

Mutual Agreement Procedure Statistics per jurisdiction

Germany

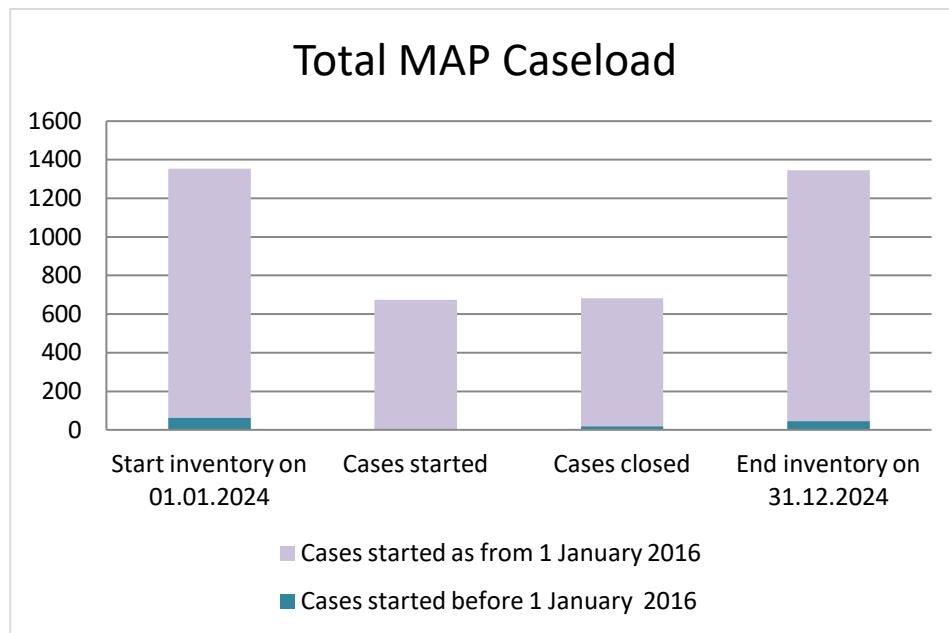
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

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 |

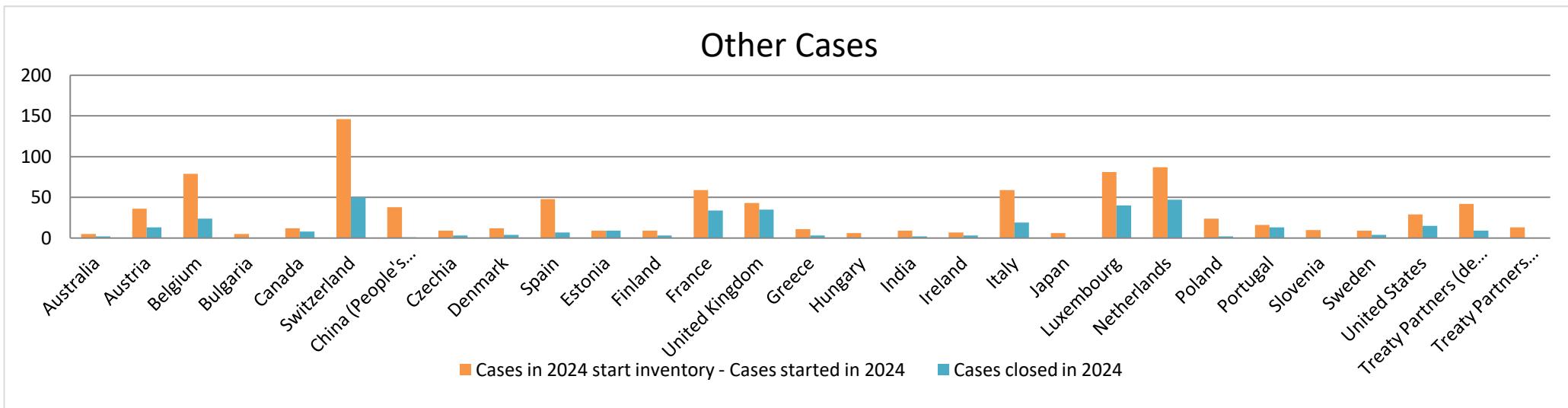
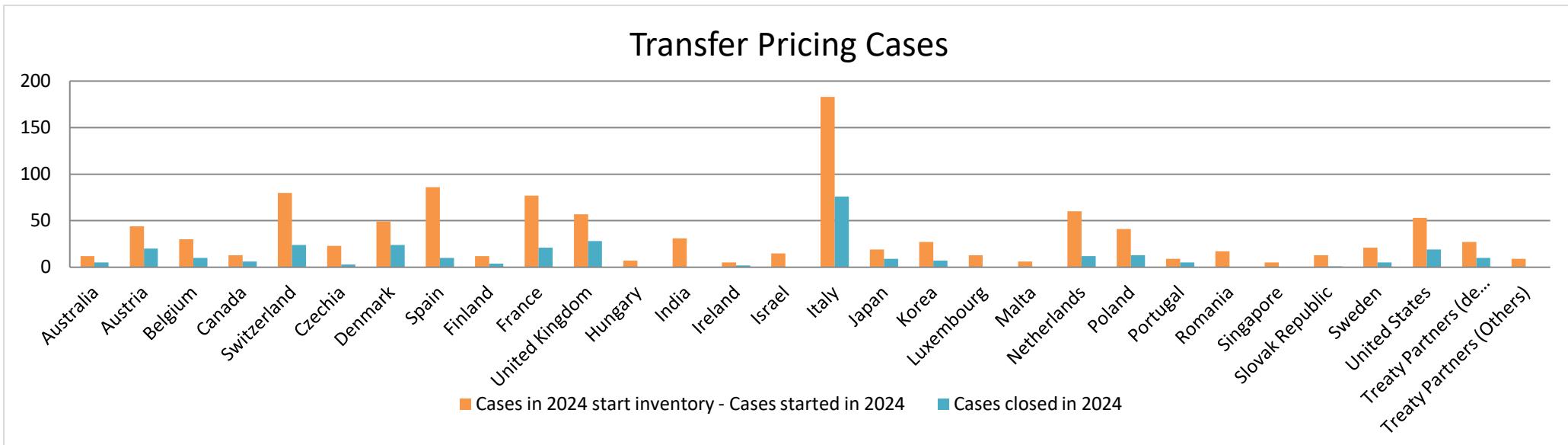
Average time needed to close MAP cases

| 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 |

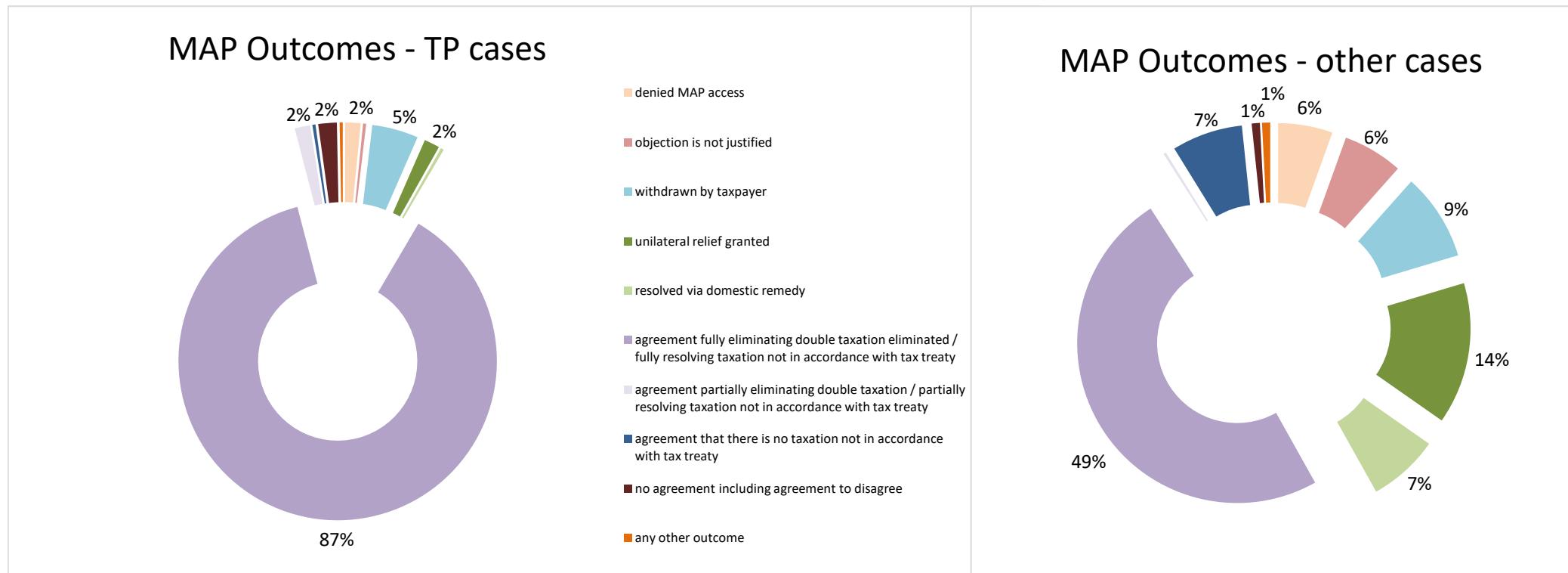
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



| 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) | 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 |
| | Notes: 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 | 5 | 0 | 0 | 0 | 0 | 7 | |
| | Austria | 26 | 18 | 0 | 0 | 1 | 0 | 18 | 0 | 0 | 0 | 0 | 24 | |
| | Belgium | 21 | 9 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 20 | |
| | Canada | 11 | 2 | 0 | 1 | 0 | 0 | 5 | 0 | 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 | 23 | 0 | 0 | 0 | 0 | 25 | |
| | Spain | 56 | 30 | 0 | 0 | 1 | 0 | 9 | 0 | 0 | 0 | 0 | 76 | |
| | Finland | 7 | 5 | 0 | 0 | 0 | 0 | 4 | 0 | 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 | 1 | 0 | 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 | 8 | 0 | 0 | 1 | 0 | 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 | 0 | 17 |
| Row 3 | Treaty Partners (Others) | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Total | 698 | 346 | 5 | 1 | 15 | 5 | 1 | 277 | 5 | 1 | 4 | 0 | 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 | 2 | 0 | 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:

Annex B

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

Table 3: All post-2015 MAP Cases pending on 31 December 2024

| Categories for age of MAP cases | Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date | |
|--|---|-----------------|
| | Column 1 | Column 2 |
| <2 years old | | 749 |
| >=2 and <4 years old | | 345 |
| >=4 and <6 years old | | 118 |
| >=6 years old | | 65 |

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

| Table 1: Attribution / Allocation MAP Cases | | | | | |
|--|--|--|------------------------|----------------------|----------|
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | Column 5 |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | |
| 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 |
| Row 2 | Slovak Republic | 18.58 | 1.15 | 2.24 | 16.34 |
| | Sweden | 16.90 | 17.90 | 4.10 | 12.80 |
| | 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 | | |
|--|--|--|
| | 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 | 12.64 |
| | Cases closed in the Bilateral stage | 24.34 |
| | <u>Notes:</u> | |

Table 2: Other MAP Cases

| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
|---|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | 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. |
| Row 2 | 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 |
| 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 B

