	3.80	n.a.	n.a.
	Italy	28.55	4.13	25.15	6.76
	Japan	34.22	1.21	16.67	21.72
	Korea	0.00	20.22	n.a.	n.a.
	Luxembourg	27.75	4.85	23.29	14.61
	Netherlands	18.99	2.48	15.54	8.05
	Poland	35.58	3.08	33.93	9.96
	Portugal	11.97	4.77	4.90	7.07
	Slovak Republic	28.80	8.12	15.12	13.68
	Sweden	23.05	1.15	n.a.	n.a.
	United States	23.82	3.69	22.06	5.21
Row 2	Treaty Partners (de minimis rule applies)	30.61	5.05	14.36	18.74
Row 3	Treaty Partners (Others)	31.82	1.08	19.43	12.39
	Total	22.23	5.56	17.02	10.16
Notes:					

Annex B

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

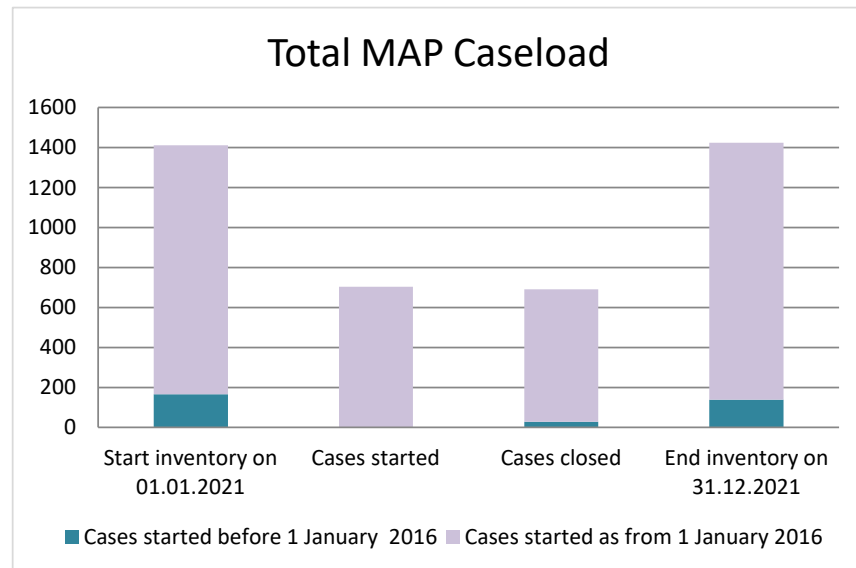
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	16.35	2.10	5.41	13.61
	Belgium	16.44	1.84	1.98	25.41
	Switzerland	18.67	7.83	12.22	9.24
	China (People's Republic of)	34.07	2.33	30.20	18.44
	Czech Republic	5.83	1.06	n.a.	n.a.
	Denmark	25.88	1.00	8.40	18.58
	Spain	29.58	1.80	n.a.	n.a.
	France	20.36	2.96	15.90	7.02
	United Kingdom	5.80	5.81	5.34	8.82
	Ireland	2.02	0.53	3.39	7.57
	Israel	11.70	1.61	n.a.	n.a.
	Italy	46.11	5.89	36.91	9.64
	Luxembourg	10.40	3.48	22.90	3.91
	Netherlands	28.33	1.39	24.20	9.90
	Poland	50.39	1.19	37.94	11.34
	Portugal	19.93	1.15	n.a.	n.a.
	Sweden	18.87	2.14	16.50	2.37
	United States	22.23	5.12	16.53	14.98
Row 2	Treaty Partners (de minimis rule applies)	32.69	2.49	19.21	13.15
Row 3	Treaty Partners (Others)	12.62	0.46	11.31	1.32
	Total	18.15	4.16	15.72	10.34
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	19.75	4.71	16.36	10.25
Notes:					

Germany



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	47	0	9	38
Other cases	119	0	19	100

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	586	273	275	584
Other cases	658	430	387	701

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.80
Other cases	82.29

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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and

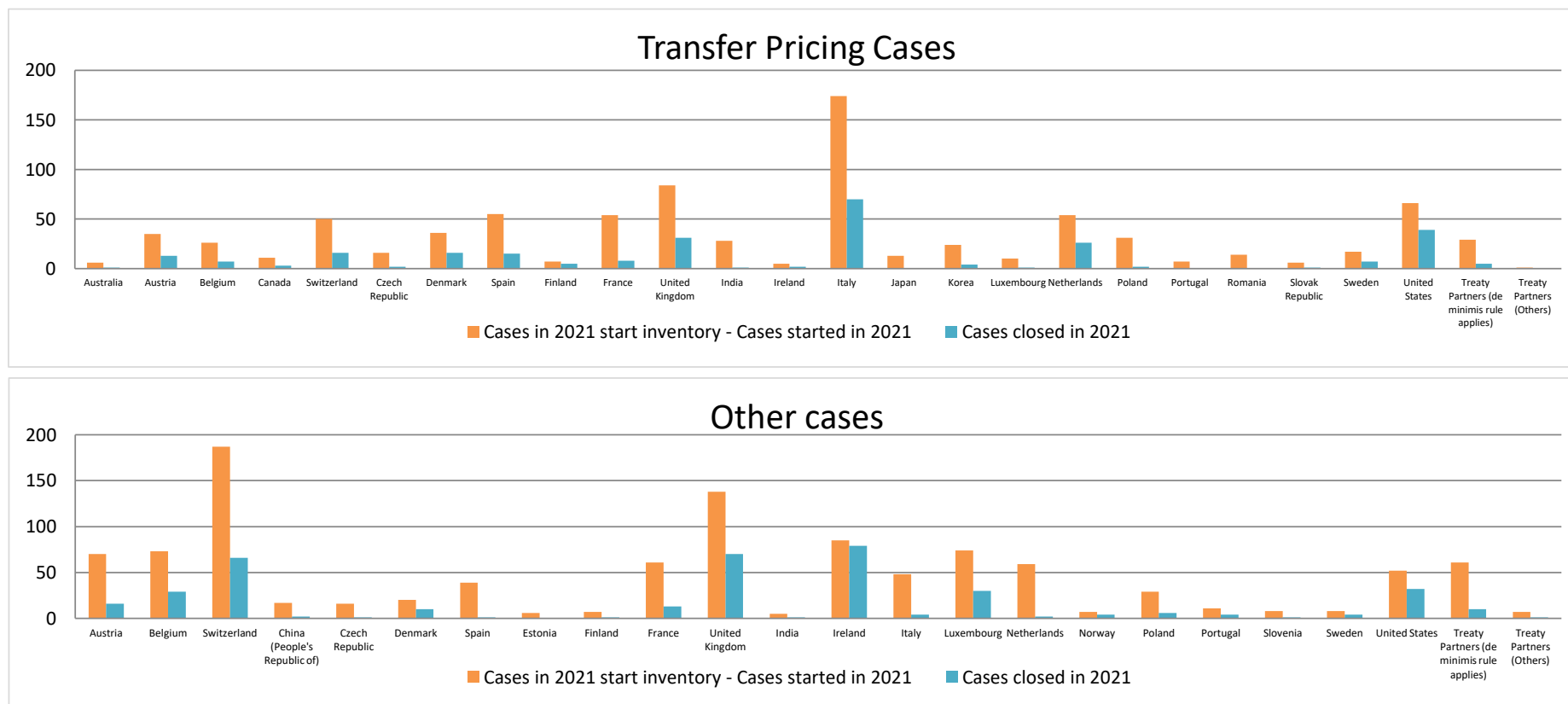
(ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.68	3.44	16.97	9.20
Other cases	13.55	1.86	8.72	9.43

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)

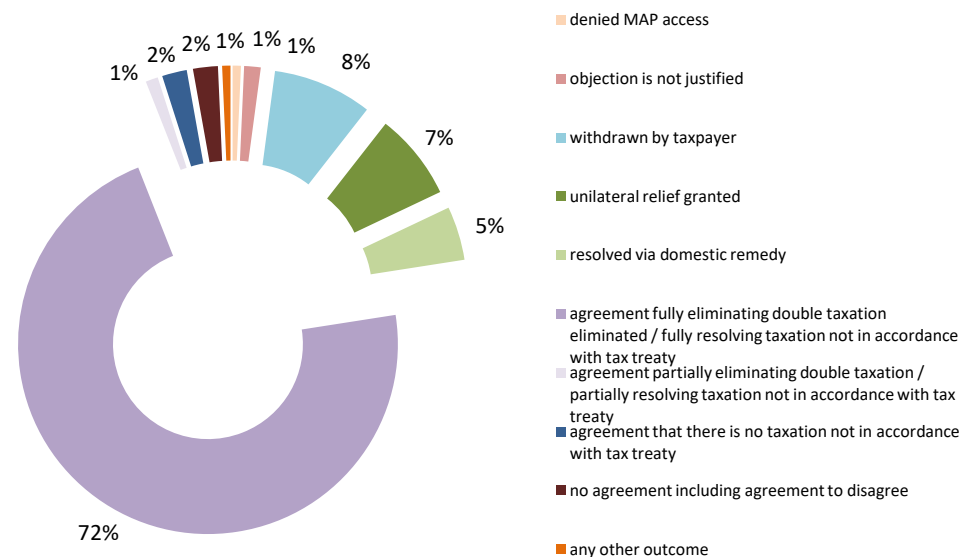
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



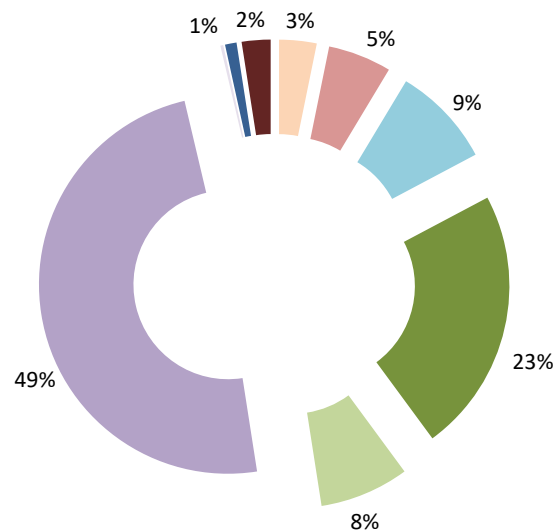
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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)	2	4	24	21	13	203	3	6	6	2	284
Cases started before 1 January 2016	2	0	0	0	0	6	0	0	1	0	9
Cases started as from 1 January 2016	0	4	24	21	13	197	3	6	5	2	275
Other cases (all)	13	22	35	92	31	198	1	4	10	0	406
Cases started before 1 January 2016	0	1	5	3	1	6	0	0	3	0	19
Cases started as from 1 January 2016	13	21	30	89	30	192	1	4	7	0	387
All cases	15	26	59	113	44	401	4	10	16	2	690

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	47	2	0	0	0	0	6	0	0	1	0	38	65.80
Row 2	Others	119	0	1	5	3	1	6	0	0	3	0	100	82.29
Row 3	Total	166	2	1	5	3	1	12	0	0	4	0	138	76.99
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases		MAP cases include cases under double taxation conventions, the EU Arbitration Convention and the EU Dispute Resolution Directive. MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.											
	Category of cases		An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Any MAP cases that are not attribution / allocation MAP cases are reported as other cases.											
	Potential mismatches between 2020 start inventory and 2021 end inventory		To our knowledge the number of pre-2016 attribution / allocation cases pending on 1 January 2021 is the same number as reported above as cases pending on 31 December 2020. This is also in conformity with the OECD statistics for 2020 reported for Germany on the OECD's website.											
	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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.											

