

Mutual Agreement Procedure Statistics per jurisdiction

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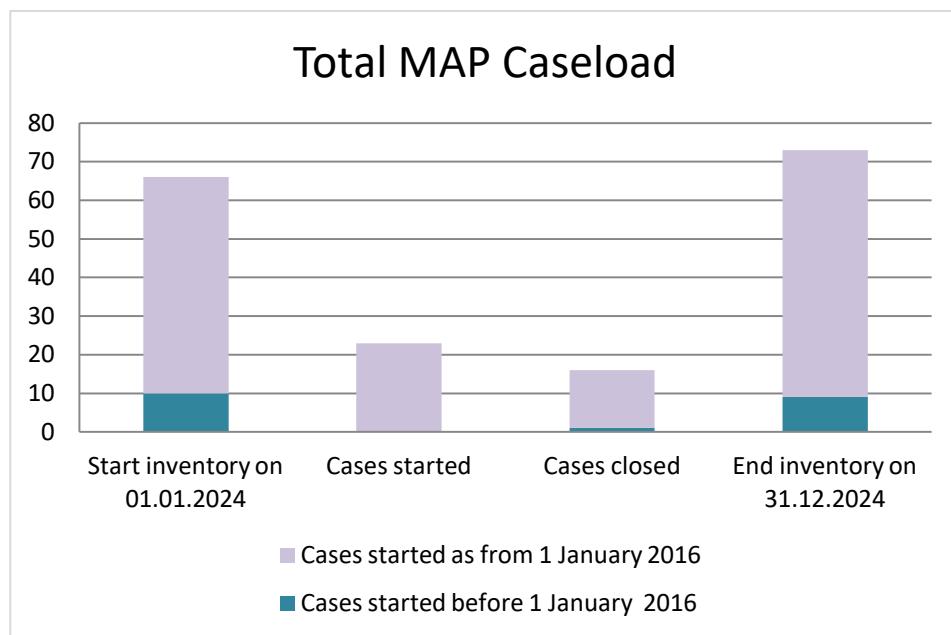
2006-2007, 2011-2012, 2013-2015 (pre-MAP Statistics
Reporting Framework) and 2016-2024 (post-MAP
Statistics Reporting Framework)

2023-2024 APA Statistics



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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	7	0	0	7
Other cases	3	0	1	2

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	27	8	4	31
Other cases	29	15	11	33

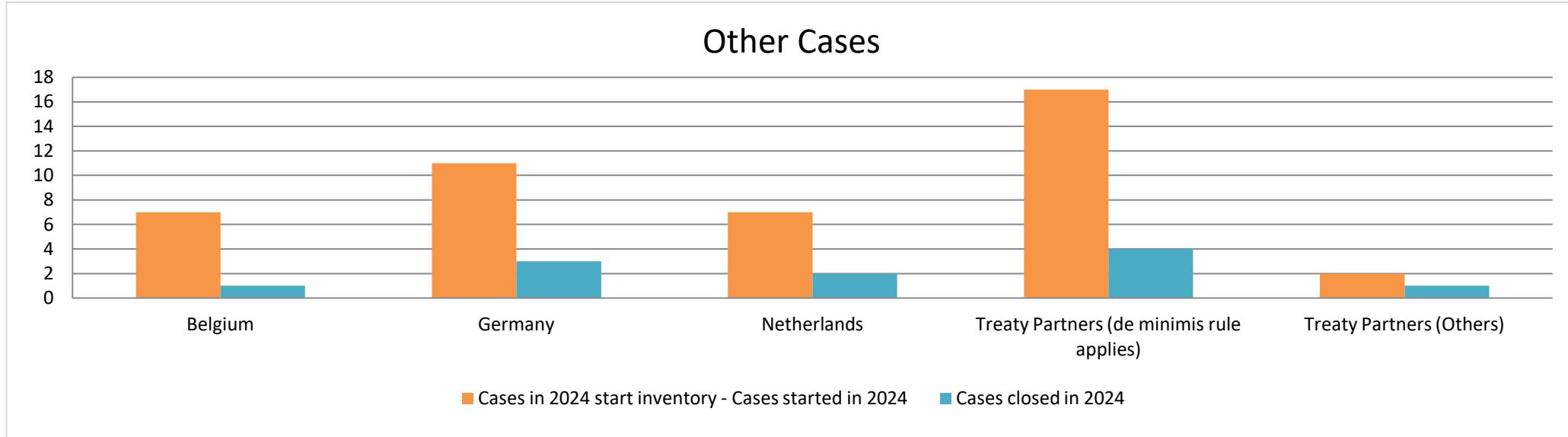
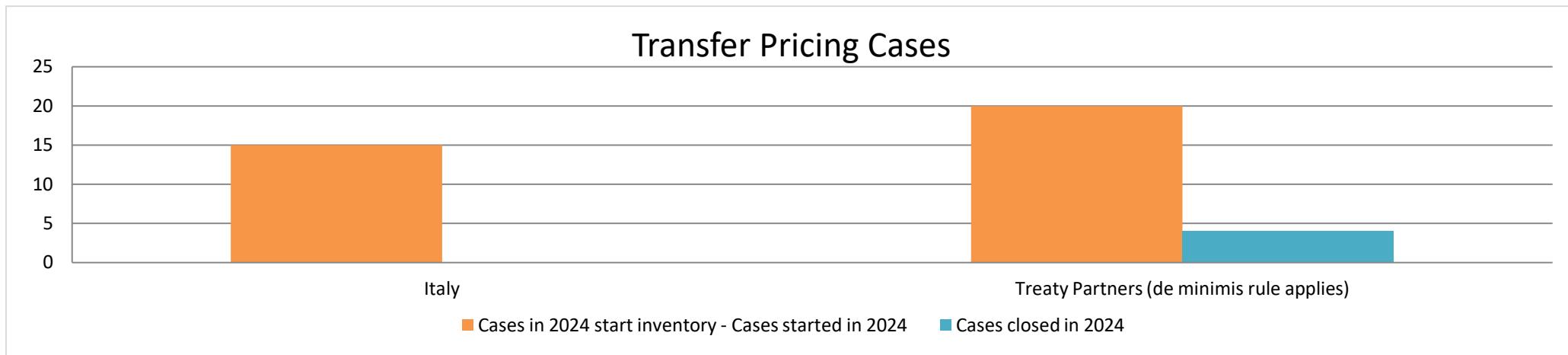
Average time needed to close MAP cases