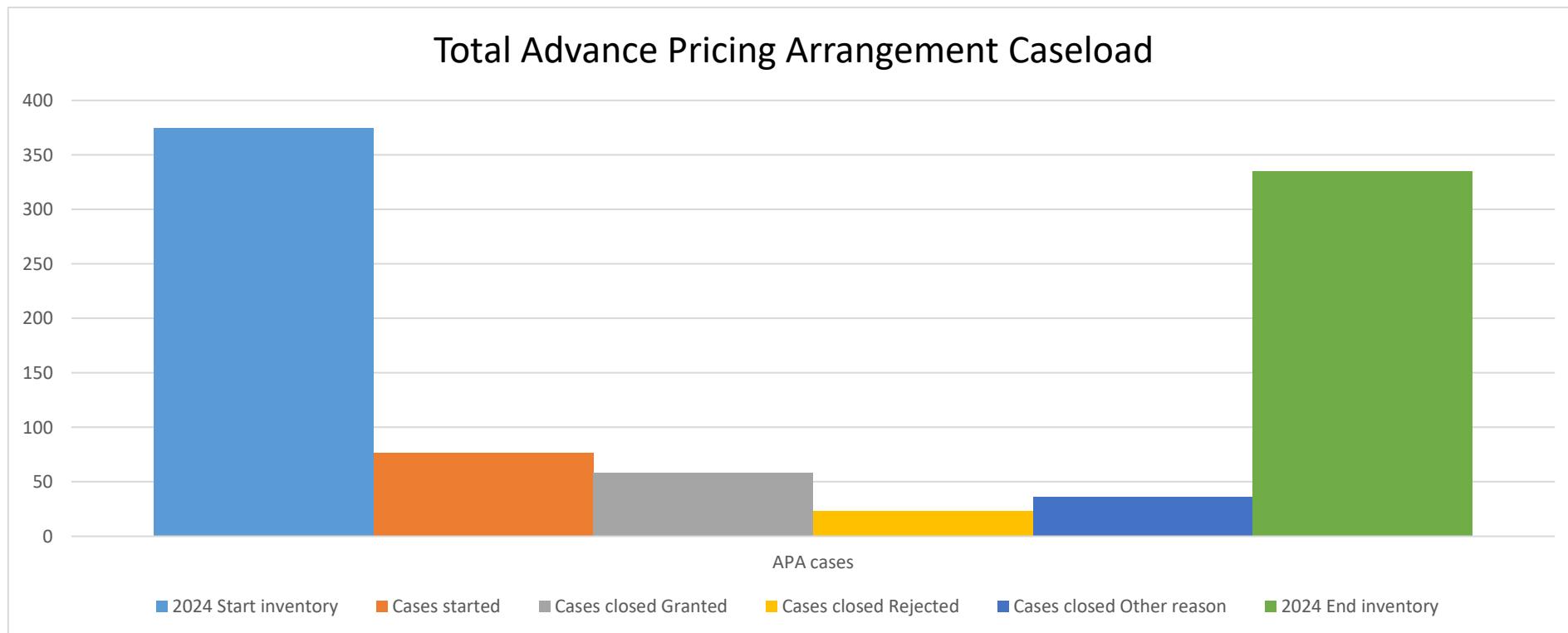
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

| Annex to Table 2: Other MAP Cases | | |
|-------------------------------------|--|--|
| Row 1 | Stage during which the MAP case was resolved | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| | Column 1 | Column 2 |
| | Cases closed in the Unilateral stage | 14.86 |
| Cases closed in the Bilateral stage | | 20.52 |
| <u>Notes:</u> | | |

Table 3: All MAP Cases

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

Germany



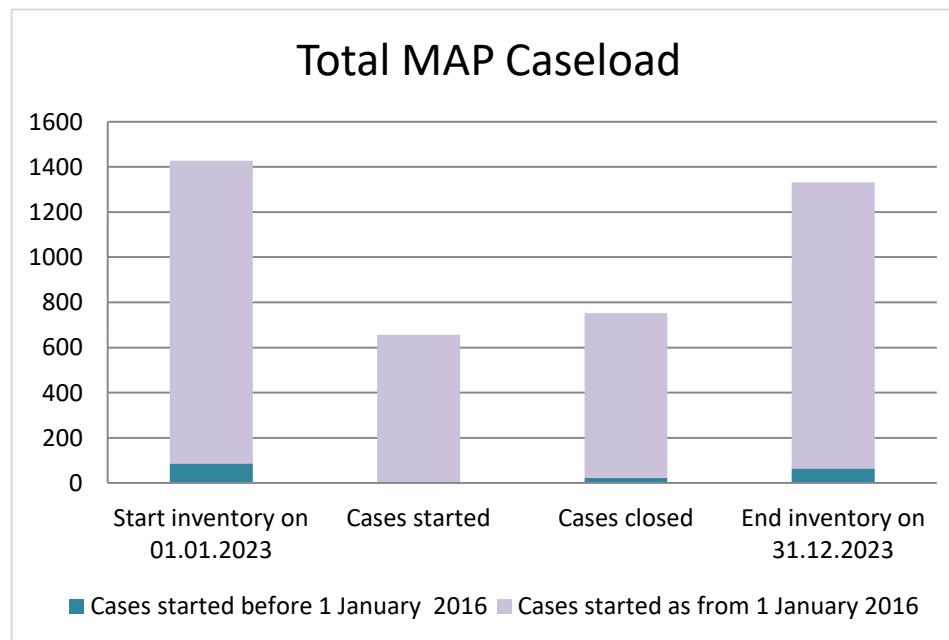
| | 2024 Start inventory | Cases started | Cases closed | | | 2024 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
| | | | Granted | Rejected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

Row 1

| 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 |
| | 375 | 77 | 58 | 23 | 36 | 335 | 54.10 |
| <u>Notes:</u> | | | | | | | |
| 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:

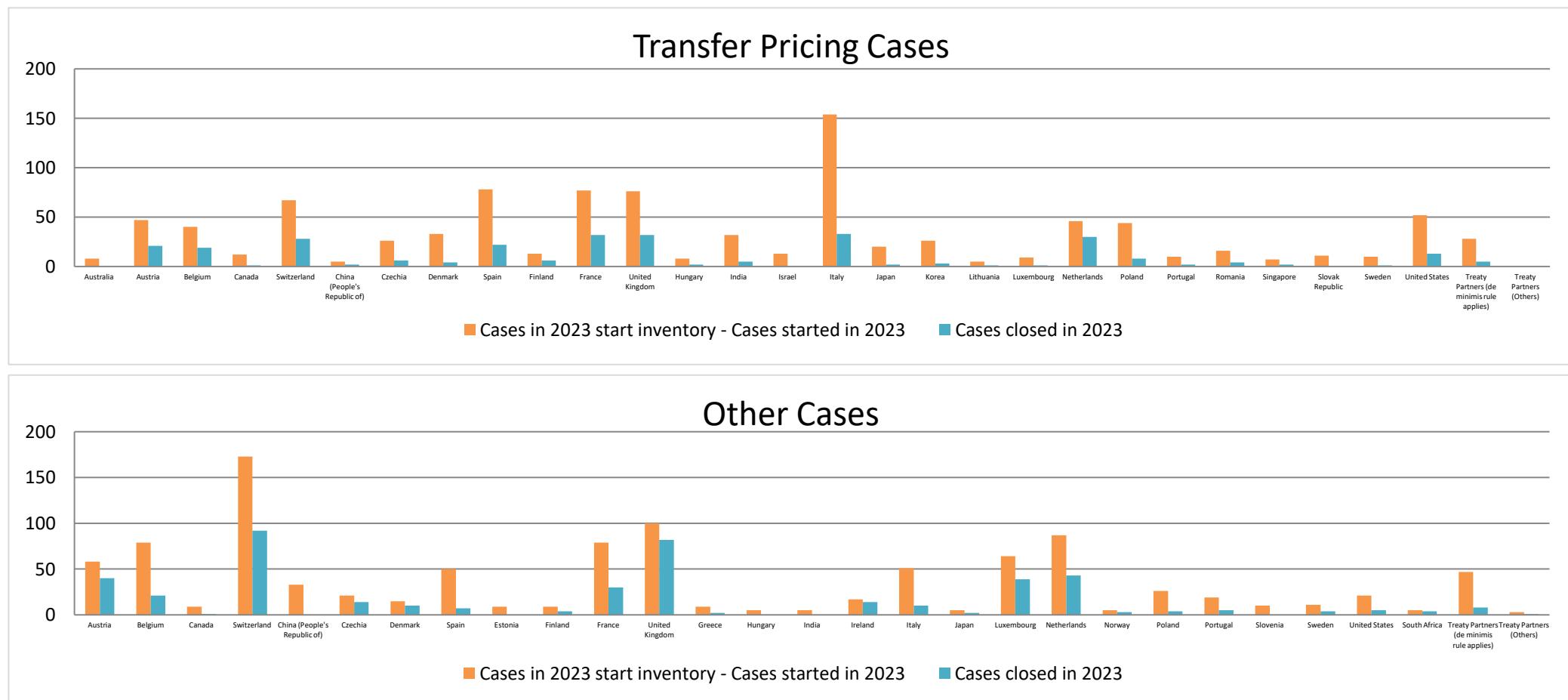
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| 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>

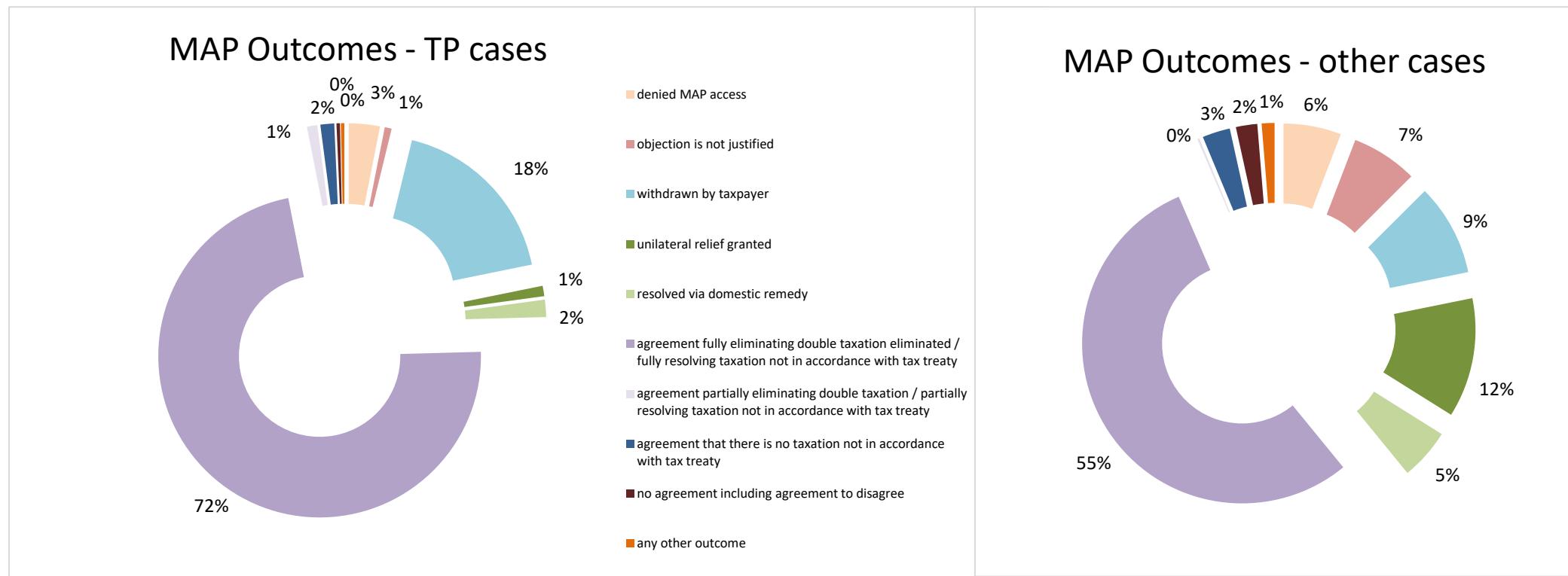
Overview of MAP partners (only for cases started as from 1 January 2016)

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 | |
| <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. | | | | | | | | | | | | | |
| Notes on the computation of average time | | Please refer to the definitions provided by Germany in the previous years. | | | | | | | | | | | | | |