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	Australia	5	1	0	0	0	0	1	0	0	0	0	5
	Austria	30	5	0	1	0	0	12	0	0	0	0	22
	Belgium	19	7	0	0	2	2	0	3	0	0	0	19
	Canada	10	1	0	0	0	1	0	2	0	0	0	8
	Switzerland	30	20	0	0	0	0	3	13	0	0	0	34
	Czech Republic	7	9	0	0	2	0	0	0	0	0	0	14
	Denmark	17	19	0	0	2	0	0	14	0	0	0	20
	Spain	36	19	0	3	3	0	0	9	0	0	0	40
	Finland	6	1	0	0	0	0	3	0	2	0	0	2
	France	38	16	0	0	1	0	2	5	0	0	0	46
	United Kingdom	43	41	0	0	0	14	3	14	0	0	0	53
	India	24	4	0	0	1	0	0	0	0	0	0	27
	Ireland	5	0	0	0	0	0	0	2	0	0	0	3
	Italy	137	37	0	0	3	3	0	57	2	1	4	104
	Japan	9	4	0	0	0	0	0	0	0	0	0	13
	Korea	14	10	0	0	0	0	0	4	0	0	0	20
	Luxembourg	6	4	0	0	0	0	0	1	0	0	0	9
	Netherlands	28	26	0	0	1	0	5	18	1	1	0	28
	Poland	16	15	0	0	1	1	0	0	0	0	0	29
	Portugal	4	3	0	0	0	0	0	0	0	0	0	7
	Romania	10	4	0	0	0	0	0	0	0	0	0	14
	Slovak Republic	4	2	0	0	0	0	0	1	0	0	0	5
	Sweden	15	2	0	0	0	0	0	5	0	2	0	10
	United States	52	14	0	0	5	0	0	32	0	0	2	27
Row 2	Treaty Partners (de minimis rule applies)	20	9	0	0	3	0	0	1	0	0	1	24
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	586	273	0	4	24	21	13	197	3	6	5	584
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	Austria	42	28	2	4	0	2	0	8	0	0	0	54
	Belgium	44	29	1	6	1	4	2	15	0	0	0	44
	Switzerland	131	56	1	2	6	1	11	42	0	1	2	121
	China (People's Republic of)	10	7	0	0	1	1	0	0	0	0	0	15
	Czech Republic	9	7	0	0	0	0	0	0	0	1	0	15
	Denmark	15	5	0	0	0	2	0	8	0	0	0	10
	Spain	28	11	0	0	0	1	0	0	0	0	0	38
	Estonia	5	1	0	0	0	0	0	0	0	0	0	6
	Finland	4	3	0	0	1	0	0	0	0	0	0	6
	France	38	23	0	0	0	2	3	7	0	1	0	48
	United Kingdom	71	67	2	1	10	48	3	4	0	2	0	68
	India	4	1	1	0	0	0	0	0	0	0	0	4
	Ireland	16	69	0	0	0	0	0	78	0	1	0	6
	Italy	37	11	1	0	1	0	1	1	0	0	0	44
	Luxembourg	32	42	0	0	0	22	0	8	0	0	0	44
	Netherlands	34	25	1	0	0	1	0	0	0	0	0	57
	Norway	6	1	1	2	0	0	1	0	0	0	0	3
	Poland	24	5	0	1	0	3	0	2	0	0	0	23
	Portugal	11	0	0	0	2	1	0	1	0	0	0	7
	Slovenia	7	1	0	0	0	0	0	0	0	1	0	7
	Sweden	3	5	0	3	0	0	0	0	1	0	0	4
	United States	38	14	1	0	8	0	6	16	1	0	0	20
Row 2	Treaty Partners (de minimis rule applies)	42	19	1	2	0	1	3	2	0	1	0	51
Row 3	Treaty Partners (Others)	7	0	1	0	0	0	0	0	0	0	0	6
	Total	658	430	13	21	30	89	30	192	1	4	7	701
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	Australia	55.20	1.15	17.26	37.94
	Austria	25.18	2.80	14.78	10.56
	Belgium	18.01	2.32	13.24	6.50
	Canada	33.90	2.48	12.11	21.79
	Switzerland	22.58	1.64	14.48	9.74
	Czech Republic	3.47	6.81	n.a.	n.a.
	Denmark	16.18	1.74	14.76	6.10
	Spain	18.95	4.82	11.31	24.42
	Finland	19.35	2.70	14.48	4.00
	France	18.18	2.64	13.18	2.85
	United Kingdom	15.55	8.24	11.28	13.18
	India	16.08	3.12	n.a.	n.a.
	Ireland	40.03	1.41	11.41	28.62
	Italy	26.03	1.15	25.61	3.90
	Korea	37.28	13.58	25.28	12.00
	Luxembourg	6.12	4.01	5.62	0.49
	Netherlands	15.75	6.36	5.23	9.12
	Poland	9.63	1.45	n.a.	n.a.
	Slovak Republic	34.16	1.15	12.66	21.50
	Sweden	30.19	2.76	23.15	26.19
	United States	22.13	2.70	14.40	10.95
Row 2	Treaty Partners (de minimis rule applies)	21.08	3.39	5.95	9.27
	Total	21.68	3.44	16.97	9.20
Notes:					

Annex B

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

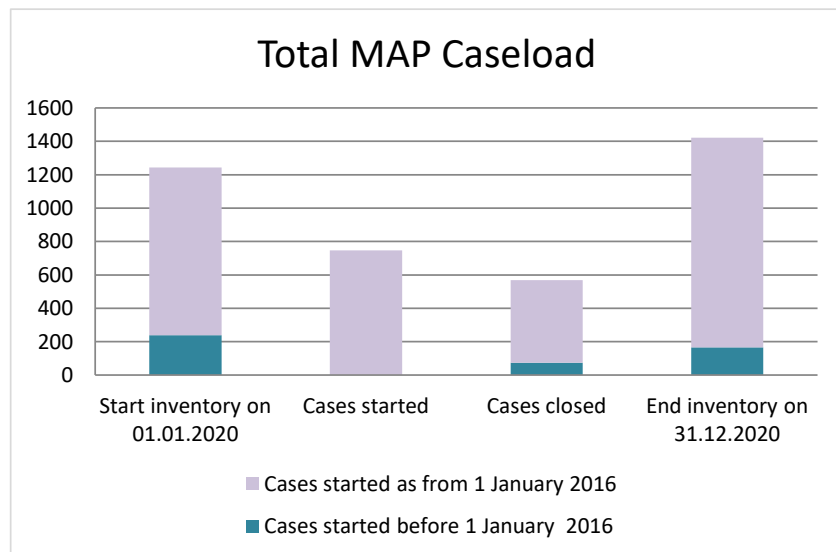
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	15.92	3.19	7.56	8.44
	Belgium	13.70	1.51	7.26	14.36
	Switzerland	21.87	2.69	10.82	13.68
	China (People's Republic of)	28.64	0.87	n.a.	n.a.
	Czech Republic	32.42	0.69	6.18	26.24
	Denmark	28.70	1.57	13.97	19.24
	Spain	12.03	1.15	n.a.	n.a.
	Finland	15.19	1.18	n.a.	n.a.
	France	16.87	0.94	17.79	17.10
	United Kingdom	3.24	1.63	6.73	9.58
	India	5.16	1.15	n.a.	n.a.
	Ireland	3.46	0.90	3.18	2.23
	Italy	45.85	0.87	25.15	14.55
	Luxembourg	6.52	1.69	17.33	0.95
	Netherlands	9.09	1.46	n.a.	n.a.
	Norway	25.13	0.45	n.a.	n.a.
	Poland	36.49	1.46	8.04	13.07
	Portugal	20.39	0.98	19.69	19.23
	Slovenia	36.59	0.69	16.83	19.76
	Sweden	7.13	1.12	0.16	2.70
	United States	29.93	4.23	15.69	16.31
Row 2	Treaty Partners (de minimis rule applies)	15.43	1.41	4.69	13.03
Row 3	Treaty Partners (Others)	45.50	1.15	n.a.	n.a.
	Total	13.55	1.86	8.72	9.43
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	16.93	2.52	12.17
	Notes:				

Germany



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	73	0	26	47
Other cases	166	0	47	119

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	444	323	178	589
Other cases	561	424	318	667

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.65
Other cases	72.53

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

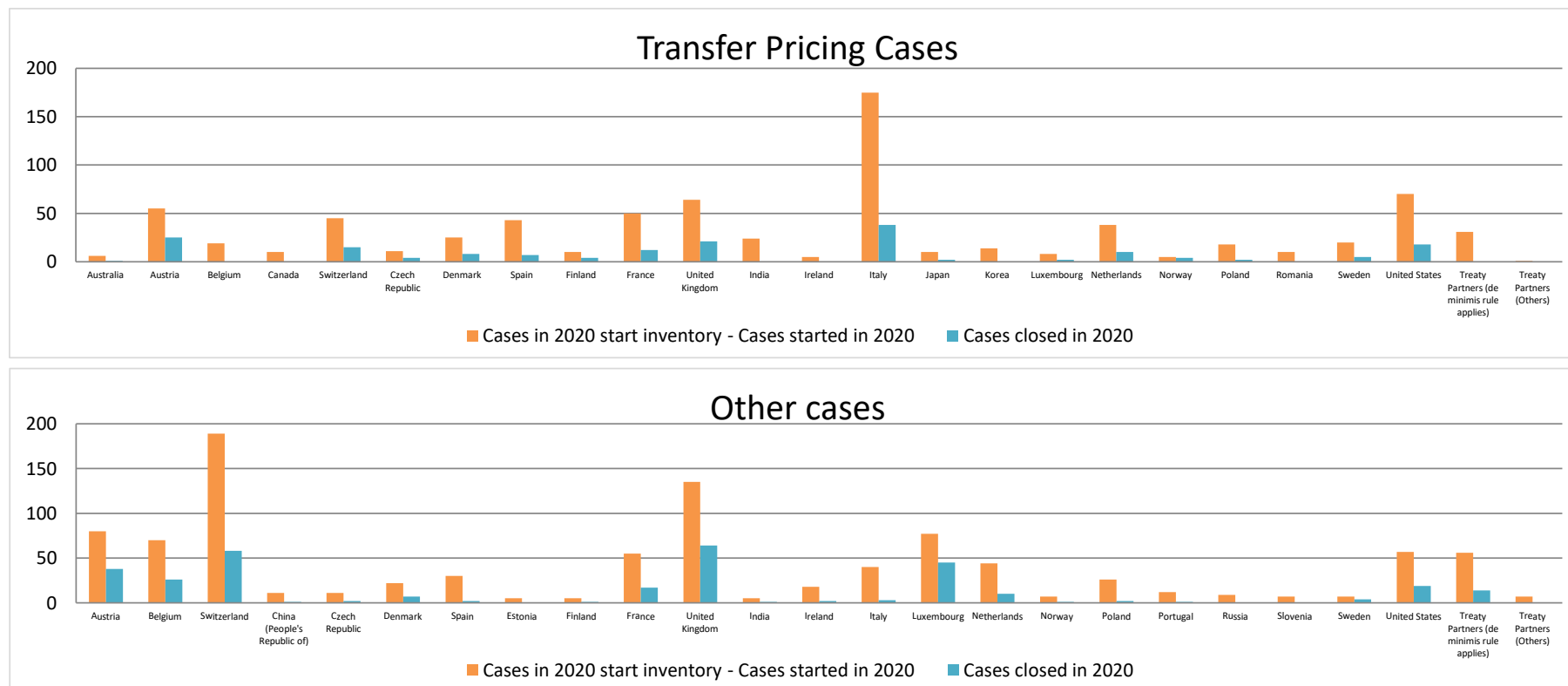
- (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
- (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.16	3.33	16.98	9.77
Other cases	11.79	2.53	10.00	8.90