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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	50.34	1.16	25.36	41.09
Other cases	26.97	2.09	5.17	24.98

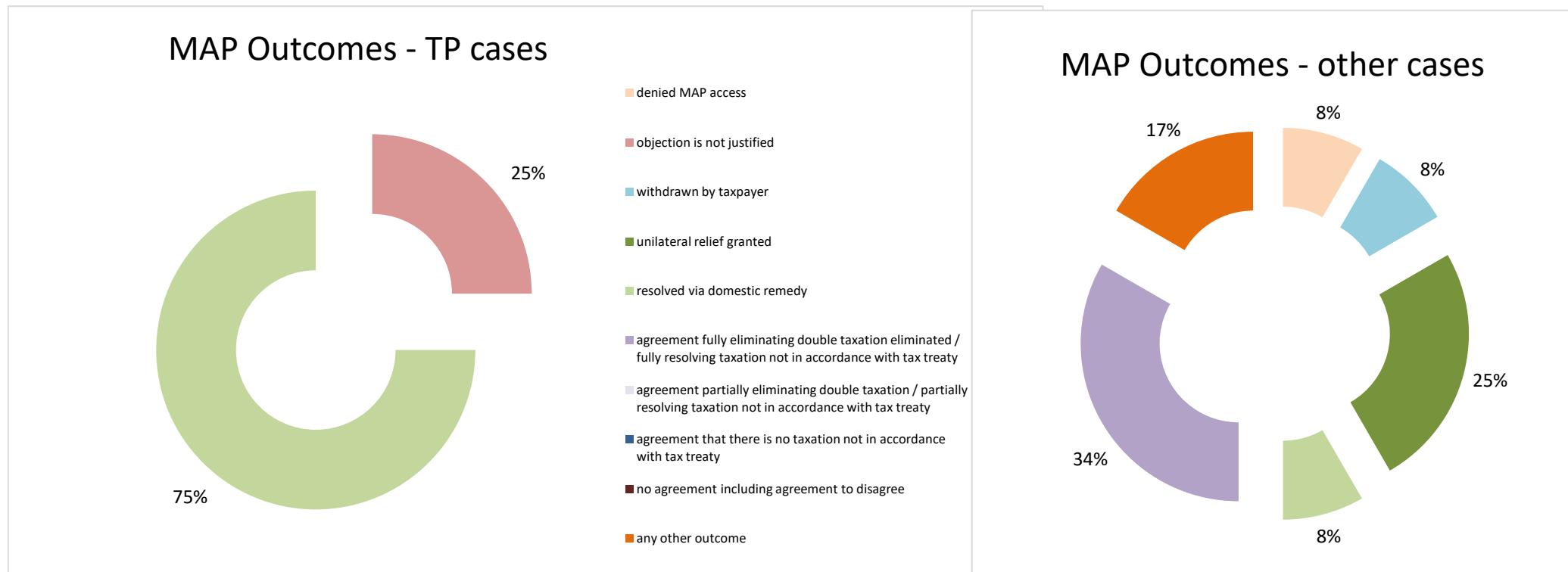
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	0	0	3	0	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	0	3	0	0	0	0	0	4
Other cases (all)	1	0	1	3	1	4	0	0	0	2	12
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	1	0	1	3	1	3	0	0	0	2	11
All cases	1	1	1	3	4	4	0	0	0	2	16

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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	3	0	0	0	0	0	1	0	0	0	0	2	n.a.
Row 3	Total	10	0	0	0	0	0	1	0	0	0	0	9	n.a.
	Notes: Definition of a MAP case and counting of MAP cases Category of cases Potential mismatches between 2024 start inventory and 2023 end inventory Notes on the computation of average time 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	Italy	14	1	0	0	0	0	0	0	0	0	0	15	
Row 2	Treaty Partners (de minimis rule applies)	13	7	0	1	0	0	3	0	0	0	0	16	
	Total	27	8	0	1	0	0	3	0	0	0	0	31	
Notes:														