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 | 0 | 8 |
| | Austria | 39 | 8 | 0 | 0 | 1 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 26 |
| | Belgium | 24 | 16 | 0 | 0 | 4 | 0 | 4 | 11 | 0 | 0 | 0 | 0 | 21 |
| | Canada | 10 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 11 |
| | Switzerland | 35 | 32 | 0 | 0 | 5 | 0 | 0 | 22 | 1 | 0 | 0 | 0 | 39 |
| | China (People's Republic of) | 1 | 4 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Czechia | 17 | 9 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 20 |
| | Denmark | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 29 |
| | Spain | 51 | 27 | 4 | 1 | 2 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 56 |
| | Finland | 9 | 4 | 0 | 1 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 7 |
| | France | 42 | 35 | 1 | 0 | 4 | 0 | 0 | 24 | 0 | 3 | 0 | 0 | 45 |
| | United Kingdom | 41 | 35 | 0 | 0 | 1 | 1 | 0 | 29 | 0 | 1 | 0 | 0 | 44 |
| | Hungary | 2 | 6 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | India | 30 | 2 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| | Israel | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| | Italy | 107 | 47 | 1 | 0 | 5 | 2 | 0 | 25 | 0 | 0 | 0 | 0 | 121 |
| | Japan | 13 | 7 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| | Korea | 21 | 5 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 23 |
| | Lithuania | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 4 |
| | Luxembourg | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| | Netherlands | 32 | 14 | 1 | 0 | 3 | 0 | 0 | 25 | 0 | 0 | 0 | 1 | 16 |
| | Poland | 29 | 15 | 0 | 0 | 3 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 36 |
| | Portugal | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 |
| | Romania | 15 | 1 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| | Singapore | 2 | 5 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Slovak Republic | 10 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| | Sweden | 3 | 7 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 9 |
| | United States | 32 | 20 | 0 | 0 | 2 | 0 | 0 | 9 | 2 | 0 | 0 | 0 | 39 |
| Row 2 | Treaty Partners (de minimis rule applies) | 22 | 6 | 1 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 | 0 | 23 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 648 | 325 | 8 | 2 | 52 | 3 | 5 | 207 | 3 | 4 | 0 | 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 | 0 | 18 |
| | Belgium | 55 | 24 | 2 | 2 | 5 | 0 | 2 | 9 | 1 | 0 | 0 | 0 | 58 |
| | Canada | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 8 |
| | Switzerland | 84 | 89 | 1 | 7 | 10 | 4 | 3 | 62 | 0 | 1 | 4 | 0 | 81 |
| | China (People's Republic of) | 26 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| | Czechia | 17 | 4 | 0 | 0 | 2 | 1 | 0 | 3 | 0 | 1 | 2 | 5 | 7 |
| | Denmark | 11 | 4 | 0 | 0 | 0 | 2 | 2 | 5 | 0 | 0 | 0 | 1 | 5 |
| | Spain | 44 | 6 | 0 | 4 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 43 |
| | Estonia | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Finland | 8 | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 5 |
| | France | 58 | 21 | 4 | 1 | 4 | 0 | 5 | 14 | 0 | 2 | 0 | 0 | 49 |
| | United Kingdom | 79 | 21 | 2 | 1 | 5 | 14 | 1 | 58 | 0 | 1 | 0 | 0 | 18 |
| | Greece | 8 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Hungary | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | India | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Ireland | 7 | 10 | 6 | 0 | 1 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 3 |
| | Italy | 40 | 11 | 2 | 0 | 1 | 0 | 0 | 6 | 0 | 1 | 0 | 0 | 41 |
| | Japan | 4 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Luxembourg | 31 | 33 | 0 | 1 | 0 | 23 | 0 | 15 | 0 | 0 | 0 | 0 | 25 |
| | Netherlands | 61 | 26 | 0 | 8 | 5 | 2 | 3 | 23 | 0 | 2 | 0 | 0 | 44 |
| | Norway | 3 | 2 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 2 |
| | Poland | 24 | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 22 |
| | Portugal | 10 | 9 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 14 |
| | Slovenia | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Sweden | 3 | 8 | 0 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 | 0 | 7 |
| | United States | 8 | 13 | 0 | 1 | 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 16 |
| | South Africa | 3 | 2 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 1 |
| Row 2 | Treaty Partners (de minimis rule applies) | 38 | 9 | 1 | 0 | 1 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 39 |
| Row 3 | Treaty Partners (Others) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 2 |
| | Total | 694 | 331 | 25 | 28 | 43 | 55 | 24 | 243 | 1 | 13 | 7 | 6 | 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: 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 |
| Row 2 | 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 |
| Row 2 | United States | 20.71 | 3.54 | 17.10 | 7.37 |
| | 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 | | |
|--|--|--|
| 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 | 7 |
| | Cases closed in the Bilateral stage | 22 |
| <u>Notes:</u> | | |

Annex B

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

Table 2: Other MAP Cases

| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
|----------------|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 | 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 |
| Row 2 | 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 |
| Row 3 | South Africa | 22.43 | 2.25 | 13.49 | 16.42 |
| | Treaty Partners (de minimis rule applies) | 27.33 | 4.57 | 11.43 | 15.00 |
| | 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 | | |
|-------------------------------------|--|--|
| 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 | 10 |
| Cases closed in the Bilateral stage | | 25 |
| <u>Notes:</u> | | |

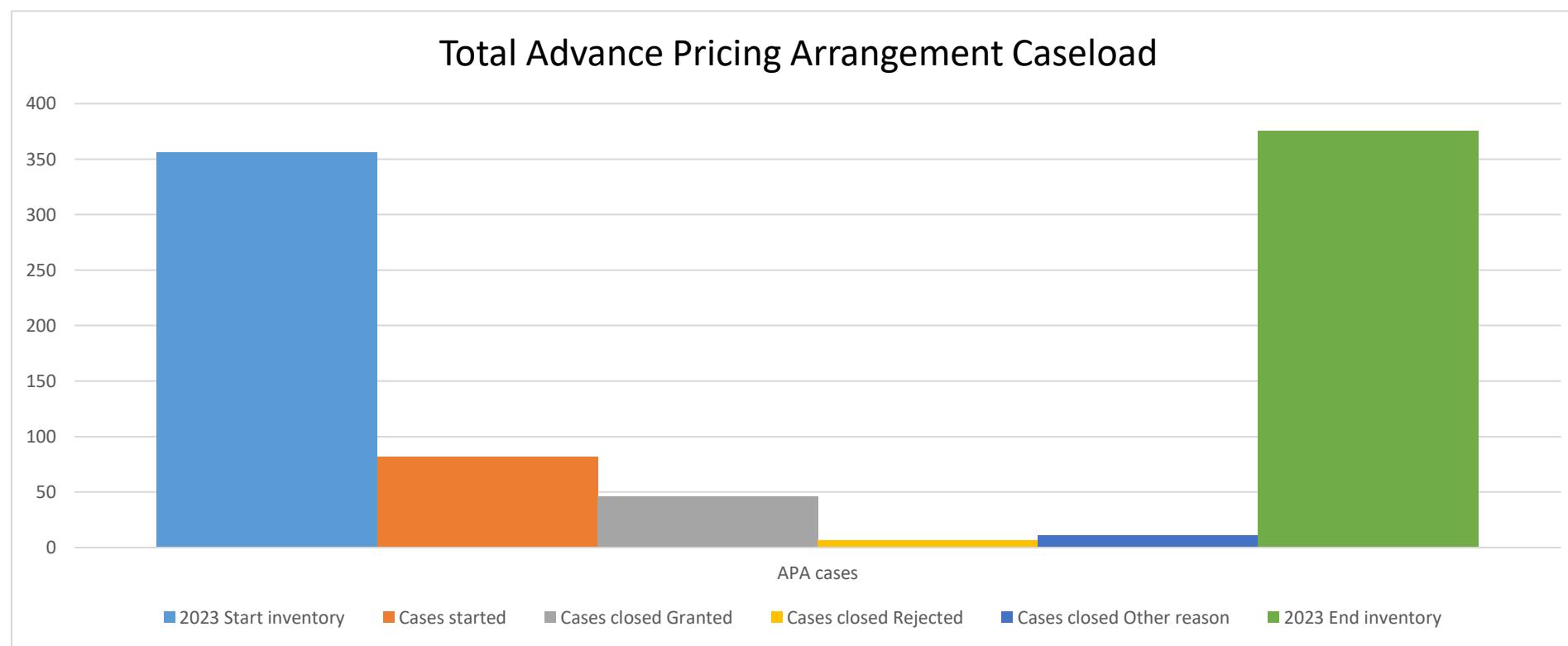
Annex B

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

| Table 3: All MAP Cases | | | | | |
|------------------------|--------------------|--|--|------------------------|----------------------|
| Row 1 | Total Average Time | average time taken (in months) for post-2015 cases from: | | | |
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| | | 22.11 | 4.09 | 14.33 | 13.46 |

Notes:

Germany



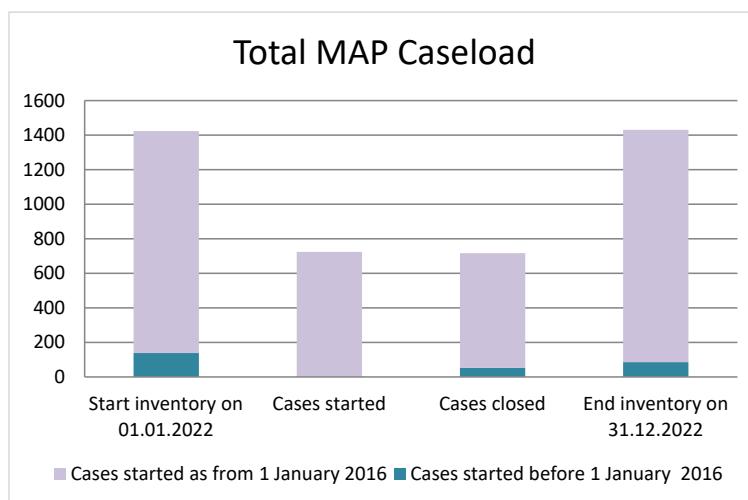
| | 2023 Start inventory | Cases started | Cases closed | | | 2023 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
| | | | Granted | Rejected | 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 |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 |
| Row 1 | | 356 | 82 | 46 | 6 | 11 | 375 |
| | 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 |

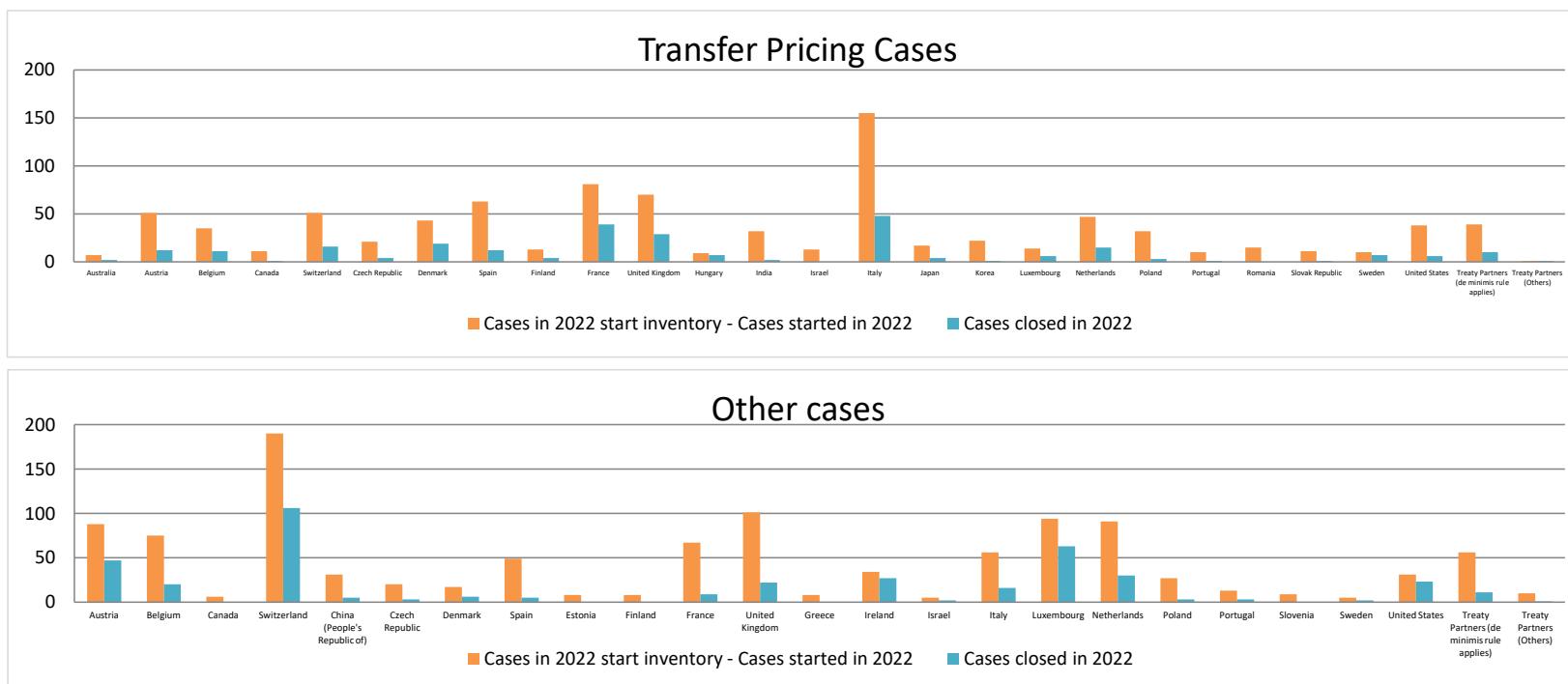
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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>