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)

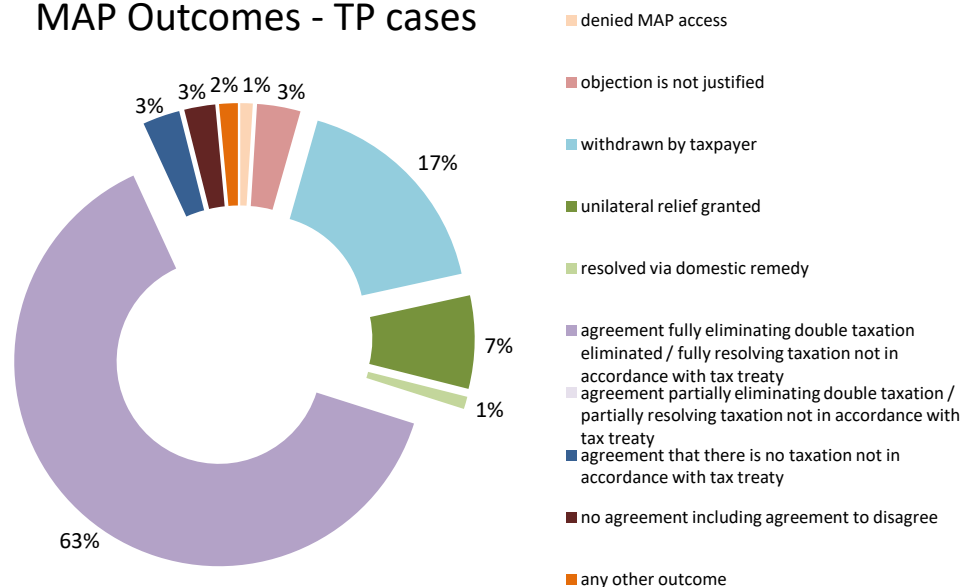
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



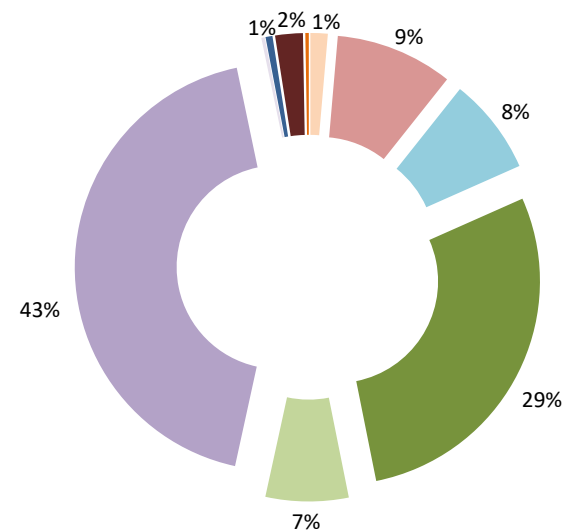
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 / 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	7	35	15	2	129	0	6	5	3	204
Cases started before 1 January 2016	0	0	5	0	0	16	0	1	2	2	26
Cases started as from 1 January 2016	2	7	30	15	2	113	0	5	3	1	178
Other cases (all)	5	34	28	104	24	158	1	2	8	1	365
Cases started before 1 January 2016	0	4	1	0	2	35	0	0	5	0	47
Cases started as from 1 January 2016	5	30	27	104	22	123	1	2	3	1	318
All cases	7	41	63	119	26	287	1	8	13	4	569

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	73	0	0	5	0	0	16	0	1	2	2	47	79.65
Row 2	Others	166	0	4	1	0	2	35	0	0	5	0	119	72.53
Row 3	Total	239	0	4	6	0	2	51	0	1	7	2	166	75.07
	Notes:													
	Definition of a MAP case and counting of MAP cases		MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.											
	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 the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the MAP Statistics Reporting Framework 2016.											
	Note on outcomes		One of the two cases shown under "any other outcome" is a case where there was a pre-2016 request and where Germany had still considered, until 2020, that the case was pending, while the other jurisdiction had already treated the case as closed. After the taxpayer in 2019 asked to continue/re-open work on the case, the competent authorities agreed in 2020 to treat the case as a post-2015 case. The second case shown under "any other outcome" is a case where the taxpayer had communicated a withdrawal of the request to the other jurisdiction, but without communicating the same withdrawal to the German competent authority where the original request had been filed. After the taxpayer failed to clarify its intentions, despite repeated reminders, the competent authorities jointly decided to not further pursue the case.											

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	Australia	3	3	0	0	0	0	1	0	0	0	0	5
	Austria	37	18	0	0	2	1	17	0	4	0	0	30
	Belgium	10	9	0	0	0	0	0	0	0	0	0	19
	Canada	4	6	0	0	0	0	0	0	0	0	0	10
	Switzerland	23	22	0	6	1	0	8	0	0	0	0	30
	Czech Republic	7	4	0	0	0	0	3	0	0	0	1	7
	Denmark	18	7	0	0	0	0	8	0	0	0	0	17
	Spain	27	16	1	0	0	0	6	0	0	0	0	36
	Finland	3	7	0	0	0	2	2	0	0	0	0	6
	France	25	25	0	1	2	0	8	0	0	1	0	38
	United Kingdom	44	20	0	0	16	1	4	0	0	0	0	43
	India	19	5	0	0	0	0	0	0	0	0	0	24
	Ireland	3	2	0	0	0	0	0	0	0	0	0	5
	Italy	98	77	0	0	0	4	34	0	0	0	0	137
	Japan	5	5	0	0	0	0	2	0	0	0	0	8
	Korea	9	5	0	0	0	0	0	0	0	0	0	14
	Luxembourg	6	2	0	0	0	1	1	0	0	0	0	6
	Netherlands	16	22	0	0	1	3	5	0	0	0	0	28
	Norway	3	2	0	0	0	1	1	0	0	2	0	1
	Poland	10	8	1	0	0	0	1	0	0	0	0	16
	Romania	8	2	0	0	0	0	0	0	0	0	0	10
	Sweden	9	11	0	0	1	0	3	0	1	0	0	15
	United States	39	31	0	0	7	2	9	0	0	0	0	52
Row 2	Treaty Partners (de minimis rule applies)	17	14	0	0	0	0	0	0	0	0	0	31
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	1
	Total	444	323	2	7	30	15	113	0	5	3	1	589
Notes:													
The case shown under "any other outcome" is a case where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented.													

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	Austria	46	34	1	1	4	5	1	26	0	0	0	42	
	Belgium	40	30	0	1	3	10	4	8	0	0	0	44	
	Switzerland	97	92	0	1	5	3	6	38	1	1	3	131	
	China (People's Republic of)	7	4	0	0	1	0	0	0	0	0	0	10	
	Czech Republic	9	2	0	1	0	0	0	0	0	0	1	9	
	Denmark	17	5	0	4	0	2	0	1	0	0	0	15	
	Spain	21	9	0	1	1	0	0	0	0	0	0	28	
	Estonia	4	1	0	0	0	0	0	0	0	0	0	5	
	Finland	1	4	0	0	0	1	0	0	0	0	0	4	
	France	35	20	0	2	2	2	1	10	0	0	0	38	
	United Kingdom	47	88	1	5	3	41	2	11	0	1	0	71	
	India	4	1	0	0	1	0	0	0	0	0	0	4	
	Ireland	4	14	0	0	0	0	1	1	0	0	0	16	
	Italy	32	8	0	0	1	0	0	2	0	0	0	37	
	Luxembourg	37	40	0	3	0	35	2	5	0	0	0	32	
	Netherlands	27	17	0	1	0	0	4	5	0	0	0	34	
	Norway	6	1	0	1	0	0	0	0	0	0	0	6	
	Poland	21	5	0	1	1	0	0	0	0	0	0	24	
	Portugal	6	6	1	0	0	0	0	0	0	0	0	11	
	Russia	8	1	0	0	0	0	0	0	0	0	0	9	
	Slovenia	7	0	0	0	0	0	0	0	0	0	0	7	
	Sweden	1	6	0	0	1	0	0	3	0	0	0	3	
	United States	41	16	2	6	3	1	1	6	0	0	0	38	
	Treaty Partners (de minimis rule applies)	38	18	0	2	1	4	0	7	0	0	0	42	
	Treaty Partners (Others)	5	2	0	0	0	0	0	0	0	0	0	7	
Total	561	424	5	30	27	104	22	123	1	2	3	1	667	
Notes:														
The case shown under "any other outcome" is a case where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented.														

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	Australia	30.35	1.15	23.31	7.04	
	Austria	22.15	4.20	13.57	9.84	
	Switzerland	14.79	1.42	21.49	3.98	
	Czech Republic	20.08	7.12	7.73	15.04	
	Denmark	21.10	1.85	10.96	10.15	
	Spain	23.20	1.30	9.99	16.80	
	Finland	13.81	1.15	10.44	15.91	
	France	26.29	1.56	33.47	2.98	
	United Kingdom	28.60	6.23	14.21	15.33	
	Italy	23.04	3.67	24.67	4.71	
	Japan	19.55	1.00	11.77	7.78	
	Luxembourg	4.13	0.92	4.77	3.48	
	Netherlands	14.97	7.00	7.63	9.90	
	Norway	13.55	0.85	9.06	12.74	
	Poland	41.84	1.15	12.89	33.01	
	Sweden	21.19	1.46	8.58	19.17	
	United States	14.55	1.83	14.15	8.72	
	Total	21.16	3.33	16.98	9.77	
	Notes:					

Annex B

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

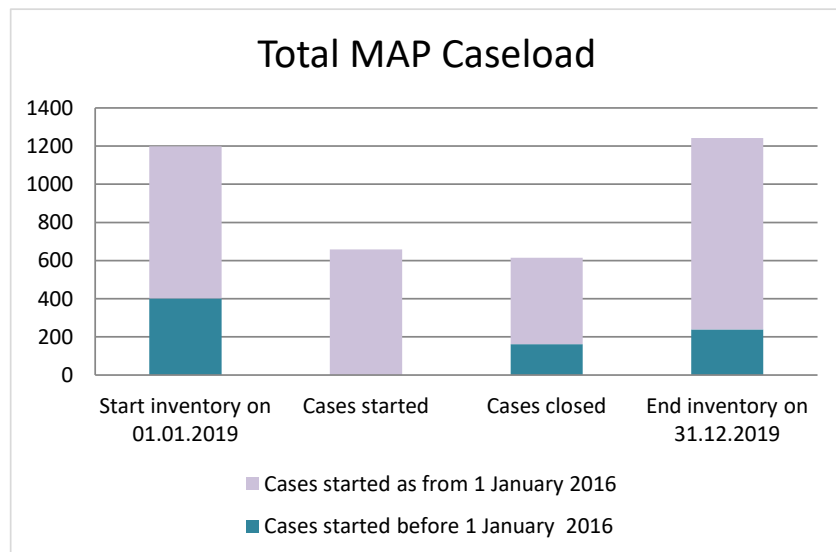
	Table 2: Other MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Austria	18.45	1.62	10.02	10.70
	Belgium	9.48	1.02	4.45	11.22
	Switzerland	15.63	2.97	10.96	7.33
	China (People's Republic of)	38.53	1.02	n.a.	n.a.
	Czech Republic	24.76	0.81	0.43	24.33
	Denmark	27.01	1.23	12.54	5.34
	Spain	4.16	1.13	n.a.	n.a.
	Finland	1.48	13.12	n.a.	n.a.
	France	16.29	1.39	13.20	5.64
	United Kingdom	4.93	2.33	9.00	7.81
	India	7.82	21.50	n.a.	n.a.
	Ireland	6.43	0.80	12.82	0.03
	Italy	19.42	0.70	14.89	14.24
	Luxembourg	5.27	3.17	12.43	3.59
	Netherlands	18.78	2.02	25.51	2.05
	Norway	2.53	0.95	n.a.	n.a.
	Poland	7.07	14.37	n.a.	n.a.
	Portugal	12.20	1.15	n.a.	n.a.
	Sweden	6.67	1.92	10.80	0.13
Row 2	United States	11.28	2.06	3.41	18.09
	Treaty Partners (de minimis rule applies)	17.22	5.73	10.82	11.36
	Total	11.79	2.53	10.00	8.90
	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
	Total Average Time	15.15	2.82	13.16
Row 1	Notes:			