Table 2: Other MAP Cases															
Treaty Partner			no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
denied MAP access	objection is not justified	withdrawn by taxpayer			unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome				
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Belgium	4	3	0	0	0	1	0	0	0	0	0	0	6	
	Germany	7	4	1	0	0	0	0	2	0	0	0	0	8	
	Netherlands	4	3	0	0	1	0	0	1	0	0	0	0	5	
Row 2	Treaty Partners (de minimis rule applies)	13	4	0	0	0	2	0	0	0	0	0	2	13	
	Treaty Partners (Others)	1	1	0	0	0	0	1	0	0	0	0	0	1	
Total		29	15	1	0	1	3	1	3	0	0	0	2	33	
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		30
>=2 and <4 years old		18
>=4 and <6 years old		10
>=6 years old		26

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	Treaty Partners (de minimis rule applies)	50.34	1.16	25.36	41.09
	Total	50.34	1.16	25.36	41.09
	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	n.a.
	Cases closed in the Bilateral stage	n.a.
	<u>Notes:</u>	

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Belgium	17.26	1.17	n.a.	n.a.
	Germany	24.61	3.51	5.62	8.43
Row 2	Netherlands	37.52	1.15	7.05	52.30
	Treaty Partners (de minimis rule applies)	31.21	1.95	3.78	27.88
Row 3	Treaty Partners (Others)	5.70	1.17	n.a.	n.a.
	Total	26.97	2.09	5.17	24.98
Notes:					

Annex B

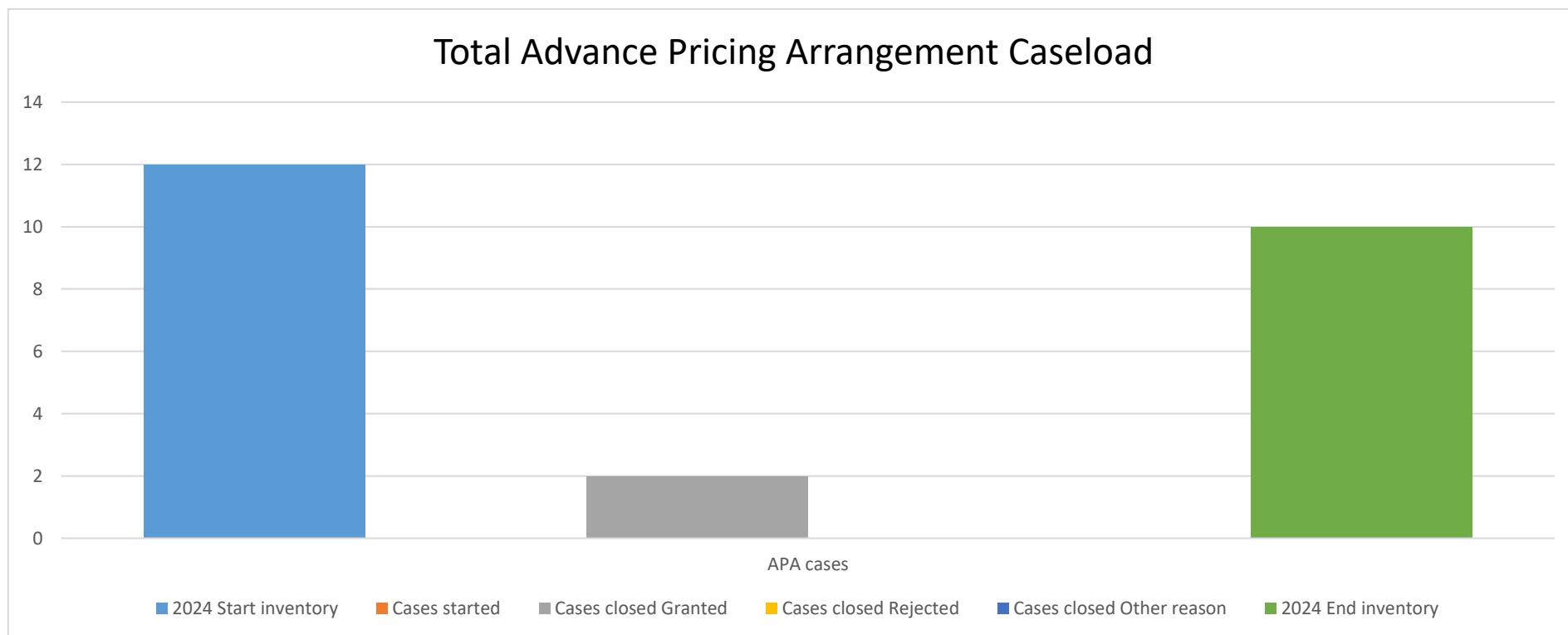
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

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	10.47
Cases closed in the Bilateral stage		n.a.
<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	33.20	1.84	12.74	31.02
<u>Notes:</u>					