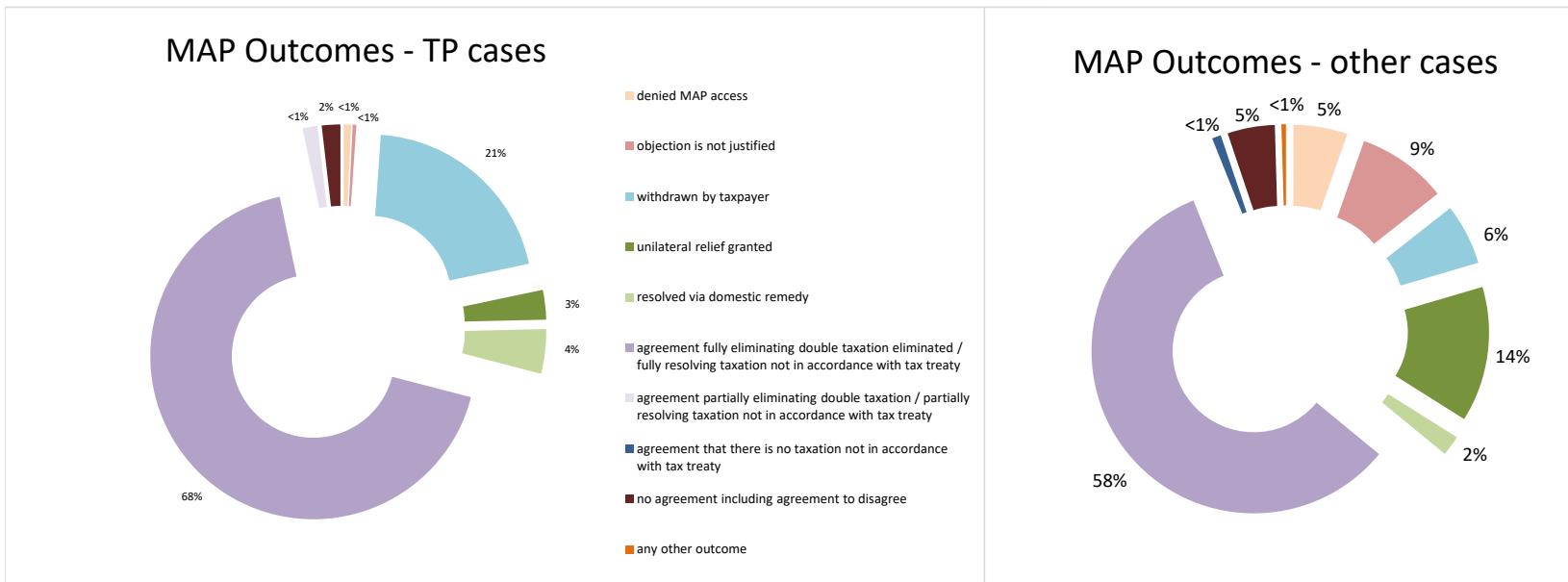
Overview of MAP partners (only for cases started as from 1 January 2016)

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 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. | | | | | | | | | | | | |
| Notes on the computation of average time | | Any MAP cases that are not attribution / allocation MAP cases are reported as other cases. | | | | | | | | | | | | |
| Other Notes on Annex A | | 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 | 2 | 0 | 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 | 0 | 2 | 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 |
| Row 2 | Treaty Partners (de minimis rule applies) | 25 | 14 | 0 | 0 | 2 | 1 | 0 | 7 | 0 | 0 | 0 | 29 |
| Row 3 | Treaty Partners (Others) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Total | 586 | 325 | 2 | 1 | 54 | 7 | 11 | 181 | 3 | 0 | 2 | 650 |

Notes:
As the number 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.

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 | 0 | 41 |
| | Belgium | 44 | 31 | 4 | 1 | 3 | 4 | 2 | 6 | 0 | 0 | 0 | 0 | 55 |
| | Canada | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Switzerland | 121 | 69 | 0 | 13 | 3 | 3 | 1 | 81 | 0 | 0 | 5 | 0 | 84 |
| | China (People's Republic of) | 15 | 16 | 2 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 26 |
| | Czech Republic | 15 | 5 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 17 |
| | Denmark | 10 | 7 | 0 | 2 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 11 |
| | Spain | 38 | 11 | 2 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44 |
| | Estonia | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Finland | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | France | 48 | 19 | 2 | 2 | 0 | 1 | 0 | 4 | 0 | 0 | 0 | 0 | 58 |
| | United Kingdom | 68 | 33 | 2 | 1 | 3 | 11 | 0 | 4 | 0 | 1 | 0 | 0 | 79 |
| | Greece | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Ireland | 6 | 28 | 0 | 0 | 0 | 0 | 0 | 25 | 0 | 2 | 0 | 0 | 7 |
| | Israel | 3 | 2 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Italy | 44 | 12 | 2 | 0 | 1 | 2 | 0 | 11 | 0 | 0 | 0 | 0 | 40 |
| | Luxembourg | 44 | 50 | 0 | 3 | 0 | 32 | 0 | 26 | 0 | 1 | 1 | 0 | 31 |
| | Netherlands | 57 | 34 | 0 | 2 | 4 | 3 | 1 | 17 | 0 | 0 | 3 | 0 | 61 |
| | Poland | 23 | 4 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 24 |
| | Portugal | 7 | 6 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Slovenia | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Sweden | 4 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | United States | 20 | 11 | 0 | 3 | 4 | 0 | 0 | 14 | 0 | 0 | 2 | 0 | 8 |
| Row 2 | Treaty Partners (de minimis rule applies) | 47 | 9 | 2 | 2 | 0 | 0 | 1 | 4 | 0 | 0 | 1 | 1 | 45 |
| | Treaty Partners (Others) | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 9 |
| Row 3 | Total | 700 | 399 | 20 | 36 | 26 | 56 | 8 | 241 | 0 | 4 | 12 | 1 | 695 |
| | Notes: | | | | | | | | | | | | | |

Notes:

- 1) As the number 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.

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 |
| Row 2 | Sweden | 23.05 | 1.15 | n.a. | n.a. |
| | United States | 23.82 | 3.69 | 22.06 | 5.21 |
| | 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:

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 | |
| Row 2 | United States | 22.23 | 5.12 | 16.53 | 14.98 | |
| | Treaty Partners (de minimis rule applies) | 32.69 | 2.49 | 19.21 | 13.15 | |
| | Treaty Partners (Others) | 12.62 | 0.46 | 11.31 | 1.32 | |
| Row 3 | Total | 18.15 | 4.16 | 15.72 | 10.34 | |
| | Notes: | | | | | |

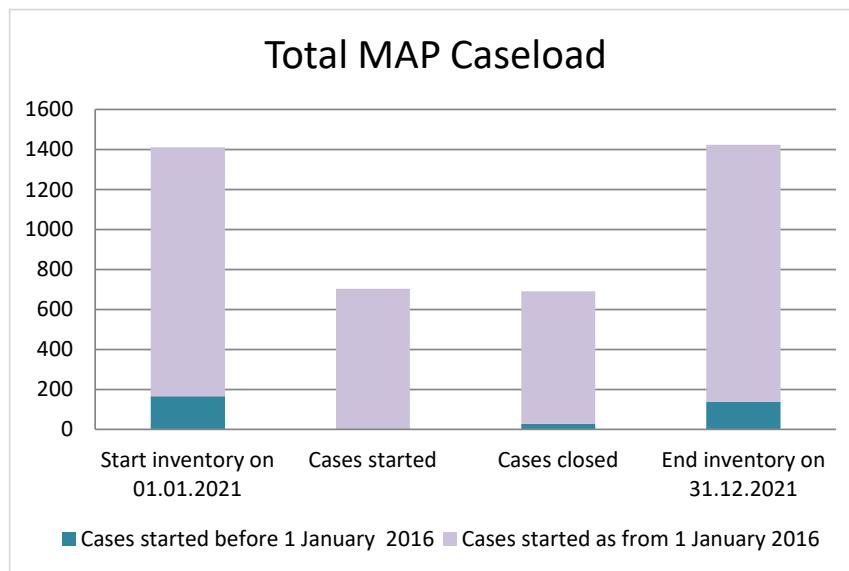
Annex B

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" |
| Row 1 | Total Average Time | Column 1 | Column 2 | Column 3 | Column 4 |
| | 19.75 | 4.71 | 16.36 | 10.25 | |
| <u>Notes:</u> | | | | | |

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 |

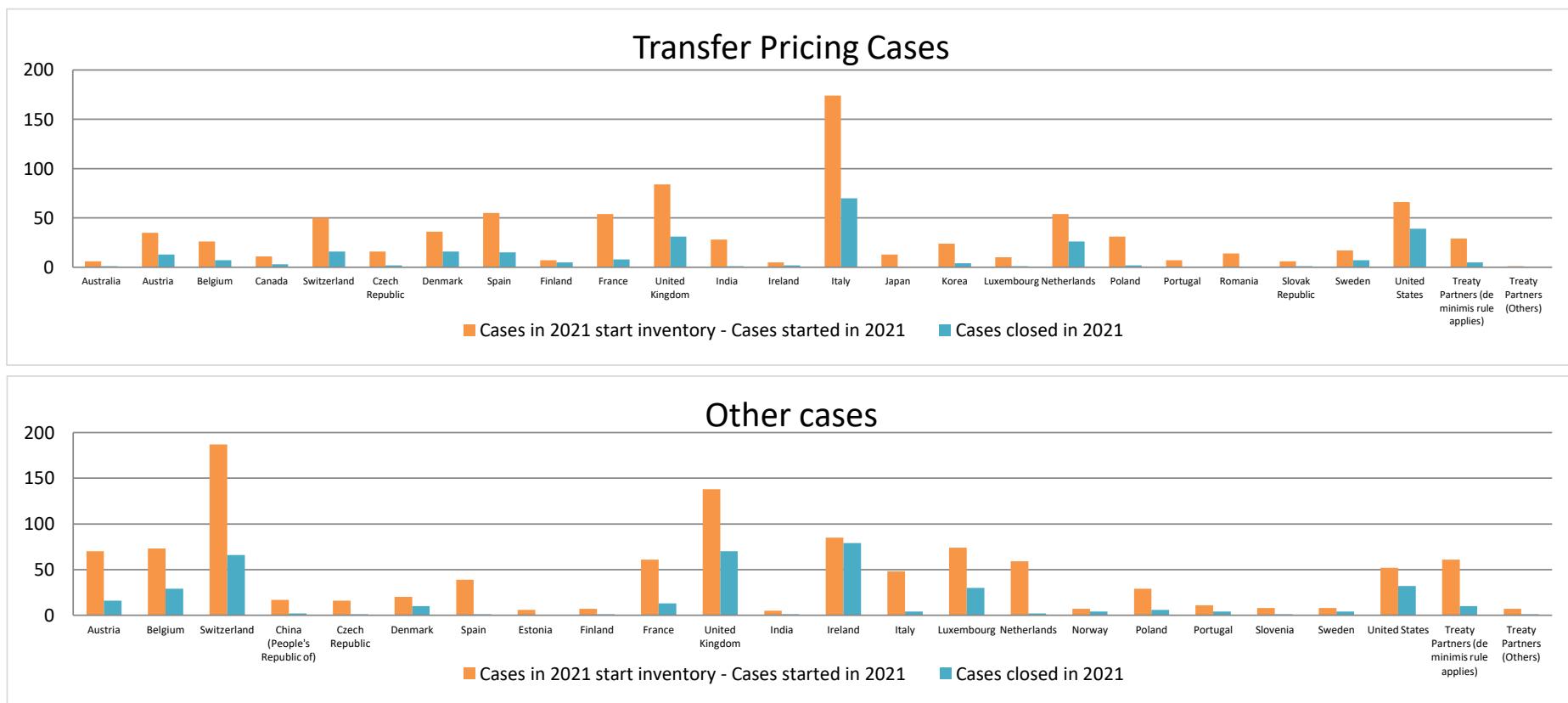
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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.