Germany



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	154	0	81	73
Other cases	247	0	81	166

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	339	241	137	443
Other cases	458	418	316	560

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	63.14
Other cases	68.13

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

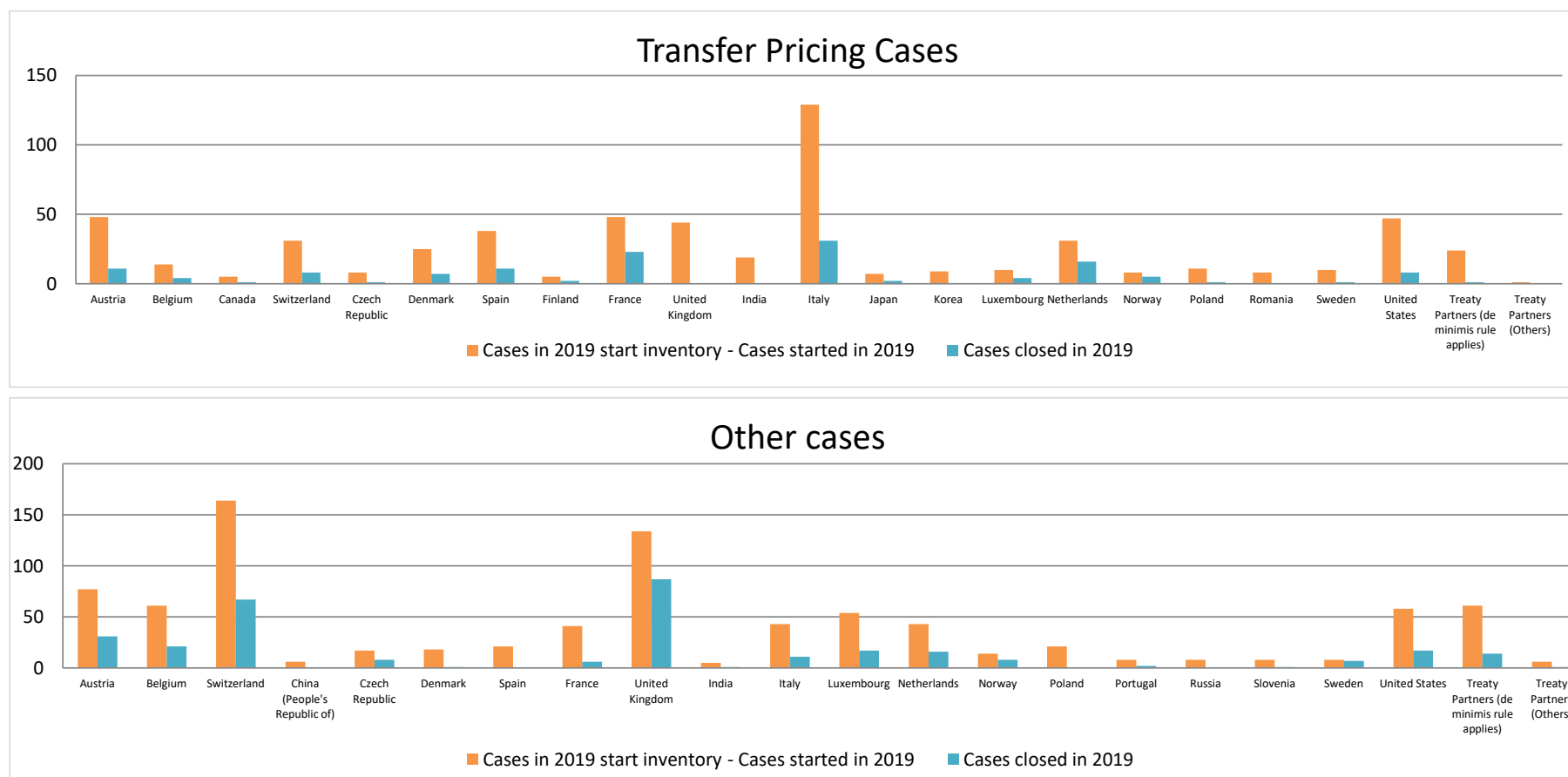
- (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
- (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.75	2.75	17.77	6.86
Other cases	11.11	2.82	10.28	9.67

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

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

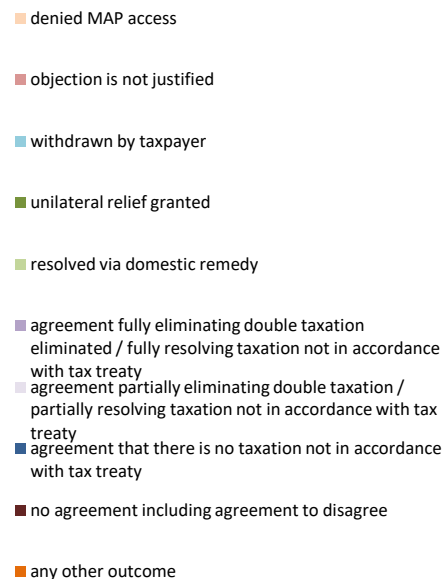
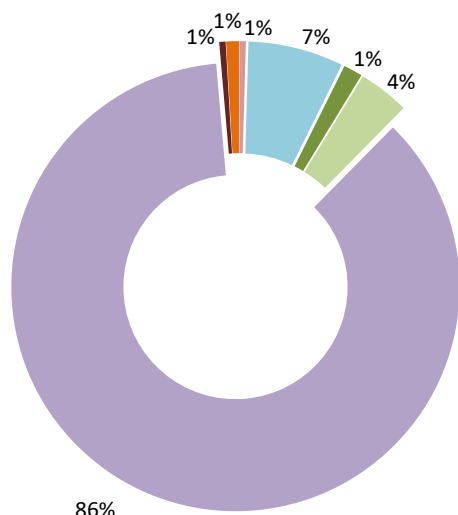
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



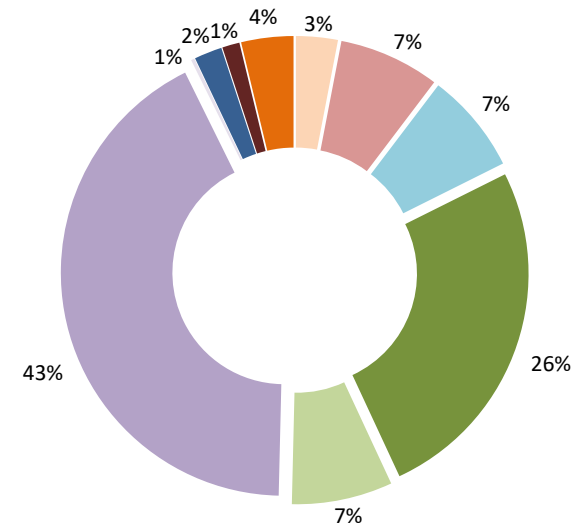
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	15	3	8	188	0	0	1	2	218
Cases started before 1 January 2016	0	0	3	0	5	71	0	0	1	1	81
Cases started as from 1 January 2016	0	1	12	3	3	117	0	0	0	1	137
Other cases (all)	12	29	29	101	29	168	1	8	5	15	397
Cases started before 1 January 2016	1	2	4	0	10	50	0	4	3	7	81
Cases started as from 1 January 2016	11	27	25	101	19	118	1	4	2	8	316
All cases	12	30	44	104	37	356	1	8	6	17	615

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	154	0	0	3	0	5	71	0	0	1	1	73	63.14
Row 2	Others	247	1	2	4	0	10	50	0	4	3	7	166	68.13
Row 3	Total	401	1	2	7	0	15	121	0	4	4	8	239	65.64
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases			Definition of a MAP case and counting of MAP cases: MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.											
Category of cases			The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.											
Note on pre-2016 attribution/allocation cases			The case shown under "any other outcome" is a case where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented.											
Note on pre-2016 other cases			Four of the seven cases shown under "any other outcome" are cases where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitations in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented. In most of the cases this obstacle was already present at the time the requests were filed. In two other of the cases shown under "any other outcome" the company that had filed the request was dissolved and deleted from the company register. There was no (remaining) liquidator in place and installing a new liquidator at the cost of the competent authorities was not meaningful in view of the fact that the tax at stake had never been paid. The remaining case shown under "any other outcome" is a case that had not been counted as a pre-2016 case by the other jurisdiction because of the originally protective character of the request and that is now treated as a post-2015 case by both jurisdictions.											