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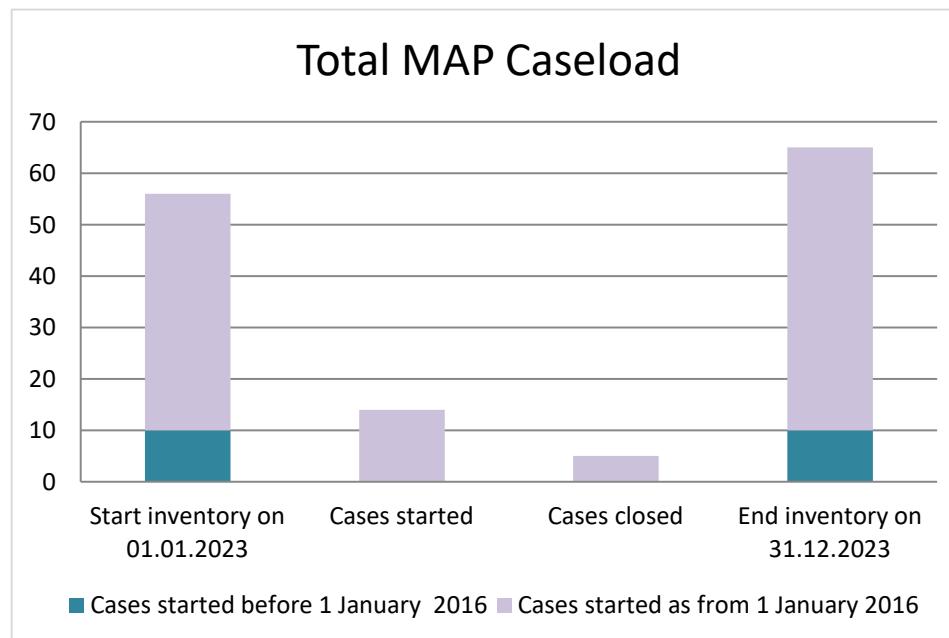


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	12	0	2	0	n.a.	10	n.a.

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	12	0	2	0	n.a.	10	n.a.
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:							
Definition of "APAs concluded during the reporting period" followed:							
Further information							

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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	7	0	0	7
Other cases	3	0	0	3

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	19	6	1	24
Other cases	27	8	4	31

Average time needed to close MAP cases

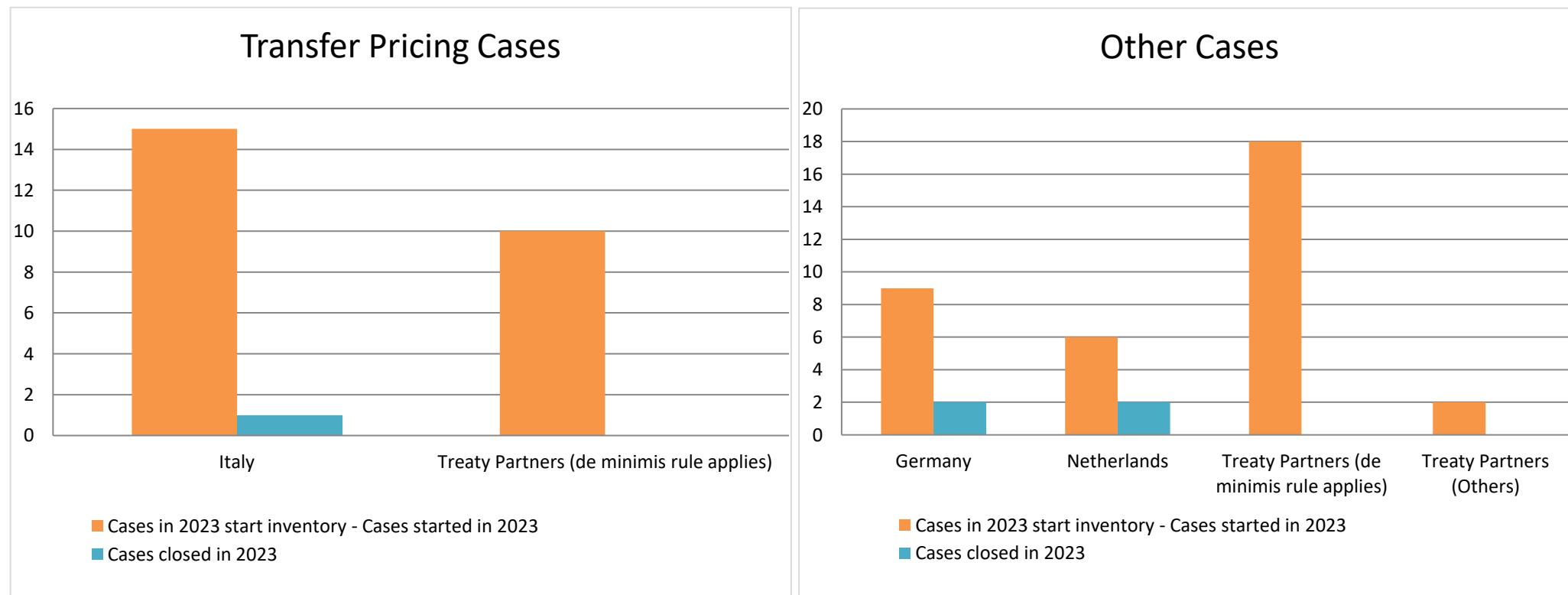
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	13.91	5.88	n.a.	n.a.
Other cases	9.61	0.91	n.a.	n.a.