| 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 | 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 | 6 | 0 | 0 | 1 | 0 | 38 | 65.80 | |
| Row 2 | Others | 119 | 0 | 1 | 5 | 3 | 1 | 6 | 0 | 0 | 3 | 0 | 82.29 | |
| Row 3 | Total | 166 | 2 | 1 | 5 | 3 | 1 | 12 | 0 | 0 | 4 | 0 | 138 | 76.99 |
| <p><u>Notes:</u></p> <p>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.</p> <p>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.</p> <p>Any MAP cases that are not attribution / allocation MAP cases are reported as other cases.</p> <p>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.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date 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.</p> | | | | | | | | | | | | | | |

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 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| | Austria | 30 | 5 | 0 | 1 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 22 |
| | Belgium | 19 | 7 | 0 | 0 | 2 | 2 | 0 | 3 | 0 | 0 | 0 | 0 | 19 |
| | Canada | 10 | 1 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 8 |
| | Switzerland | 30 | 20 | 0 | 0 | 0 | 0 | 3 | 13 | 0 | 0 | 0 | 0 | 34 |
| | Czech Republic | 7 | 9 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| | Denmark | 17 | 19 | 0 | 0 | 2 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 20 |
| | Spain | 36 | 19 | 0 | 3 | 3 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 40 |
| | Finland | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 2 | 0 | 0 | 2 |
| | France | 38 | 16 | 0 | 0 | 1 | 0 | 2 | 5 | 0 | 0 | 0 | 0 | 46 |
| | United Kingdom | 43 | 41 | 0 | 0 | 0 | 14 | 3 | 14 | 0 | 0 | 0 | 0 | 53 |
| | India | 24 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| | Ireland | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 3 |
| | Italy | 137 | 37 | 0 | 0 | 3 | 3 | 0 | 57 | 2 | 1 | 4 | 0 | 104 |
| | Japan | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| | Korea | 14 | 10 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 20 |
| | Luxembourg | 6 | 4 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 9 |
| | Netherlands | 28 | 26 | 0 | 0 | 1 | 0 | 5 | 18 | 1 | 1 | 0 | 0 | 28 |
| | Poland | 16 | 15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| | Portugal | 4 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Romania | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| | Slovak Republic | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| | Sweden | 15 | 2 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 2 | 0 | 0 | 10 |
| | United States | 52 | 14 | 0 | 0 | 5 | 0 | 0 | 32 | 0 | 0 | 0 | 2 | 27 |
| Row 2 | Treaty Partners (de minimis rule applies) | 20 | 9 | 0 | 0 | 3 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 24 |
| | Treaty Partners (Others) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | Total | 586 | 273 | 0 | 4 | 24 | 21 | 13 | 197 | 3 | 6 | 5 | 2 | 584 |
| Notes: | | | | | | | | | | | | | | |

Table 2: Other MAP Cases

| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |
|----------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|-----------|---|
| | | | 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 | 0 | 54 |
| | Belgium | 44 | 29 | 1 | 6 | 1 | 4 | 2 | 15 | 0 | 0 | 0 | 0 | 44 |
| | Switzerland | 131 | 56 | 1 | 2 | 6 | 1 | 11 | 42 | 0 | 1 | 2 | 0 | 121 |
| | China (People's Republic of) | 10 | 7 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| | Czech Republic | 9 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 15 |
| | Denmark | 15 | 5 | 0 | 0 | 0 | 2 | 0 | 8 | 0 | 0 | 0 | 0 | 10 |
| | Spain | 28 | 11 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| | Estonia | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Finland | 4 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | France | 38 | 23 | 0 | 0 | 0 | 2 | 3 | 7 | 0 | 1 | 0 | 0 | 48 |
| | United Kingdom | 71 | 67 | 2 | 1 | 10 | 48 | 3 | 4 | 0 | 0 | 2 | 0 | 68 |
| | India | 4 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Ireland | 16 | 69 | 0 | 0 | 0 | 0 | 0 | 78 | 0 | 1 | 0 | 0 | 6 |
| | Italy | 37 | 11 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 44 |
| | Luxembourg | 32 | 42 | 0 | 0 | 0 | 22 | 0 | 8 | 0 | 0 | 0 | 0 | 44 |
| Row 2 | Netherlands | 34 | 25 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 57 |
| | Norway | 6 | 1 | 1 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Poland | 24 | 5 | 0 | 1 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 0 | 23 |
| | Portugal | 11 | 0 | 0 | 0 | 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 7 |
| | Slovenia | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 7 |
| | Sweden | 3 | 5 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 4 |
| | United States | 38 | 14 | 1 | 0 | 8 | 0 | 6 | 16 | 1 | 0 | 0 | 0 | 20 |
| | Treaty Partners (de minimis rule applies) | 42 | 19 | 1 | 2 | 0 | 1 | 3 | 2 | 0 | 0 | 1 | 0 | 51 |
| | Treaty Partners (Others) | 7 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Total | 658 | 430 | 13 | 21 | 30 | 89 | 30 | 192 | 1 | 4 | 7 | 0 | 701 |
| Row 3 | 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. |
| Row 2 | 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 |
| Treaty Partners (de minimis rule applies) | | 21.08 | 3.39 | 5.95 | 9.27 |
| Total | | 21.68 | 3.44 | 16.97 | 9.20 |
| <u>Notes:</u> | | | | | |

Annex B

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

Table 2: Other MAP Cases

| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
|---|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| 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 | |
| Treaty Partners (de minimis rule applies) | 15.43 | 1.41 | 4.69 | 13.03 | |
| Treaty Partners (Others) | 45.50 | 1.15 | n.a. | n.a. | |
| Total | 13.55 | 1.86 | 8.72 | 9.43 | |
| Notes: | | | | | |

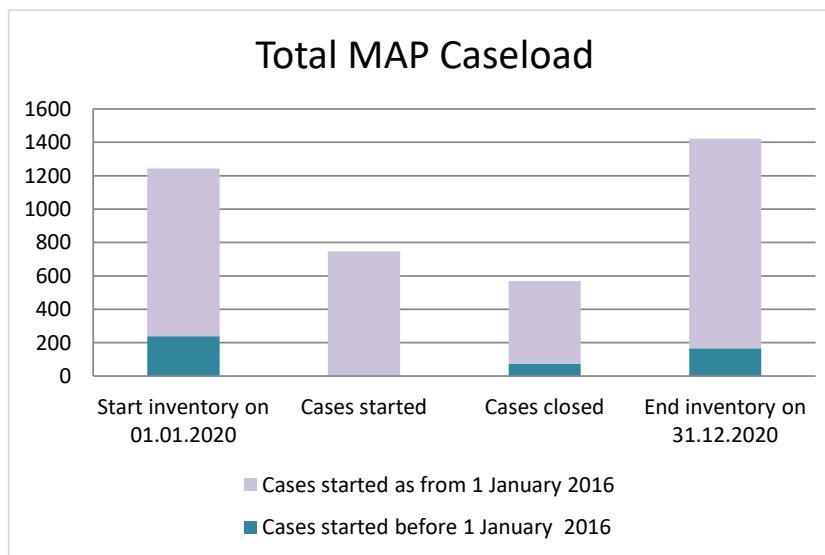
Annex B

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 | 9.33 |
| <u>Notes:</u> | | | | | |

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 |

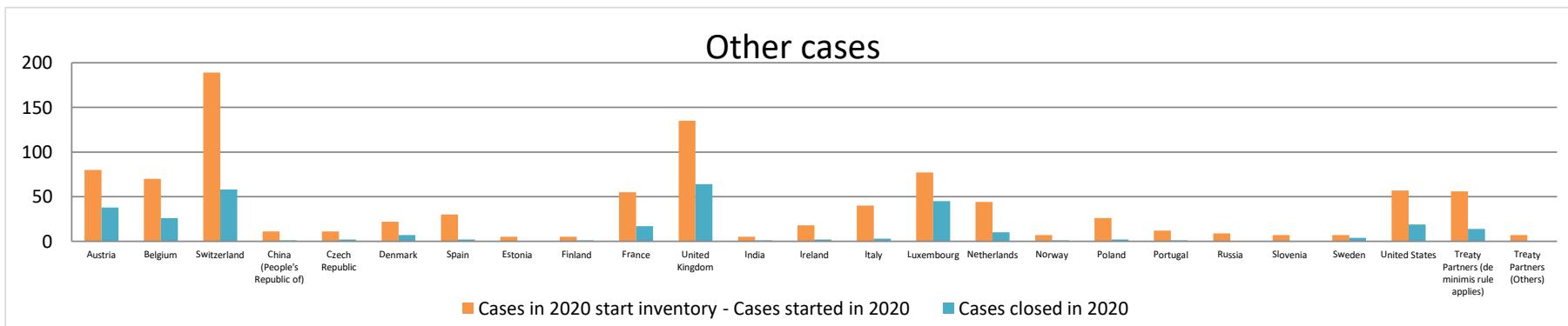
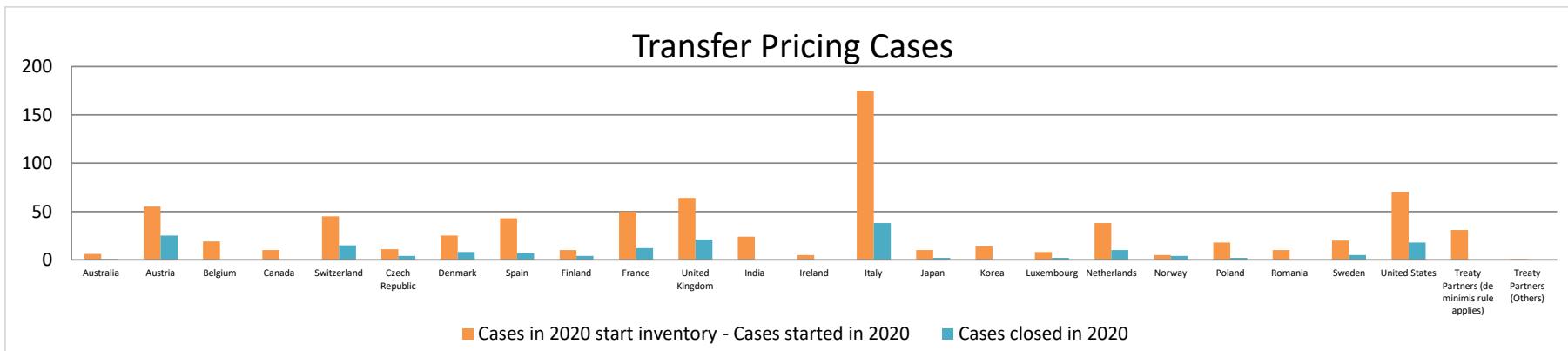
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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)

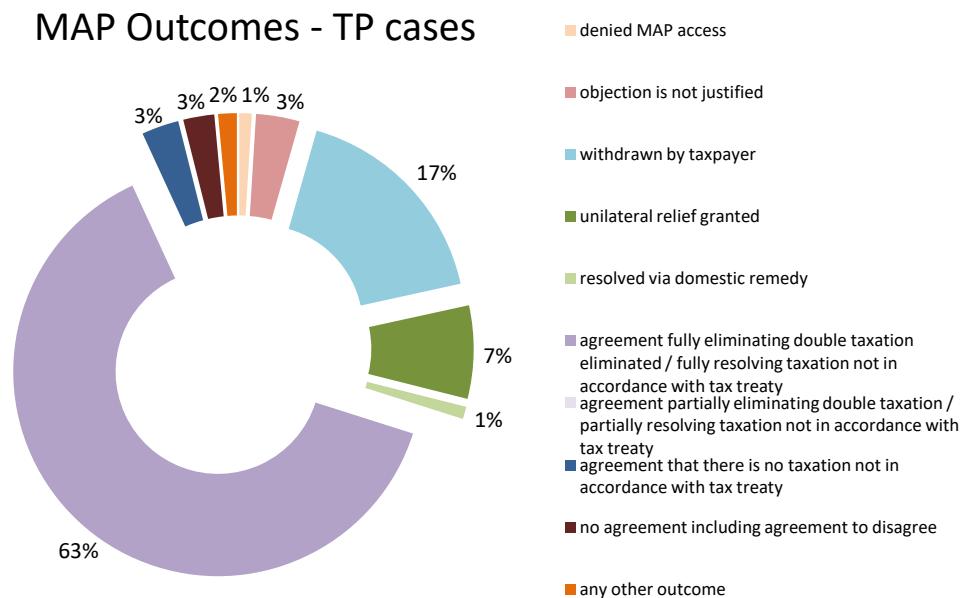
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