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	29	19	0	0	1	0	0	10	0	0	0	37	
	Belgium	6	8	0	0	0	0	4	0	0	0	0	10	
	Canada	3	2	0	0	0	1	0	0	0	0	0	4	
	Switzerland	15	16	0	0	0	0	8	0	0	0	0	23	
	Czech Republic	5	3	0	0	0	0	0	0	0	0	1	7	
	Denmark	11	14	0	0	0	0	7	0	0	0	0	18	
	Spain	20	18	0	0	0	0	11	0	0	0	0	27	
	Finland	3	2	0	0	0	0	2	0	0	0	0	3	
	France	28	20	0	0	4	0	19	0	0	0	0	25	
	United Kingdom	27	17	0	0	0	0	0	0	0	0	0	44	
	India	2	17	0	0	0	0	0	0	0	0	0	19	
	Italy	90	39	0	1	2	1	26	0	0	0	0	98	
	Japan	4	3	0	0	0	0	0	2	0	0	0	5	
	Korea	8	1	0	0	0	0	0	0	0	0	0	9	
	Luxembourg	6	4	0	0	2	0	0	2	0	0	0	6	
	Netherlands	16	15	0	0	2	0	2	12	0	0	0	15	
	Norway	4	4	0	0	0	0	0	5	0	0	0	3	
	Poland	7	4	0	0	1	0	0	0	0	0	0	10	
	Romania	6	2	0	0	0	0	0	0	0	0	0	8	
	Sweden	6	4	0	0	0	0	0	1	0	0	0	9	
United States	26	21	0	0	0	1	0	7	0	0	0	39		
Treaty Partners (de minimis rule applies)	17	7	0	0	0	0	0	1	0	0	0	23		
Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	1		
Total	339	241	0	1	12	3	3	117	0	0	0	1	443	
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
Row 1													
Austria	40	37	0	3	0	10	1	16	0	1	0	0	46
Belgium	30	31	1	7	1	3	0	9	0	0	0	0	40
Switzerland	96	68	0	4	6	5	1	49	0	2	0	0	97
China (People's Republic of)	4	2	0	0	0	0	0	0	0	0	0	0	6
Czech Republic	9	8	0	0	0	0	0	0	0	0	0	8	9
Denmark	8	10	0	0	0	0	1	0	0	0	0	0	17
Spain	14	7	0	0	0	0	0	0	0	0	0	0	21
France	30	11	0	2	0	3	1	0	0	0	0	0	35
United Kingdom	29	105	3	7	7	64	2	4	0	0	0	0	47
India	1	4	0	0	0	0	1	0	0	0	0	0	4
Italy	30	13	0	0	1	0	0	10	0	0	0	0	32
Luxembourg	16	38	4	1	1	9	2	0	0	0	0	0	37
Netherlands	32	11	0	0	1	2	1	11	0	0	1	0	27
Norway	11	3	1	1	0	0	0	6	0	0	0	0	6
Poland	16	5	0	0	0	0	0	0	0	0	0	0	21
Portugal	4	4	0	0	0	2	0	0	0	0	0	0	6
Russia	6	2	0	0	0	0	0	0	0	0	0	0	8
Slovenia	7	1	1	0	0	0	0	0	0	0	0	0	7
Sweden	6	2	0	1	1	0	2	3	0	0	0	0	1
United States	30	28	0	0	6	0	2	8	1	0	0	0	41
Treaty Partners (de minimis rule applies)	34	27	1	1	1	3	5	2	0	0	1	0	47
Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	1	0	0	5
Total	458	418	11	27	25	101	19	118	1	4	2	8	560
Row 2													
Row 3													
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	19.60	3.27	12.52	11.22
	Belgium	17.31	2.17	16.24	6.82
	Canada	6.23	1.17	n.a.	n.a.
	Switzerland	20.76	0.95	23.97	2.03
	Czech Republic	2.27	3.42	n.a.	n.a.
	Denmark	20.13	4.72	8.78	13.41
	Spain	15.24	3.35	5.28	11.62
	Finland	16.85	1.15	3.17	7.77
	France	20.74	1.92	17.98	6.84
	Italy	30.00	1.97	32.68	1.32
	Japan	23.69	0.74	7.42	16.28
	Luxembourg	8.92	1.74	5.87	9.61
	Netherlands	16.16	4.29	11.64	5.56
	Norway	12.06	2.72	12.24	4.93
	Poland	1.94	1.23	n.a.	n.a.
	Sweden	34.45	5.33	7.30	27.16
	Row 2	United States	22.13	4.71	14.15
Treaty Partners (de minimis rule applies)		18.35	7.71	n.a.	n.a.
Total		20.75	2.75	17.77	6.86
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	Austria	18.24	1.66	9.46	15.31
	Belgium	13.96	1.07	5.55	12.57
	Switzerland	13.78	3.33	10.25	6.60
	Czech Republic	17.50	0.96	19.56	4.86
	Denmark	5.56	0.66	n.a.	n.a.
	France	15.44	2.14	5.68	13.87
	United Kingdom	1.27	2.92	4.45	8.79
	India	10.58	0.54	n.a.	n.a.
	Italy	31.74	4.88	13.46	18.18
	Luxembourg	4.77	2.74	n.a.	n.a.
	Netherlands	20.42	3.37	16.49	7.82
	Norway	12.18	0.70	7.05	8.10
	Portugal	9.55	1.10	n.a.	n.a.
	Slovenia	17.88	5.36	n.a.	n.a.
	Sweden	9.39	2.41	6.28	10.41
	United States	13.69	3.96	12.01	7.63
Row 2	Treaty Partners (de minimis rule applies)	12.17	4.47	7.94	10.08
Row 3	Treaty Partners (Others)	9.32	4.83	0.00	9.32
	Total	11.11	2.82	10.28	9.67
Notes:					

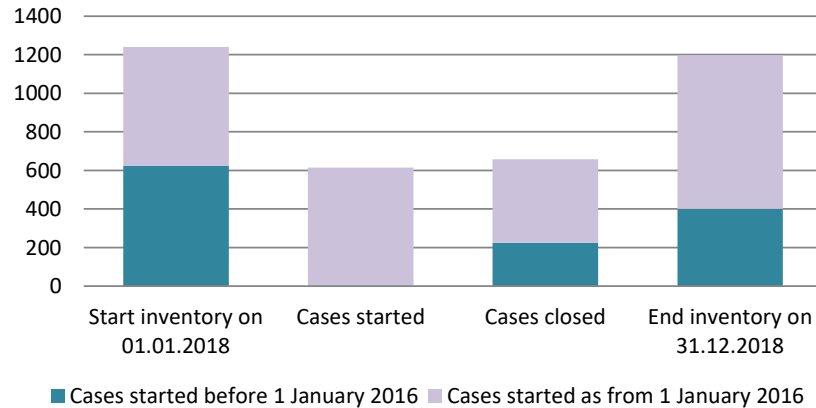
Annex B

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
	Total Average Time	14.02	2.80	13.58
Row 1	Notes:			

Germany

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	303	0	149	154
Other cases	322	0	75	247

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	239	178	78	339
Other cases	377	437	356	458

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.36
Other cases	48.53

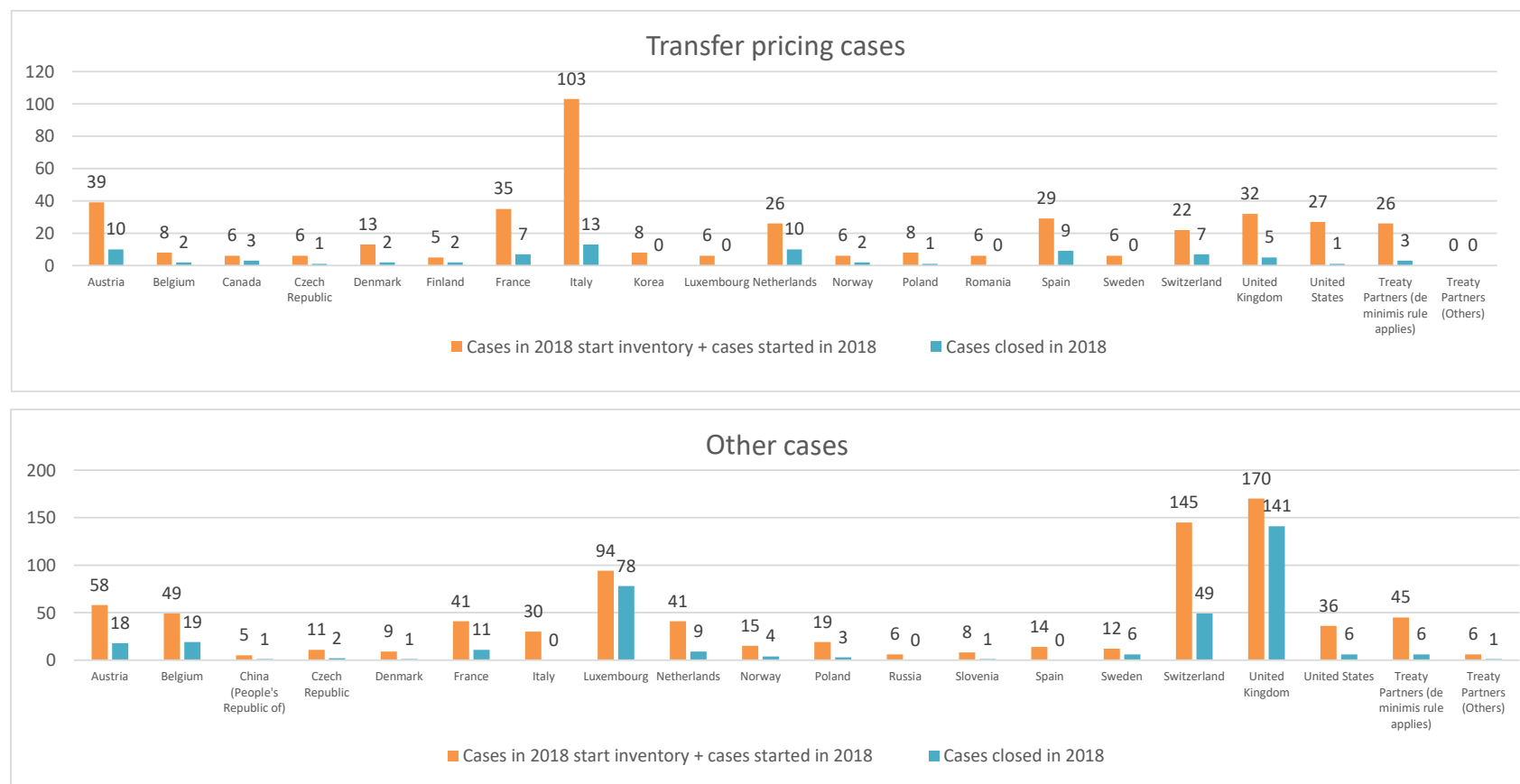
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
 (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.88	2.55	13.14	5.11
Other cases	5.86	1.45	8.19	6.76

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)

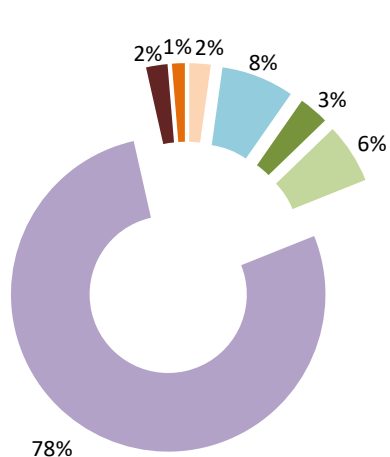
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



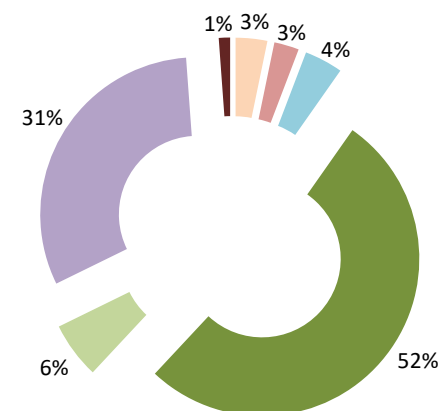
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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)	5	0	17	7	14	176	0	0	5	3	227
Cases started before 1 January 2016	2	0	4	0	5	130	0	0	5	3	149
Cases started as from 1 January 2016	3	0	13	7	9	46	0	0	0	0	78
Other cases (all)	14	11	17	225	25	134	0	0	5	0	431
Cases started before 1 January 2016	3	2	4	2	10	51	0	0	3	0	75
Cases started as from 1 January 2016	11	9	13	223	15	83	0	0	2	0	356
All cases	19	11	34	232	39	310	0	0	10	3	658

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	303	2	0	4	0	5	130	0	0	5	3	154	52.36
Row 2	Others	322	3	2	4	2	10	51	0	0	3	0	247	48.53
Row 3	Total	625	5	2	8	2	15	181	0	0	8	3	401	51.08

Notes:

- 1) MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.
- 2) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
 - (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.
- 3) The three cases shown under "any other outcome" are cases where the competent authorities failed to reach agreement in the bilateral phase because a domestic statute of limitation in the other jurisdiction (not Germany) would prevent any resulting agreement from being implemented. This obstacle was already present at the time the requests were filed.