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

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

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



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

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



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

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	7	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	3	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3	Total	10	0	0	0	0	0	0	0	0	0	10	n.a.
	Notes:												

Annex B

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

Table 1: Attribution / Allocation MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Italy	10	5	0	0	0	1	0	0	0	0	0	0	14	
Row 2	Treaty Partners (de minimis rule applies)	9	1	0	0	0	0	0	0	0	0	0	0	10	
	Total	19	6	0	0	0	1	0	0	0	0	0	0	24	
	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	Germany	8	1	0	2	0	0	0	0	0	0	0	0	7
	Netherlands	3	3	0	2	0	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	14	4	0	0	0	0	0	0	0	0	0	0	18
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	27	8	0	4	0	0	0	0	0	0	0	0	31
<p>Notes:</p> <p>Errors from the 2022 MAP Statistics were corrected in the 2023 MAP Statistics.</p>														

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		30
≥2 and <4 years old		18
≥4 and <6 years old		10
≥6 years old		26

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					
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
	Italy	13.91	5.88	n.a.	n.a.
	Total	13.91	5.88	n.a.	n.a.

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	14
	Cases closed in the Bilateral stage	n.a.
<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					
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
	Germany	17.98	0.67	n.a.	n.a.
	Netherlands	1.23	1.15	n.a.	n.a.
	Total	9.61	0.91	n.a.	n.a.
Notes:					

Annex B

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

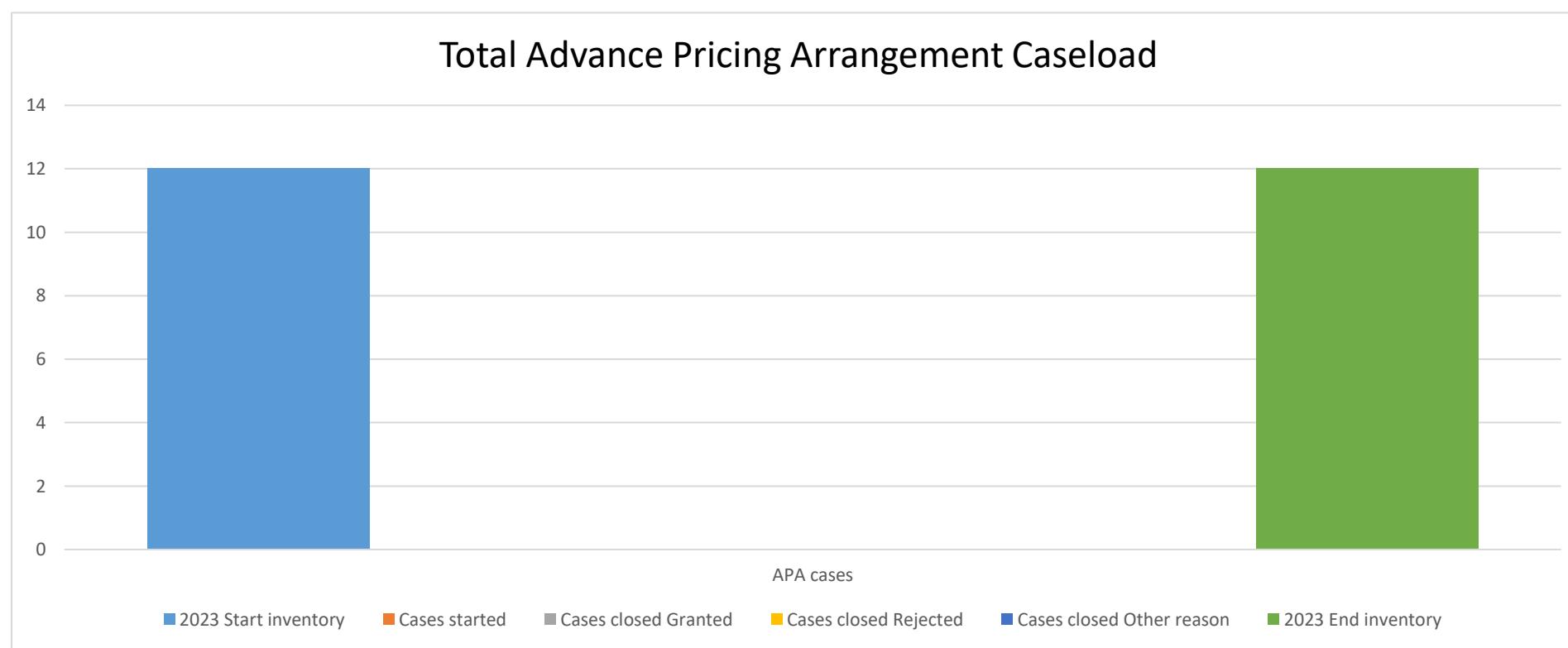
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	10
Cases closed in the Bilateral stage		n.a.
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
Row 1	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Total Average Time	10.47	1.90	n.a.	n.a.	
Notes:					