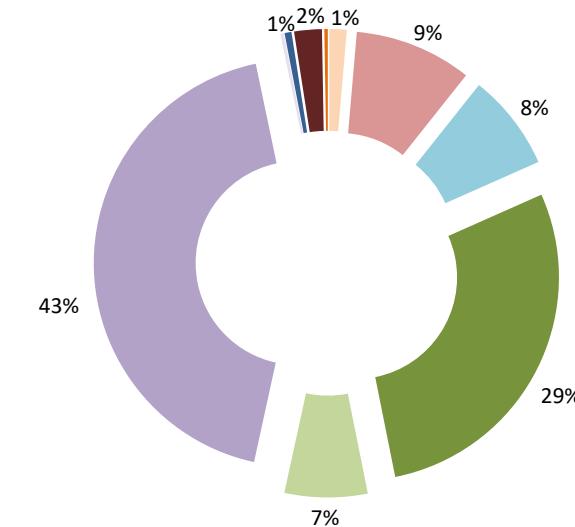
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 |
| <u>Notes:</u> | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | |

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 | 1 | 17 | 0 | 4 | 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 | 0 | 8 | 0 | 0 | 0 | 30 |
| | Czech Republic | 7 | 4 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 7 |
| | Denmark | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 17 |
| | Spain | 27 | 16 | 1 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 36 |
| | Finland | 3 | 7 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 6 |
| | France | 25 | 25 | 0 | 1 | 2 | 0 | 0 | 8 | 0 | 0 | 1 | 38 |
| | United Kingdom | 44 | 20 | 0 | 0 | 16 | 1 | 0 | 4 | 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 | 0 | 34 | 0 | 0 | 0 | 137 |
| | Japan | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 8 |
| | Korea | 9 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| | Luxembourg | 6 | 2 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 6 |
| | Netherlands | 16 | 22 | 0 | 0 | 1 | 3 | 1 | 5 | 0 | 0 | 0 | 28 |
| | Norway | 3 | 2 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 2 | 0 |
| | Poland | 10 | 8 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 16 |
| | Romania | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Sweden | 9 | 11 | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 1 | 0 | 15 |
| | United States | 39 | 31 | 0 | 0 | 7 | 2 | 0 | 9 | 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 | 2 | 113 | 0 | 5 | 3 | 1 |
| | 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. | | | | | | | | | | | |

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 | 0 | 42 |
| | Belgium | 40 | 30 | 0 | 1 | 3 | 10 | 4 | 8 | 0 | 0 | 0 | 0 | 44 |
| | Switzerland | 97 | 92 | 0 | 1 | 5 | 3 | 6 | 38 | 1 | 1 | 3 | 0 | 131 |
| | China (People's Republic of) | 7 | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| | Czech Republic | 9 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 9 |
| | Denmark | 17 | 5 | 0 | 4 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 15 |
| | Spain | 21 | 9 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| | Estonia | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Finland | 1 | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | France | 35 | 20 | 0 | 2 | 2 | 2 | 1 | 10 | 0 | 0 | 0 | 0 | 38 |
| | United Kingdom | 47 | 88 | 1 | 5 | 3 | 41 | 2 | 11 | 0 | 1 | 0 | 0 | 71 |
| | India | 4 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Ireland | 4 | 14 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 16 |
| | Italy | 32 | 8 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 37 |
| | Luxembourg | 37 | 40 | 0 | 3 | 0 | 35 | 2 | 5 | 0 | 0 | 0 | 0 | 32 |
| | Netherlands | 27 | 17 | 0 | 1 | 0 | 0 | 4 | 5 | 0 | 0 | 0 | 0 | 34 |
| | Norway | 6 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Poland | 21 | 5 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| | Portugal | 6 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| | Russia | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| | Slovenia | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| | Sweden | 1 | 6 | 0 | 0 | 1 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 3 |
| | United States | 41 | 16 | 2 | 6 | 3 | 1 | 1 | 6 | 0 | 0 | 0 | 0 | 38 |
| Row 2 | Treaty Partners (de minimis rule applies) | 38 | 18 | 0 | 2 | 1 | 4 | 0 | 7 | 0 | 0 | 0 | 0 | 42 |
| Row 3 | Treaty Partners (Others) | 5 | 2 | 0 | 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 | | | | | |
|---|----------------|--|--|------------------------|----------------------|
| Row 1 | 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 |
| <u>Notes:</u> | | | | | |

Annex B

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

Table 2: Other MAP Cases

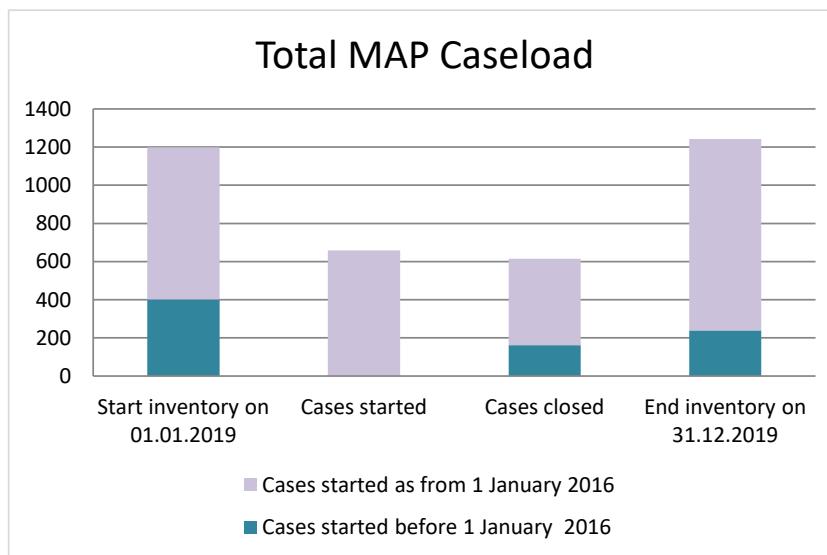
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
|----------------|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| Row 1 | 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 |
| | United States | 11.28 | 2.06 | 3.41 | 18.09 |
| Row 2 | 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 | |
| Row 1 | Total Average Time | 15.15 | 2.82 | 13.16 | 9.29 |
| | 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 |

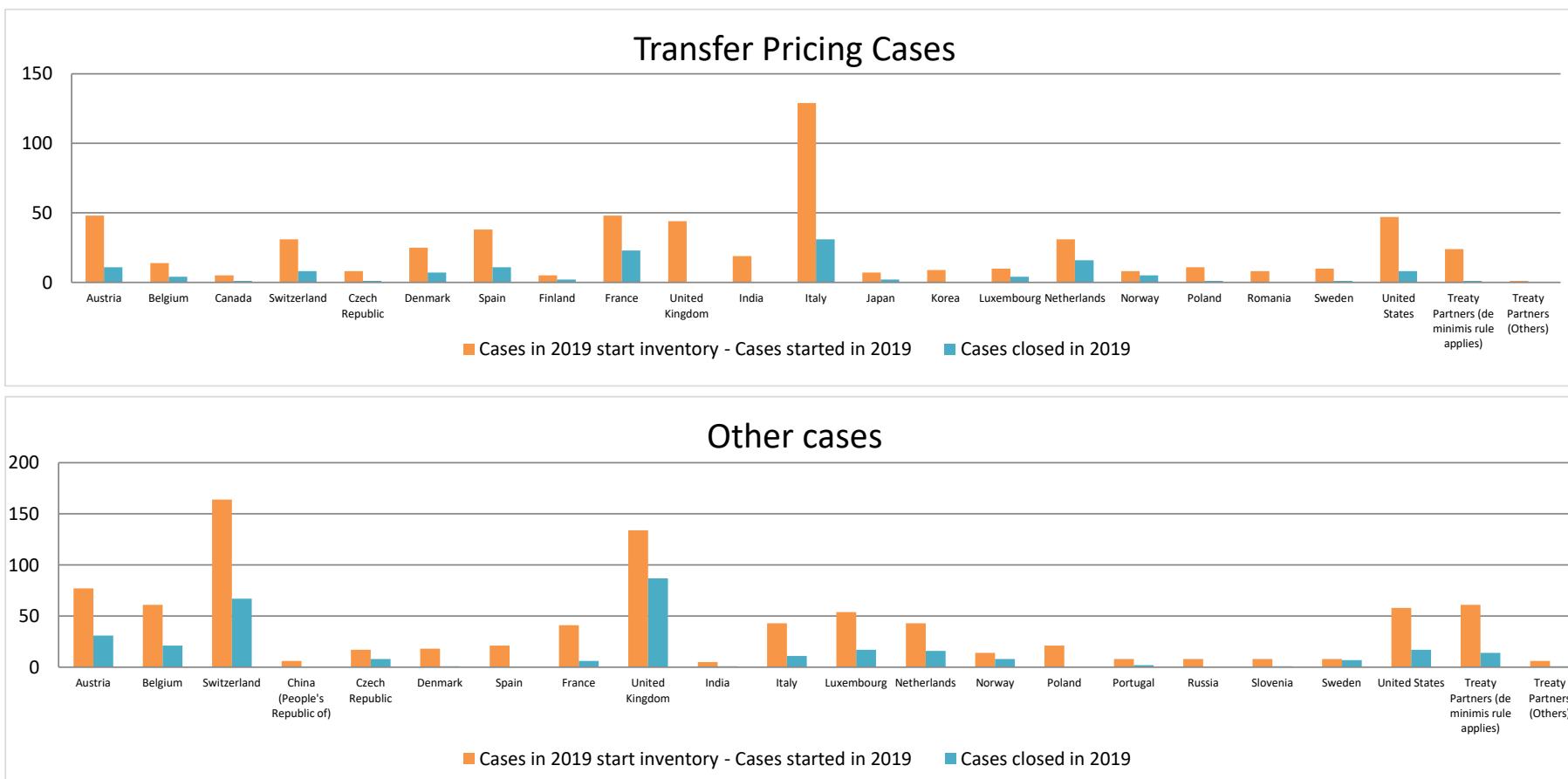
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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>

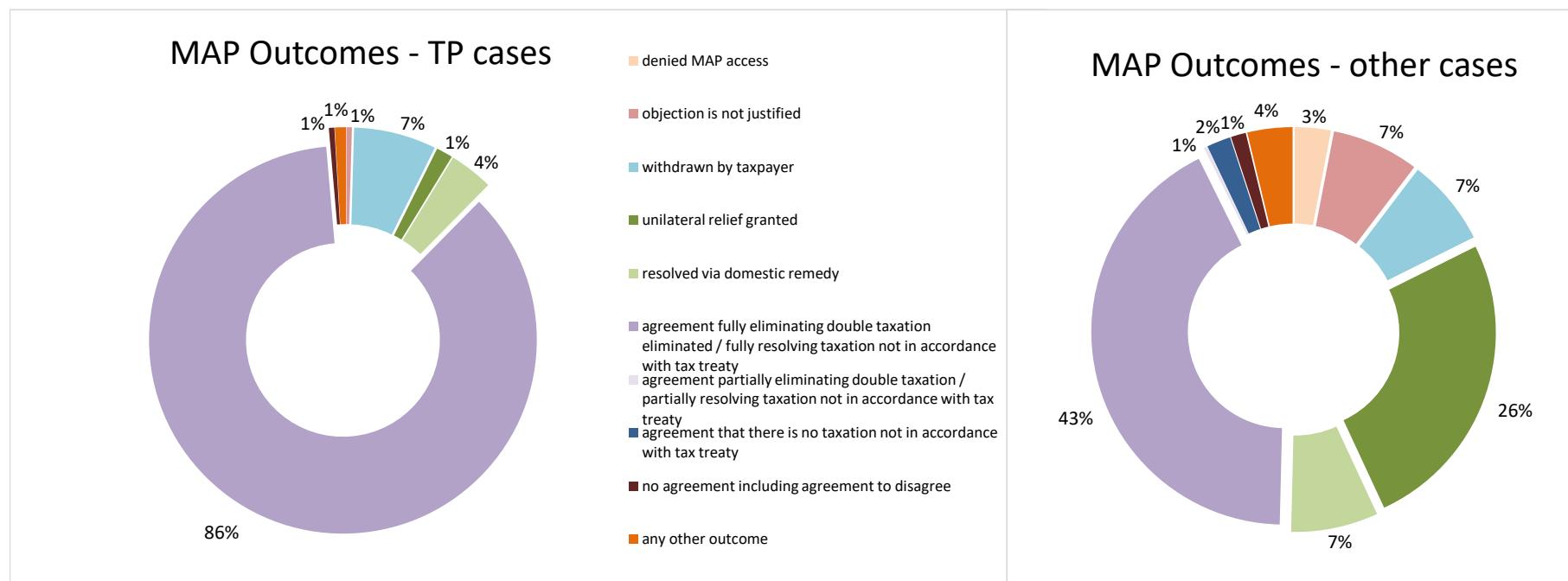
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



| Cases closed by outcome | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|------------|
| Transfer pricing cases (all) | 0 | 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 | | <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(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</p> <p>(ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.</p> | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | |