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	21	18	0	0	1	1	5	3	0	0	0	0	29
	Belgium	6	2	0	0	0	0	0	2	0	0	0	0	6
	Canada	3	3	0	0	0	1	0	2	0	0	0	0	3
	Czech Republic	3	3	0	0	1	0	0	0	0	0	0	0	5
	Denmark	5	8	1	0	1	0	0	0	0	0	0	0	11
	Finland	3	2	0	0	0	0	0	2	0	0	0	0	3
	France	24	11	0	0	1	2	1	3	0	0	0	0	28
	Italy	61	42	0	0	3	0	1	9	0	0	0	0	90
	Korea	6	2	0	0	0	0	0	0	0	0	0	0	8
	Luxembourg	4	2	0	0	0	0	0	0	0	0	0	0	6
	Netherlands	14	12	0	0	2	0	0	8	0	0	0	0	16
	Norway	2	4	0	0	0	0	0	2	0	0	0	0	4
	Poland	5	3	0	0	0	0	0	1	0	0	0	0	7
	Romania	5	1	0	0	0	0	0	0	0	0	0	0	6
	Spain	13	16	1	0	1	1	0	6	0	0	0	0	20
	Sweden	4	2	0	0	0	0	0	0	0	0	0	0	6
	Switzerland	14	8	1	0	1	0	0	5	0	0	0	0	15
	United Kingdom	23	9	0	0	1	2	0	2	0	0	0	0	27
	United States	11	16	0	0	0	0	0	1	0	0	0	0	26
Row 2	Treaty Partners (de minimis rule applies)	12	14	0	0	1	0	2	0	0	0	0	0	23
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	239	178	3	0	13	7	9	46	0	0	0	0	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	Austria	37	21	1	0	2	2	2	11	0	0	0	40
	Belgium	27	22	0	2	2	4	2	9	0	0	0	30
	China (People's Republic of)	2	3	0	0	0	0	1	0	0	0	0	4
	Czech Republic	6	5	0	0	0	0	0	1	0	0	1	9
	Denmark	6	3	0	0	0	0	1	0	0	0	0	8
	France	28	13	4	0	1	1	2	3	0	0	0	30
	Italy	22	8	0	0	0	0	0	0	0	0	0	30
	Luxembourg	15	79	2	1	0	74	0	1	0	0	0	16
	Netherlands	24	17	1	1	0	0	1	6	0	0	0	32
	Norway	5	10	2	0	1	0	0	1	0	0	0	11
	Poland	8	11	0	1	2	0	0	0	0	0	0	16
	Russia	2	4	0	0	0	0	0	0	0	0	0	6
	Slovenia	2	6	0	0	0	0	0	1	0	0	0	7
	Spain	6	8	0	0	0	0	0	0	0	0	0	14
	Sweden	7	5	0	0	2	1	1	2	0	0	0	6
	Switzerland	92	53	0	1	1	6	2	39	0	0	0	96
	United Kingdom	37	133	0	2	0	134	1	4	0	0	0	29
	United States	24	12	1	1	1	1	0	2	0	0	0	30
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	24	21	0	0	1	0	2	2	0	0	1	39
Row 3	Treaty Partners (Others)	3	3	0	0	0	0	0	1	0	0	0	5
	Total	377	437	11	9	13	223	15	83	0	0	2	458
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	Austria	12.37	1.48	6.25	3.6
	Belgium	13.46	6.44	8.94	11.08
	Canada	12.43	1.15	12.49	10.78
	Czech Republic	7.2	3.39	2.83	4.37
	Denmark	2.7	0.44	n.a.	n.a.
	Finland	15.12	8.48	7.82	7.3
	France	16.39	2.68	22.37	2.15
	Italy	16.65	2.64	22.22	0.98
	Netherlands	12.68	3.42	7.47	4.66
	Norway	1.59	1.96	n.a.	n.a.
	Poland	0.56	1.08	n.a.	n.a.
	Spain	17	1.64	10.55	8.52
	Switzerland	14.88	1.49	14.28	2.58
	United Kingdom	14.2	1.14	10.08	13.4
	United States	18.61	1.15	15.48	3.12
Row 2	Treaty Partners (de minimis rule applies)	0.55	0.28	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	13.88	2.55	13.14	5.11
Notes:					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	11.65	0.81	7.16	6.09
	Belgium	10.59	1.36	4.55	7.89
	China (People's Republic of)	1.08	1.15	n.a.	n.a.
	Czech Republic	16.66	0.68	9.4	7.25
	Denmark	9.63	1.15	n.a.	n.a.
	France	13.48	0.79	10.09	3.47
	Luxembourg	1.55	1.4	17.88	3.75
	Netherlands	10.03	3.54	6.69	4.27
	Norway	13.22	0.62	12.1	1.55
	Poland	7.79	1.81	n.a.	n.a.
	Slovenia	26.93	1.15	2.5	24.43
	Sweden	8.98	1.93	4.25	9.37
	Switzerland	15.33	1.6	10.71	6.15
	United Kingdom	1.41	1.39	3.1	10.62
	United States	12.94	1.6	3.95	5.54
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	0.18	0.04	n.a.	n.a.
Row 3	Treaty Partners (Others)	0.07	0.00	n.a.	n.a.
	Total Average Time	5.86	1.45	8.19	6.76
Notes:					

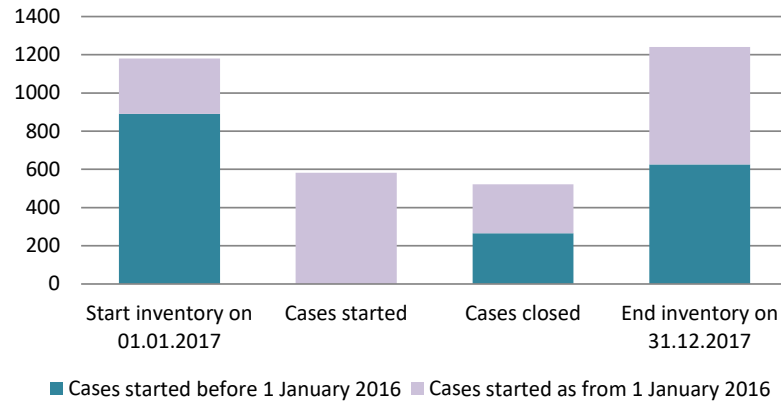
Annex B

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	7.30	1.64	9.67	6.27
	Notes:				

Germany

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	416	0	113	303
Other cases	474	0	152	322

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	105	177	43	239
Other cases	186	405	214	377

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	38.78
Other cases	40.75

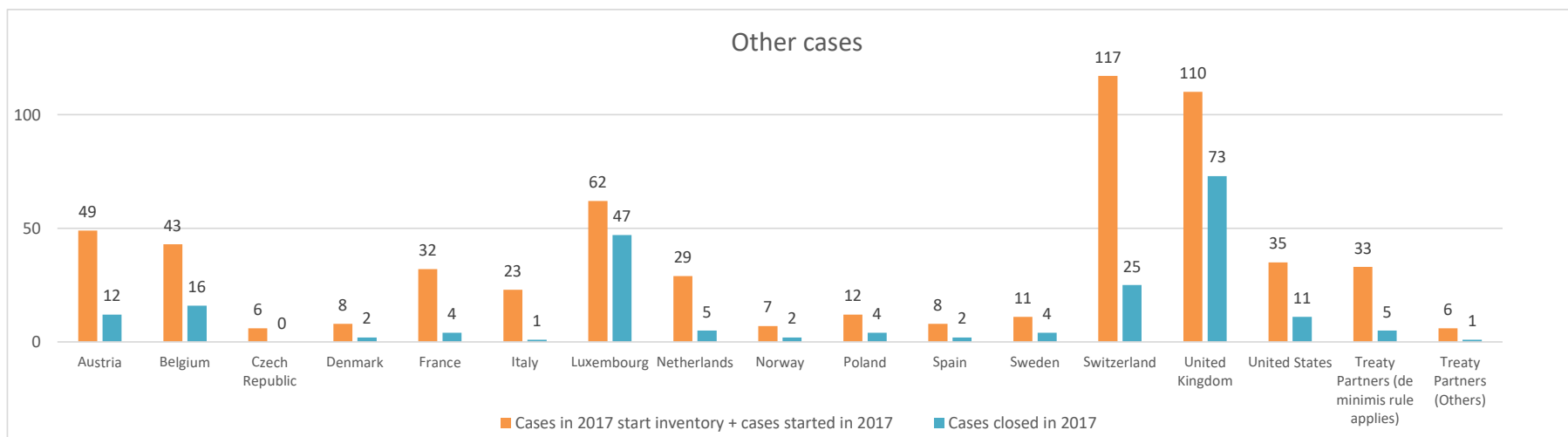
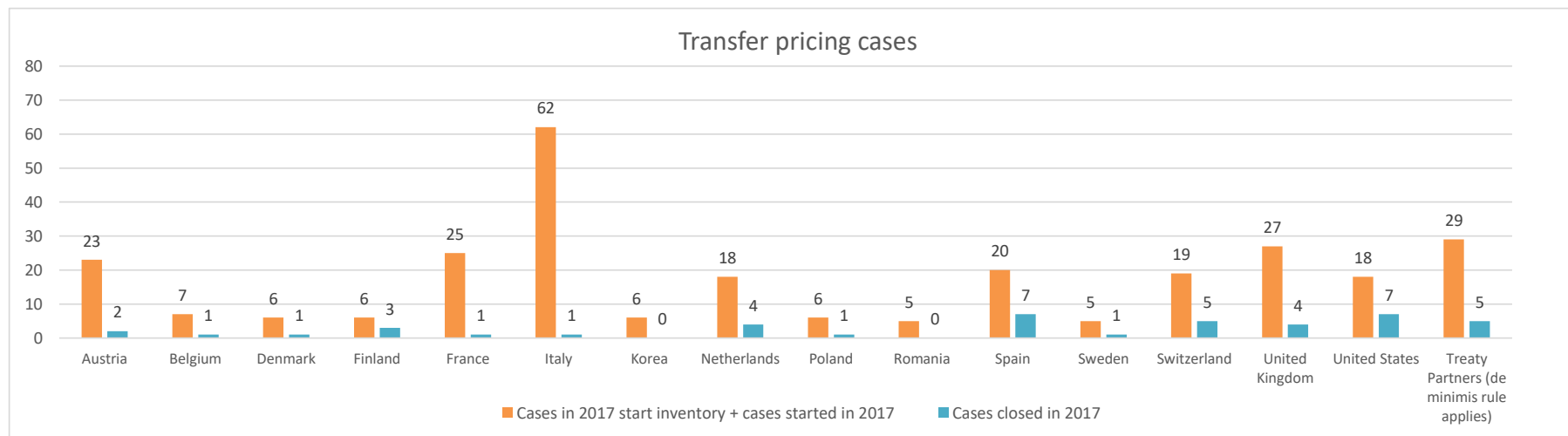
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and
 (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.19	2.41	6.77	0.65
Other cases	4.03	1.31	4.66	1.07

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)