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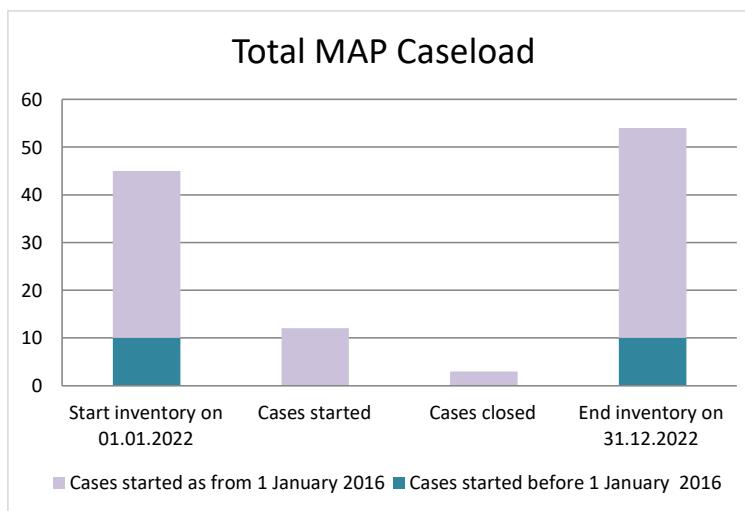
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	12	0	0	0	0	12	n.a.

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		12	0	0	0	12	n.a.
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:							
Definition of "APAs concluded during the reporting period" followed:							
Further information							

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Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	7	0	0	7
Other cases	3	0	0	3

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	14	4	0	18
Other cases	21	8	3	26

Average time needed to close MAP cases

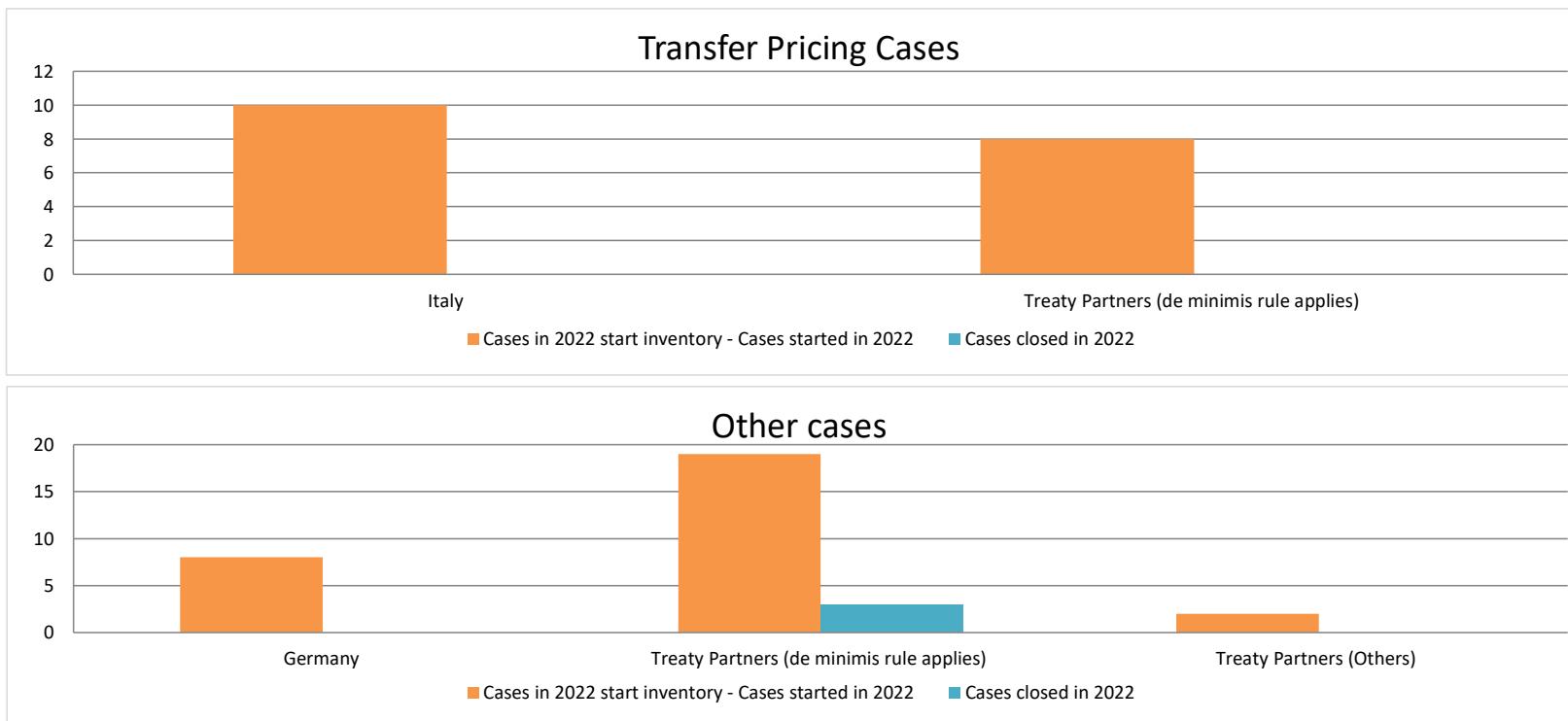
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	10.25	1.63	5.85	7.66