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 | 0 | 8 | 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 | 0 | 7 | 0 | 0 | 0 | 18 |
| | Spain | 20 | 18 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 27 |
| | Finland | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 3 |
| | France | 28 | 20 | 0 | 0 | 4 | 0 | 0 | 19 | 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 | 1 | 26 | 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 |
| Row 2 | Treaty Partners (de minimis rule applies) | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 23 |
| Row 3 | 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 | 443 |
| | Notes: | | | | | | | | | | | | |

Table 2: Other MAP Cases

| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome | | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
|----------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|-----------|---|
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 | |
| Row 1 | 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 | 0 | 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 |
| Row 2 | Treaty Partners (de minimis rule applies) | 34 | 27 | 1 | 1 | 1 | 3 | 5 | 2 | 0 | 0 | 1 | 0 | 47 |
| Row 3 | 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 |

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 |
| Row 2 | Poland | 1.94 | 1.23 | n.a. | n.a. |
| | Sweden | 34.45 | 5.33 | 7.30 | 27.16 |
| | United States | 22.13 | 4.71 | 14.15 | 7.99 |
| 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

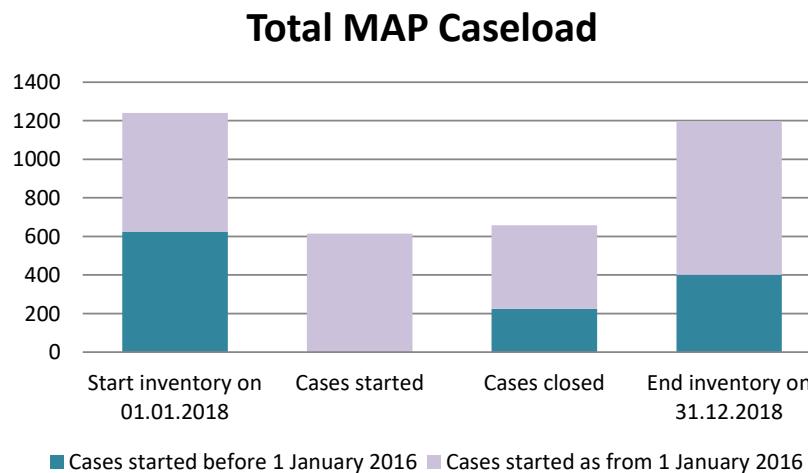
| Treaty Partner | average time taken (in months) for post-2015 cases from: | | | | |
|----------------|--|--|------------------------|----------------------|----------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 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. |
| Row 2 | Sweden | 9.39 | 2.41 | 6.28 | 10.41 |
| | United States | 13.69 | 3.96 | 12.01 | 7.63 |
| | 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 | |
| Row 1 | Total Average Time | 14.02 | 2.80 | 13.58 | 8.43 |
| | <u>Notes:</u> | | | | |

Germany



| 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 |

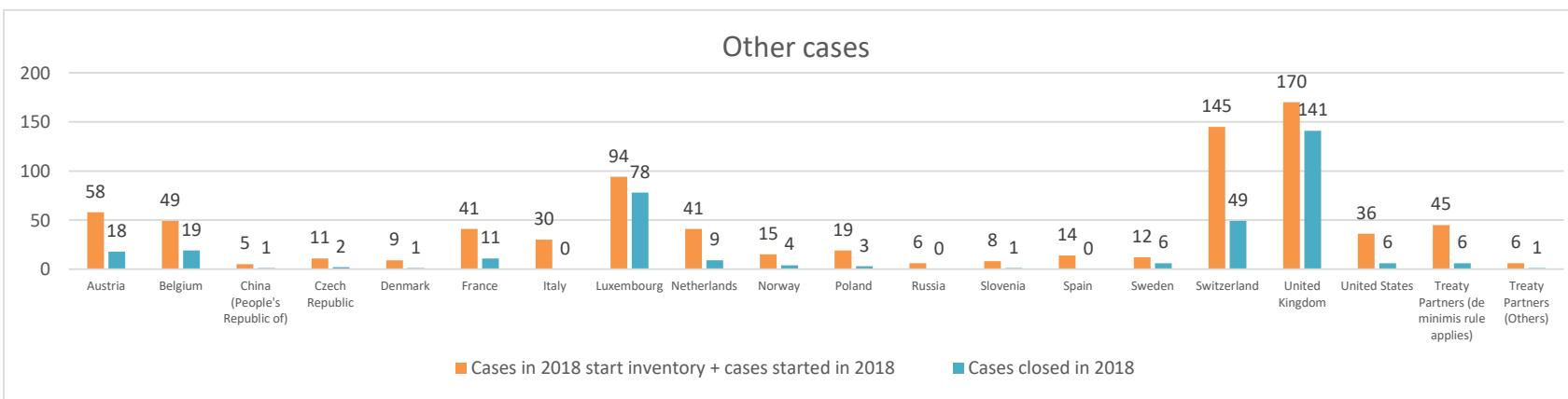
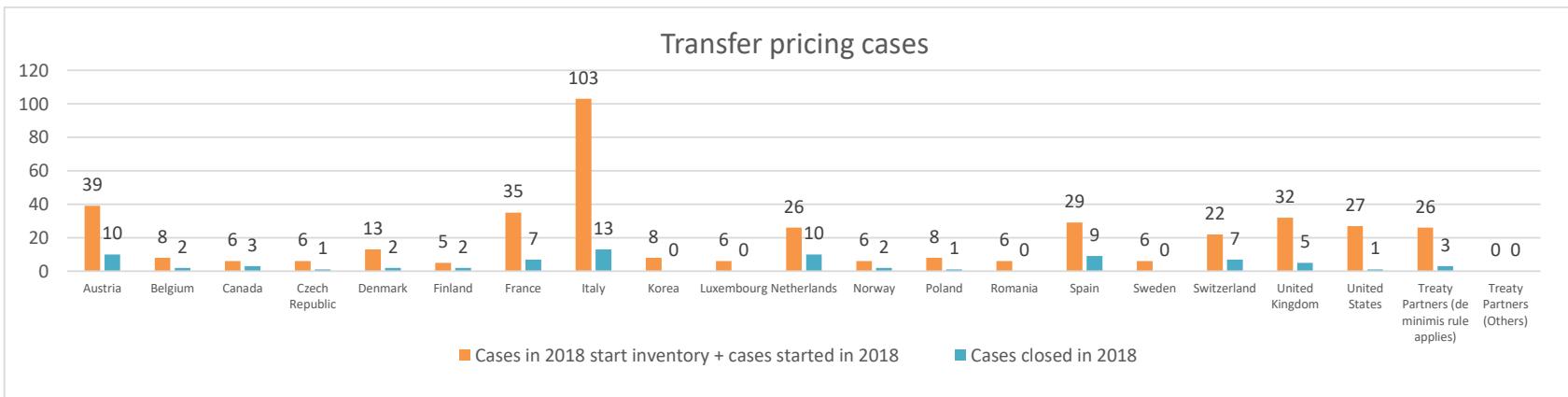
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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)

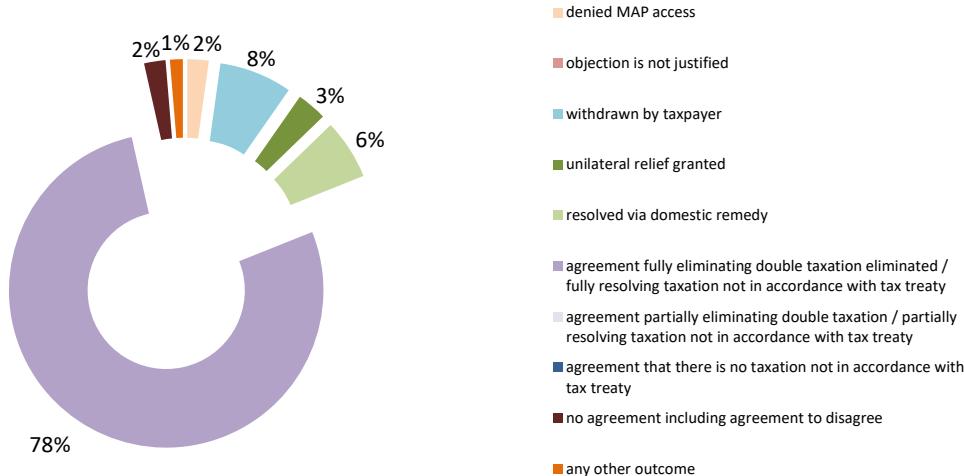
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



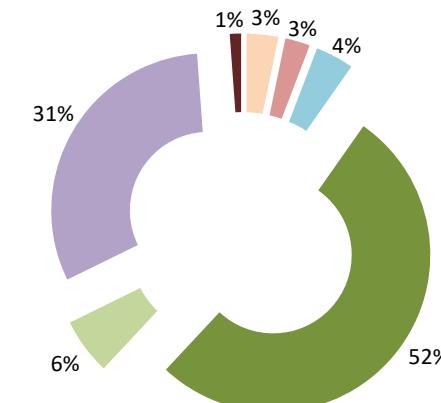
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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 | 29 |
| | Belgium | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 6 |
| | Canada | 3 | 3 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 3 |
| | Czech Republic | 3 | 3 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| | Denmark | 5 | 8 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| | Finland | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 3 |
| | France | 24 | 11 | 0 | 0 | 1 | 2 | 1 | 3 | 0 | 0 | 0 | 28 |
| | Italy | 61 | 42 | 0 | 0 | 3 | 0 | 1 | 9 | 0 | 0 | 0 | 90 |
| | Korea | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| | Luxembourg | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Netherlands | 14 | 12 | 0 | 0 | 2 | 0 | 0 | 8 | 0 | 0 | 0 | 16 |
| | Norway | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 4 |
| | Poland | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 7 |
| | Romania | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Spain | 13 | 16 | 1 | 0 | 1 | 1 | 0 | 6 | 0 | 0 | 0 | 20 |
| | Sweden | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Switzerland | 14 | 8 | 1 | 0 | 1 | 0 | 0 | 5 | 0 | 0 | 0 | 15 |
| | United Kingdom | 23 | 9 | 0 | 0 | 1 | 2 | 0 | 2 | 0 | 0 | 0 | 27 |
| | United States | 11 | 16 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 26 |
| Row 2 | Treaty Partners (<i>de minimis</i> rule applies) | 12 | 14 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 23 |
| Row 3 | Treaty Partners (Others) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 239 | 178 | 3 | 0 | 13 | 7 | 9 | 46 | 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 | 0 | 40 |
| | Belgium | 27 | 22 | 0 | 2 | 2 | 4 | 2 | 9 | 0 | 0 | 0 | 0 | 30 |
| | China (People's Republic of) | 2 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 4 |
| | Czech Republic | 6 | 5 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 9 |
| | Denmark | 6 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 8 |
| | France | 28 | 13 | 4 | 0 | 1 | 1 | 2 | 3 | 0 | 0 | 0 | 0 | 30 |
| | Italy | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| | Luxembourg | 15 | 79 | 2 | 1 | 0 | 74 | 0 | 1 | 0 | 0 | 0 | 0 | 16 |
| | Netherlands | 24 | 17 | 1 | 1 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 32 |
| | Norway | 5 | 10 | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 11 |
| | Poland | 8 | 11 | 0 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| | Russia | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| | Slovenia | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 7 |
| | Spain | 6 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| | Sweden | 7 | 5 | 0 | 0 | 2 | 1 | 1 | 2 | 0 | 0 | 0 | 0 | 6 |
| | Switzerland | 92 | 53 | 0 | 1 | 1 | 6 | 2 | 39 | 0 | 0 | 0 | 0 | 96 |
| | United Kingdom | 37 | 133 | 0 | 2 | 0 | 134 | 1 | 4 | 0 | 0 | 0 | 0 | 29 |
| | United States | 24 | 12 | 1 | 1 | 1 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 30 |
| Row 2 | Treaty Partners (de minimis rule applies) | 24 | 21 | 0 | 0 | 1 | 0 | 2 | 2 | 0 | 0 | 1 | 0 | 39 |
| Row 3 | Treaty Partners (Others) | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 5 |
| | Total | 377 | 437 | 11 | 9 | 13 | 223 | 15 | 83 | 0 | 0 | 2 | 0 | 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 |
| Row 2 | Treaty Partners (de minimis rule applies) | 0.55 | 0.28 | n.a. | n.a. |
| | 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: | | | | |