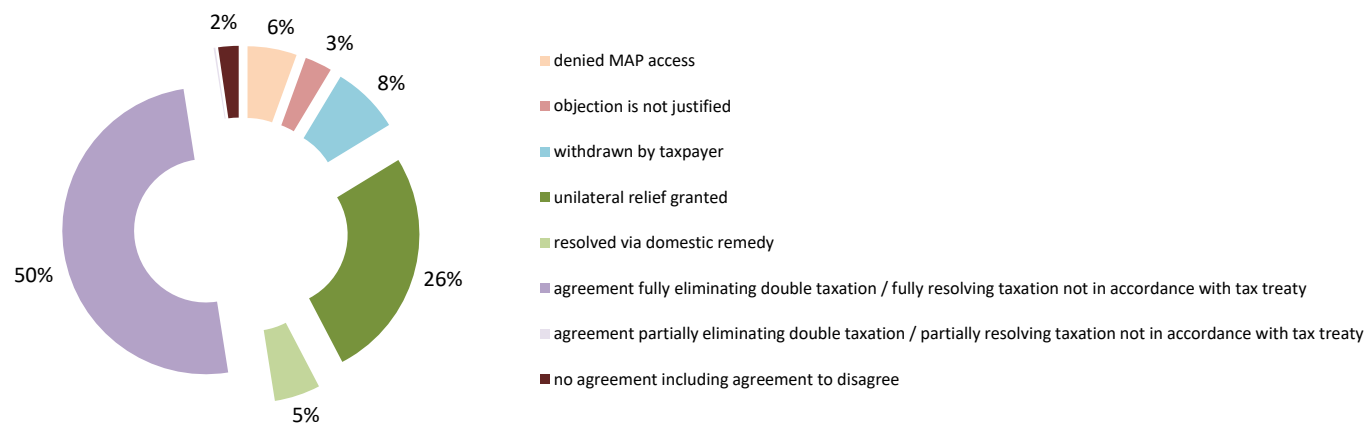
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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	2	12	9	10	115	0	0	1	0	156
Cases started before 1 January 2016	5	1	4	6	6	90	0	0	1	0	113
Cases started as from 1 January 2016	2	1	8	3	4	25	0	0	0	0	43
Other cases (all)	22	14	28	127	17	146	1	0	11	0	366
Cases started before 1 January 2016	11	4	13	2	10	102	0	0	10	0	152
Cases started as from 1 January 2016	11	10	15	125	7	44	1	0	1	0	214
All cases	29	16	40	136	27	261	1	0	12	0	522

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	416	5	1	4	6	6	90	0	0	1	0	303	38.78
Row 2	Others	474	11	4	13	2	10	102	0	0	10	0	322	40.75
Row 3	Total	890	16	5	17	8	16	192	0	0	11	0	625	39.91
<u>Notes:</u> 1) MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above. 2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request, and (ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.														

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 Austria	8	15	0	0	1	0	0	1	0	0	0	0	21
Belgium	2	5	0	0	0	0	0	1	0	0	0	0	6
Denmark	3	3	0	0	0	0	0	1	0	0	0	0	5
Finland	0	6	0	0	0	0	0	3	0	0	0	0	3
France	9	16	0	0	0	0	0	1	0	0	0	0	24
Italy	31	31	0	0	0	0	0	1	0	0	0	0	61
Korea	0	6	0	0	0	0	0	0	0	0	0	0	6
Netherlands	7	11	0	0	1	0	0	3	0	0	0	0	14
Poland	0	6	0	0	0	0	1	0	0	0	0	0	5
Romania	0	5	0	0	0	0	0	0	0	0	0	0	5
Spain	9	11	2	0	1	0	0	4	0	0	0	0	13
Sweden	3	2	0	1	0	0	0	0	0	0	0	0	4
Switzerland	9	10	0	0	1	1	0	3	0	0	0	0	14
United Kingdom	7	20	0	0	1	0	0	3	0	0	0	0	23
United States	7	11	0	0	2	1	3	1	0	0	0	0	11
Row 2 Treaty Partners (de minimis rule applies)	10	19	0	0	1	1	0	3	0	0	0	0	24
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	105	177	2	1	8	3	4	25	0	0	0	0	239
Notes The inventory on 1 January 2017 shown here (105) slightly deviates from the inventory on 31 December 2016 shown in the last statistics (103). This is the combined effect of two additional cases with start date in 2016 not previously known to Germany, one case previously classified as "other MAP case" and now classified as "attribution/allocation", and one case previously classified as started in 2016 but now re-classified as protective request.													

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	Austria	24	25	2	0	0	2	0	8	0	0	0	0	37
	Belgium	17	26	1	5	1	1	0	8	0	0	0	0	27
	Czech Republic	4	2	0	0	0	0	0	0	0	0	0	0	6
	Denmark	5	3	0	0	2	0	0	0	0	0	0	0	6
	France	10	22	1	0	2	0	1	0	0	0	0	0	28
	Italy	5	18	0	0	0	1	0	0	0	0	0	0	22
	Luxembourg	7	55	2	2	0	42	0	1	0	0	0	0	15
	Netherlands	12	17	1	1	0	1	0	2	0	0	0	0	24
	Norway	2	5	0	0	0	0	0	2	0	0	0	0	5
	Poland	6	6	1	0	1	0	1	1	0	0	0	0	8
	Spain	2	6	0	0	0	1	1	0	0	0	0	0	6
	Sweden	3	8	1	0	1	0	0	2	0	0	0	0	7
	Switzerland	58	59	0	1	0	6	1	16	0	0	1	0	92
	United Kingdom	3	107	0	1	1	71	0	0	0	0	0	0	37
	United States	8	27	1	0	6	0	0	4	0	0	0	0	24
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17	16	1	0	1	0	2	0	1	0	0	0	28
Row 3	Treaty Partners (Others)	3	3	0	0	0	0	1	0	0	0	0	0	5
	Total	186	405	11	10	15	125	7	44	1	0	1	0	377
Notes:														
The inventory on 1 January 2017 shown here (186) slightly deviates from the inventory on 31 December 2016 shown in the last statistics (187). This is due to one case previously classified as "other MAP case" and now classified as "attribution/allocation".														

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	Austria	6.46	4.45	
	Belgium	10.95	2.04	4.73
	Switzerland	9.07	1.61	
	Denmark	9.4	1.91	0.56
	Spain	12.22	3.61	5.67
	Finland	9.73	5.34	6.08
	France	8.02	1.15	0.20
	United Kingdom	11.60	1.52	11.87
	Italy	6.18	1.15	
	Netherlands	6.66	1.81	8.84
	Poland	0.39	1.15	
	Sweden	4.37	1.15	
	United States	4.58	2.44	
Row 2	Treaty Partners (de minimis rule applies)	6.95	1.33	10.21
Row 3	Treaty Partners (Others)			
	Total Average Time	8.19	2.41	6.77
	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	Austria	9.58	1.16	3.93	7.56
	Belgium	6.8	1.09	3.14	5.75
	Denmark	6.05	1.15		
	France	5	0.9		
	Italy	13.55	4.11		
	Luxembourg	1.29	2.12	2.5	2.04
	Netherlands	8.44	1.35	9.80	4.87
	Norway	10.19	1.15	7.92	2.27
	Poland	3.17	4.20	3.65	1.22
	Spain	1.3	11.44		
	Sweden	6.12	0.93	1.45	4.31
	Switzerland	8.31	0.99	4.21	4.52
	United Kingdom	1.38	0.62	0.39	6.67
	United States	5.51	1.08	10.43	4.46
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10.75	0.90	8.28	2.40
Row 3	Treaty Partners (Others)	7.13	0.36		
	Total Average Time	4.03	1.31	4.66	1.07
Notes:					

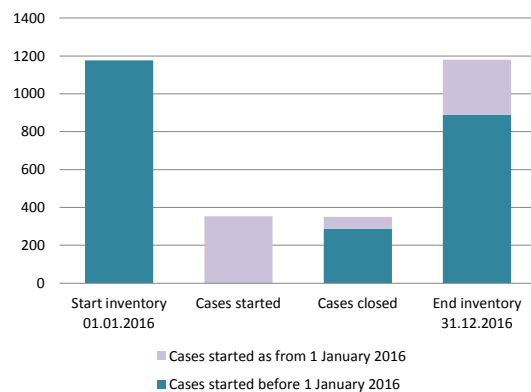
Annex B

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	4.73	1.49	5.31	0.94
	Notes:				

Germany

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	545	0	129	416
Other cases	632	0	158	474

(1) Germany's MAP statistics for the 2015 reporting period showed a 31 December 2015 ending inventory of 1,147 cases (539 transfer pricing or allocation of profits to permanent establishments and 608 other cases). As indicated in the footnote to the statistics for the 2015 reporting period, for those statistics Germany had applied the approach to treat a case as open as soon as the German competent authority received a request (or learned about a request received in the other jurisdiction). The difference between the 1,147 (539 and 608) ending inventory in the previous statistics and the number of cases that started before 1 January 2016 in inventory on 1 January 2016 shown above is caused (a) by cases which were received by the other jurisdiction in 2015 or earlier (and which therefore are cases that started before 1 January 2016 under the new common MAP Statistics Reporting Framework) but which the German competent authority only became aware of after 31 December 2015 (44 transfer pricing cases and 24 other cases); (b) by the elimination of 37 APA rollback cases that were in the 31 December 2015 inventory but are no longer shown in the 1 January 2016 inventory as they are not regarded as MAP cases under the new MAP Statistics Reporting Framework; and (c) by the elimination of one case which was erroneously counted as a MAP case in the 31 December 2015 inventory but in fact was not a MAP request.

(2) MAP cases where the request was filed under the EU Arbitration Convention are included in the transfer pricing cases shown above.

(3) Germany's MAP statistics for the 2015 reporting period showed cases as open (and thus in the ending inventory) until the German competent authority learned that the taxpayer concerned accepted an agreement reached between competent authorities. Germany changed the approach in the course of 2016 in order to align at least the end date for cases that started before 1 January 2016 with the end date definition for cases that started as from 1 January 2016 under the new common MAP Statistics Reporting Framework. Thus, the ending inventory shown above only shows those cases where the end date as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework had not been reached on 31 December 2016. As a consequence of moving to the new approach in the course of the year, the number of closed cases in 2016 is, as a one-time effect, higher than it would have been if the same principle had been used in the whole year.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	109	6	103
Other cases	0	244	57	187

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	34.48
Other cases	29.59

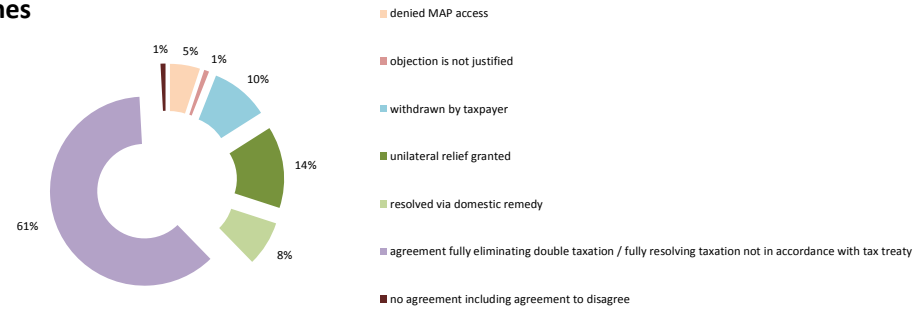
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority was informed about the request; and
(ii) end date: the date an agreement was reached or, for the cases closed with other outcomes, the date of the other outcome (or, where not available, the date the German competent authority learned about the other outcome). The dates on which the taxpayers who filed the requests were informed about the outcome were not available for a large number of cases, in particular where the request had been filed in the other jurisdiction.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.26	1.02	4.58	0.81
Other cases	1.36	1.22	0.26	4.83

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)	4	0	8	3	4	115	0	0	1	0	135
Cases started before 1 January 2016	3	0	7	3	4	111	0	0	1	0	129
Cases started as from 1 January 2016	1	0	1	0	0	4	0	0	0	0	6
Other cases (all)	14	3	27	46	23	100	0	0	2	0	215
Cases started before 1 January 2016	12	2	19	12	12	99	0	0	2	0	158
Cases started as from 1 January 2016	2	1	8	34	11	1	0	0	0	0	57
All cases	18	3	35	49	27	215	0	0	3	0	350

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*⁵⁰) 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*).