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

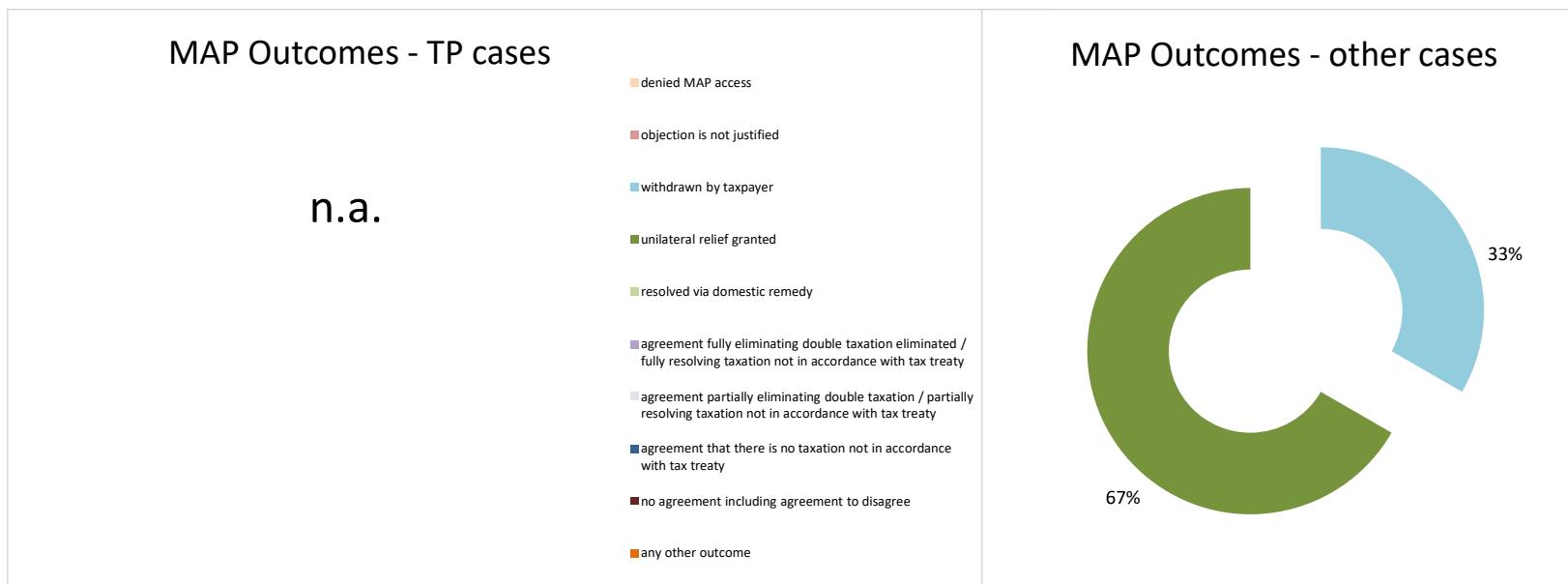
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	7	0	0	0	0	0	0	0	0	0	0	0.00
Row 2	Others	3	0	0	0	0	0	0	0	0	0	3	0.00
Row 3	Total	10	0	0	0	0	0	0	0	0	0	10	#DIV/0!
Notes:													
Definition of a MAP case and counting of MAP cases		The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".											
Category of cases		MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.											
Notes on the computation of average time		<p>The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:</p> <p>(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post 2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and</p> <p>(ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Italy	6	4	0	0	0	0	0	0	0	0	0	0	10
Row 2	Treaty Partners (de minimis rule applies)	8	0	0	0	0	0	0	0	0	0	0	0	8
	Total	14	4	0	0	0	0	0	0	0	0	0	0	18
	Notes:													

Table 2: Other MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	2	6	0	0	0	0	0	0	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	17	2	0	0	1	2	0	0	0	0	0	0	16
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	21	8	0	0	1	2	0	0	0	0	0	0	26
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

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

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Treaty Partners (de minimis rule applies)	10.25	1.63	5.85	7.66
	Total	10.25	1.63	5.85	7.66
Notes:					