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

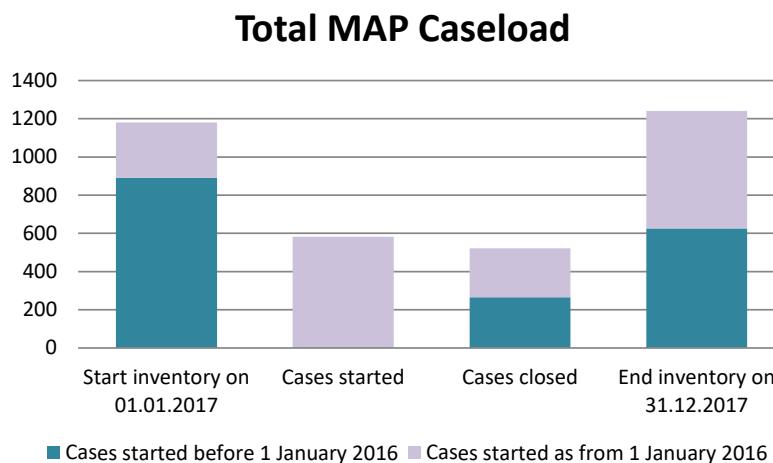
Annex B

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

Table 3: All MAP Cases

| average time taken (in months) for post-2015 cases from: | | | | | |
|--|---------------------------|--|------------------------|----------------------|------|
| | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" | |
| | Column 1 | Column 2 | Column 3 | Column 4 | |
| Row 1 | Total Average Time | 7.30 | 1.64 | 9.67 | 6.27 |
| Notes: | | | | | |

Germany



| 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 |

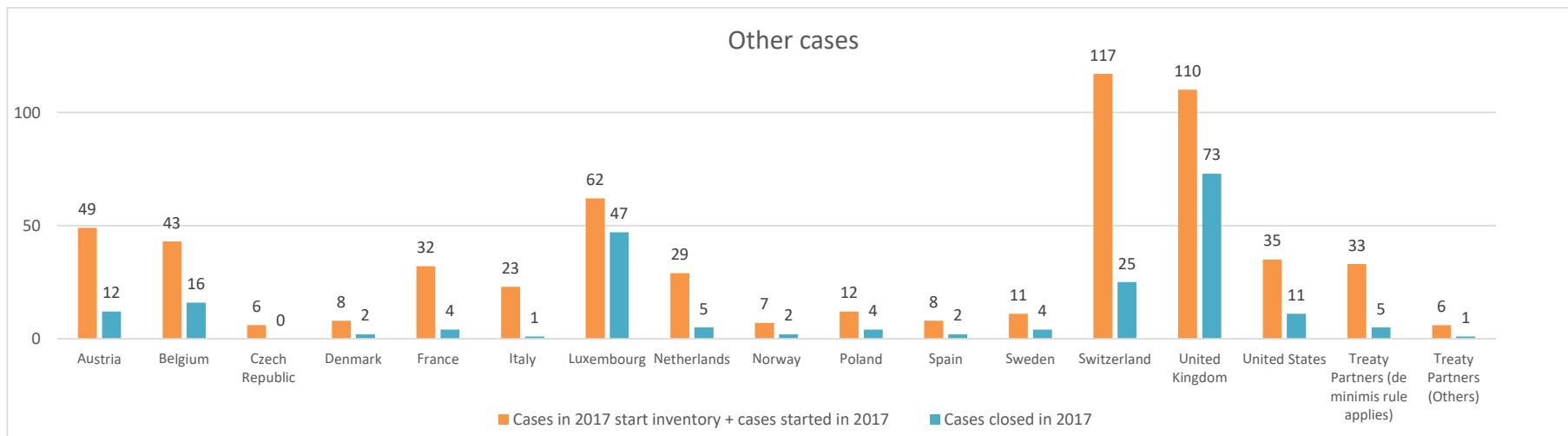
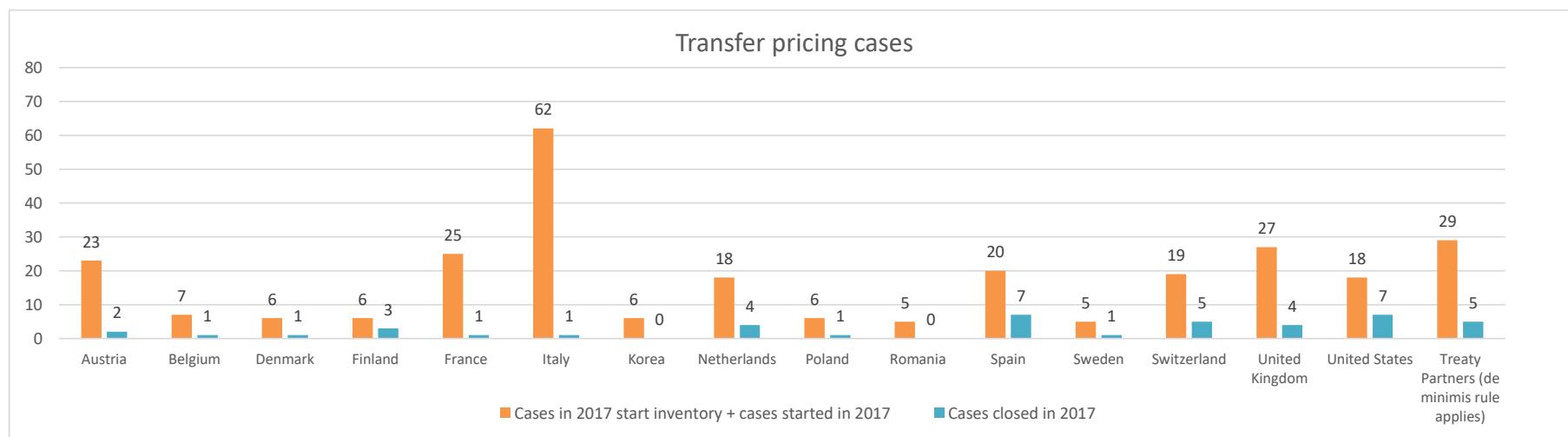
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date the German competent authority received a request or, where the request was filed in the other jurisdiction, the date the German competent authority 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)

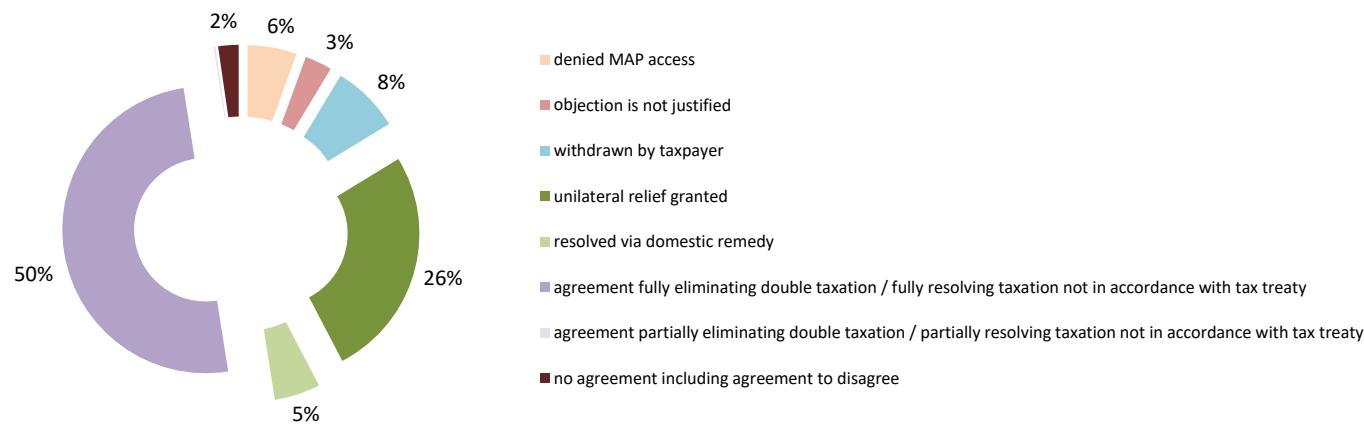
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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 |
| <p>Notes:</p> <p>1) MAP cases where the request was filed under the EU Arbitration Convention are included in the attribution/allocation cases shown above.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(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</p> <p>(ii) end date: the end dates as defined in paragraphs 12 and 13 of the new common MAP Statistics Reporting Framework.</p> | | | | | | | | | | | | | | |

Annex B

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

| Table 1: Attribution / Allocation MAP Cases | | | | | | | | | | | | | | |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|-----|
| Treaty Partner | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: | | | | | | | | | | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 | |
| | | | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 | |
| 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 (<i>de minimis</i> 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 | 6.21 |
| | Switzerland | 9.07 | 1.61 | | |
| | Denmark | 9.4 | 1.91 | 0.56 | 8.84 |
| | Spain | 12.22 | 3.61 | 5.67 | 6.35 |
| | Finland | 9.73 | 5.34 | 6.08 | 3.65 |
| | France | 8.02 | 1.15 | 0.20 | 7.82 |
| | United Kingdom | 11.60 | 1.52 | 11.87 | 3.67 |
| | Italy | 6.18 | 1.15 | | |
| | Netherlands | 6.66 | 1.81 | 8.84 | 1.08 |
| | 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 | 0.85 |
| Row 3 | Treaty Partners (Others) | | | | |
| | Total Average Time | 8.19 | 2.41 | 6.77 | 0.65 |
| | 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

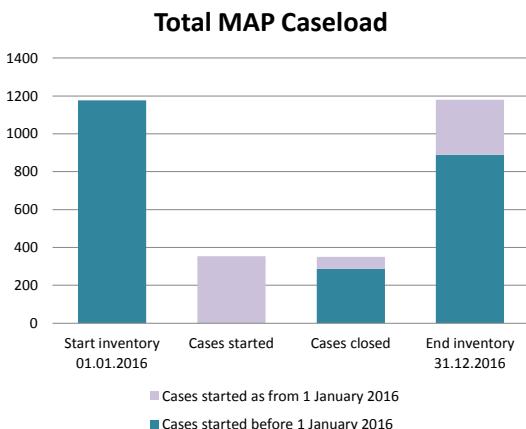
| | Treaty Partner | average time taken (in months) for post-2015 cases from: | | | |
|-------|---|--|--|------------------------|----------------------|
| | | "Start" to "End" | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Row 1 | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| | 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 |
| | <u>Notes:</u> | | | | |

Germany



| 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 31 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 |

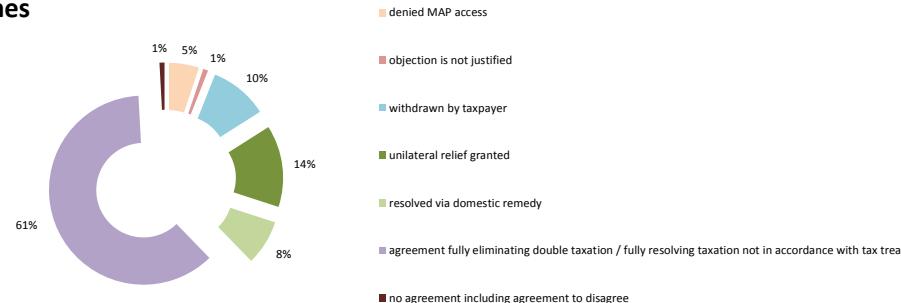
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

(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

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.

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

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING 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 | --- |