⁵⁰ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD¹

Country: **Germany/Allemagne**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	82	15			12	0	60	11	10	4		
2010	57	2			11	0	44	1	2	1		
2011	115	11			26	3	84	8	5	0		
2012	168	10			41	1	125	9	2	0		
2013	200	16			35	1	157	15	8	0		
2014	342	11			44	0	291	11	7	0		
2015			350	13	22	0	318	13	10	0		
Total	964	65	350	13	191	5	1079	68	44	5		

¹ Please note that the German competent authority (CA) internal case database does currently not allow to record “initiated” and “completed” dates following OECD definitions. Therefore the German CA, for the 2015 reporting period, still provides the statistics used for internal purposes. The “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”). The “completed” standard is now, since 2013, largely in line with OECD guidance. Requests that are rejected (e.g. because of the time limits) are included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 49 in 2015) thus contains rejected requests (10), requests withdrawn by the taxpayer (29, it should be noted that it can generally not be established whether in such cases double taxation remains), cases closed because it was determined that an agreement could not be found (9), and one case that was booked as initiated by mistake but for which in fact there was never a request. The deviating “initiated” definition results in a larger MAP case inventory and makes cases appear older than under OECD definitions. This should be born in mind when comparing the German 2015 figures with pre-2011 figures and statistics provided by other countries. Of the 1147 cases in the ending inventory 2015, 539 concern transfer pricing or attribution of profits to a PE. Of the 363 requests received in 2015 (shown as “initiated”), 141 concern transfer pricing or attribution of profits to a PE.

² Reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible. Cycle times will be reported for the 2016 reporting period after implementation of a new internal system. The MAP Statistics for 2009-2015 (pre-MAP Statistics Reporting Framework) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD¹

Country: Germany/Allemagne

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	53	10			9	1	41	9	3	0		
2009	53	8			10	1	41	6	2	1		
2010	82	5			21	2	57	2	4	1		
2011	147	12			29	1	115	11	3	0		
2012	217	12			39	2	168	10	10	0		
2013	243	16			29	0	200	16	14	0		
2014			362	12	13	1	342	11	7	0		
Total	795	63	362	12	150	8	964	65	43	2		

¹ Please note that the German competent authority (CA) internal case database does currently not allow to record “initiated” and “completed” dates following OECD definitions. While for earlier reporting periods (up to 2010) considerable efforts were made to specifically prepare separate statistics for OECD purposes, the need for a streamlining of resources is no longer permitting to produce additional statistics based on OECD definitions. Therefore the German CA currently provides the statistics used for internal purposes. Consequently, starting with the 2011 reporting period, the “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”). The “completed” standard is now, since 2013, largely in line with OECD guidance. Requests that are rejected (e.g. because of the time limits) are included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 45 in 2014) thus contains rejected requests (9), withdrawn requests (30, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was determined that an agreement could not be found (6). The deviating “initiated” definition results in a larger MAP case inventory and makes cases appear older than under OECD definitions. This should be born in mind when comparing the German 2014 figures with pre-2011 figures and statistics provided by other countries. Of the 1029 cases in the ending inventory 2014, 483 concern transfer pricing or attribution of profits to a PE. Of the 374 requests received in 2014 (shown as “initiated”), 194 concern transfer pricing or attribution of profits to a PE.

² Due to the streamlining of resources described above, reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible.

The MAP Statistics for 2006-2015 (pre-MAP Statistics Reporting Framework) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework.

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD¹

Country: **Germany/Allemagne**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	51	9			12	0	36	7	3	2		
2008	28	3			7	0	17	3	4	0		
2009	76	9			21	0	53	8	2	1		
2010	119	7			32	0	82	5	5	2		
2011	206	13			56	1	147	12	3	0		
2012	253	13			25	0	217	12	11	1		
2013			251	16	4	0	243	16	4	0		
Total	733	54	251	16	157	1	795	63	32	6	--	--

¹ Please note that the German competent authority (CA) internal case database does currently not allow to record “initiated” and “completed” dates following OECD definitions. While for earlier reporting periods (up to 2010) considerable efforts were made to specifically prepare separate statistics for OECD purposes, the need for a streamlining of resources is no longer permitting to produce additional statistics based on OECD definitions. Therefore the German CA currently provides the statistics used for internal purposes. Consequently, starting with the 2011 reporting period, the “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”). The “completed” standard is now, since 2013, largely in line with OECD guidance. Requests that are rejected (*e.g.* because of the time limits) are included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 38 in 2013) thus contains rejected requests (10), withdrawn requests (17, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was determined that an agreement could not be found (11). The deviating “initiated” definition results in a larger MAP case inventory and makes cases appear older than under OECD definitions. This should be borne in mind when comparing the German 2013 figures with pre-2011 figures and statistics provided by other countries. Of the 858 cases in the ending inventory 2013, 367 concern transfer pricing or attribution of profits to a PE. Of the 267 requests received in 2013 (shown as “initiated”), 106 concern transfer pricing or attribution of profits to a PE.

² Due to the streamlining of resources described above, reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD¹

Country: **Germany/Allemagne**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	44	9			7	0	26	7	11	2		
2007	36	4			7	0	25	2	4	2		
2008	45	3			13	0	28	3	4	0		
2009	103	9			25	0	76	9	2	0		
2010	168	8			42	0	119	7	7	1		
2011	257	16			37	2	206	13	14	1		
2012			264	13	5	0	253	13	6	0		
Total	653	49	264	13	136	2	733	54	48	6		

¹ Please note that the German competent authority (CA) internal case database does not currently allow the recording of “initiated” and “completed” dates following OECD definitions. While for earlier reporting periods (up to 2010) considerable efforts were made to specifically prepare separate statistics for OECD purposes, the need for a streamlining of resources is no longer permitting the production of additional statistics based on OECD definitions. Therefore the German CA will provide the statistics used for internal purposes. Consequently, starting with the 2011 reporting period, the “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”), and generally until implementation of an agreement is reported back to the CA (which is later than under the OECD definition of “completed”). Requests that are rejected (e.g. because of the time limits) are thus included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 54 in 2012) therefore contains rejected requests (12), withdrawn requests (25, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was determined that an agreement could not be found (17). These definitions result in a larger MAP case inventory and make cases appear older than under OECD definitions. This should be borne in mind when comparing the German 2012 figures with pre-2011 figures and statistics provided by other countries. Of the 787 cases in the ending inventory 2012, 355 concern transfer pricing or attribution of profits to a PE. Of the 277 requests received in 2012 (shown as “initiated”), 104 concern transfer pricing or attribution of profits to a PE.

² Due to the streamlining of resources described above, reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible.

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD¹

Country: **Germany/Allemagne**

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) ²	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	41	7			10	1	27	6	4	0		
2006	39	3			18	0	17	3	4	0		
2007	66	4			22	0	36	4	8	0		
2008	76	4			25	0	45	3	6	1		
2009	149	10			31	0	103	9	15	1		
2010	212	8			27	0	168	8	17	0		
2011			289	17	16	0	257	16	16	1		
Total	583	36	289	17	149	1	653	49	70	3		

¹ Please note that the German competent authority (CA) internal case database does not currently allow the recording of “initiated” and “completed” dates following OECD definitions. While for earlier reporting periods considerable efforts were made to specifically prepare separate statistics for OECD purposes, the need for a streamlining of resources no longer permits the production of additional statistics based on OECD definitions. Therefore the German CA will provide the statistics used for internal purposes. Consequently, starting with the 2011 reporting period, the “initiated” and “completed” standards used in the reported statistics differ from OECD definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (which is earlier than under the OECD definition of “initiated”), and generally until implementation of an agreement is reported back to the CA (which is later than under the OECD definition of “completed”). Requests that are rejected (*e.g.* because of the time limits) are thus included as “initiated”, and, when rejected, as “closed”. The “closed or withdrawn” column (with a total of 73 in 2011) therefore contains rejected requests (15), withdrawn requests (33, it should be noted that it can generally not be established whether in such cases double taxation remains), and cases closed because it was determined that an agreement could not be found (25). These definitions result in a larger MAP case inventory and make cases appear older than under OECD definitions. This should be borne in mind when comparing the German 2011 figures with pre-2011 figures and statistics provided by other countries. Of the 702 cases in the ending inventory 2011, 308 concern transfer pricing or attribution of profits to a PE. Of the 306 requests received in 2011 (shown as “initiated”), 120 concern transfer pricing or attribution of profits to a PE.

² Due to the streamlining of resources described above, reporting cycle times following OECD definitions and thus suitable for direct comparison is currently not feasible.

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

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Germany/Allemagne**

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	10			30	2	5	5	6	3		
2005	34	3			7	2	26	1	1	0		
2006	66	3			41	1	24	2	1	0		
2007	85	5			37	0	46	5	2	0		
2008	121	4			39	0	75	4	7	0		
2009	167	4			9	0	154	4	4	0		
2010			147	3	15	0	130	3	2	0		
Total	514	29	147	3	178	5	460	24	23	3		

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Germany/Allemagne**

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	39	11			18	2	20	8	1	1	n.a.	n.a.
2004	25	2			3	0	21	2	1	0	n.a.	n.a.
2005	44	4			8	1	34	3	2	0	n.a.	n.a.
2006	96	4			27	1	66	3	3	0	n.a.	n.a.
2007	123	5			38	0	85	5	0	0	n.a.	n.a.
2008	162	4			24	0	121	4	3	0	n.a.	n.a.
2009			174	3	5	0	167	4	1	0	n.a.	n.a.
Total	389	30	174	3	123	4	514	29	11	1	n.a.	n.a.

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Germany/Allemagne**

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	49	8			19	0	27	8	3	0	n.a.	n.a.
2003	18	3			6	0	12	3	0	0	n.a.	n.a.
2004	29	2			4	0	25	2	0	0	n.a.	n.a.
2005	87	6			41	2	44	4	2	0	n.a.	n.a.
2006	152	5			52	1	96	4	4	0	n.a.	n.a.
2007	161	7			37	1	123	5	1	1	n.a.	n.a.
2008			172	5	7	1	162	4	3	0	n.a.	n.a.
Total	496	31	172	5	166	5	489	30	13	1	n.a.	n.a.

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Germany/Allemagne**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior	53	---	17	35	1	n.a.
2002	31	---	7	22	2	n.a.
2003	26	---	3	21	2	n.a.
2004	47	---	16	31		n.a.
2005	130	---	34	93	3	n.a.
2006	189	---	31	157	1	n.a.
2007	---	186	17	167	2	n.a.
Total	476	186	125	526	11	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Germany/Allemagne**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	74	---	31	37	6	n.a.
2001	29	---	11	16	2	n.a.
2002	42	---	9	31	2	n.a.
2003	42	---	14	26	2	n.a.
2004	87	---	36	47	4	n.a.
2005	170	---	35	130	5	n.a.
2006	--	212	19	189	4	n.a.
Total	444	212	155	476	25	---