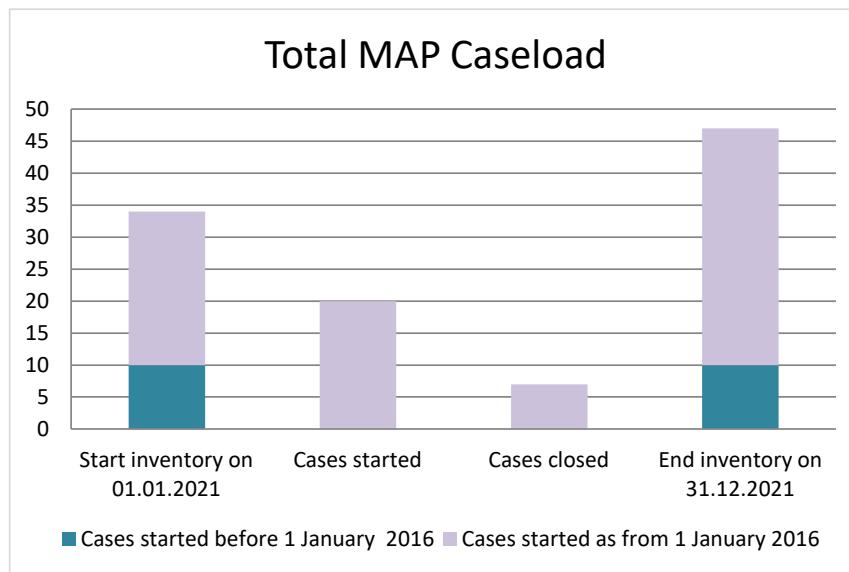
Annex B

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	Column 1	Column 2	Column 3	Column 4	
	Total Average Time	10.25	1.63	5.85	7.66
<u>Notes:</u>					

Greece



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	7	0	0	7
Other cases	3	0	0	3

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	9	5	0	14
Other cases	15	15	7	23

Average time needed to close MAP cases

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

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

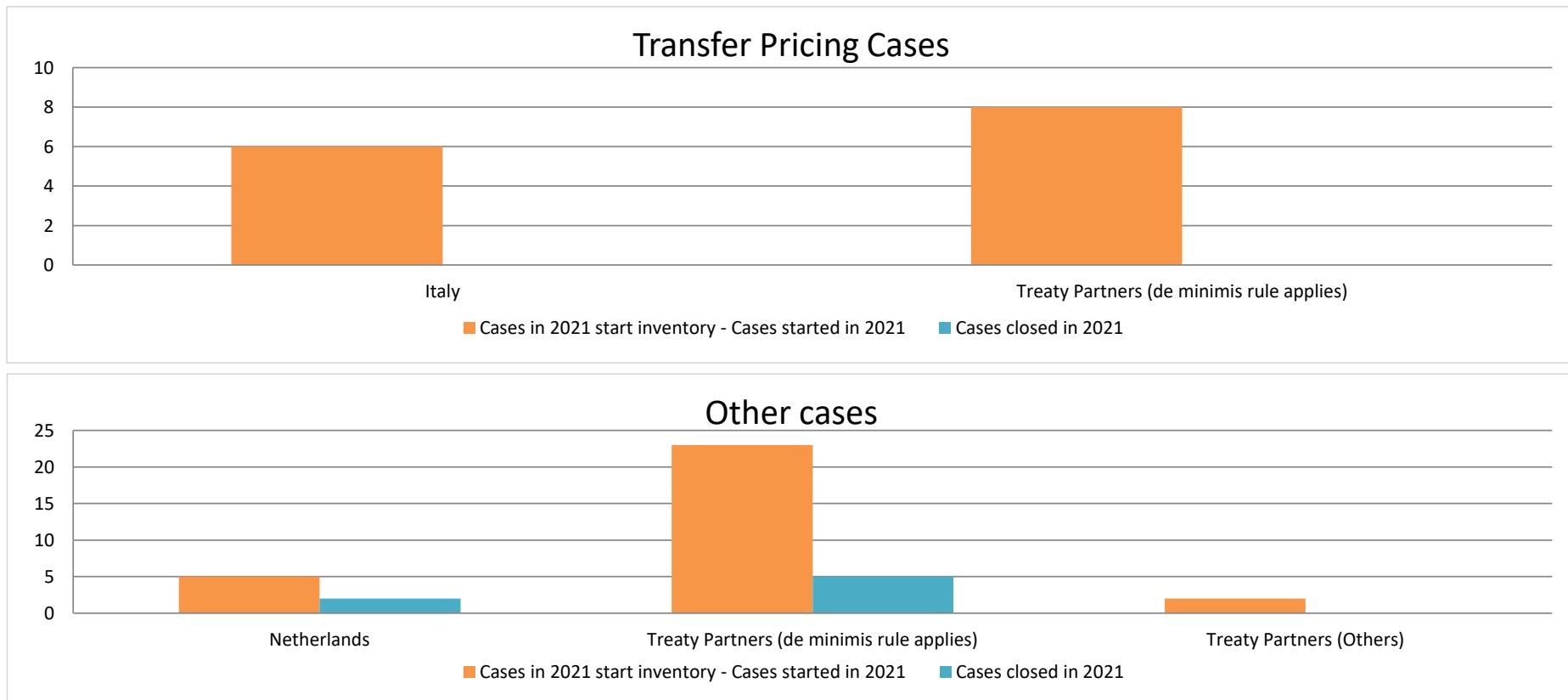
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	9.84	1.15	6.89	11.33

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

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

Note: the MAP cases started before 1 January 2016 and closed in 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)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	3	0	0	1	1	1	1	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	3	0	0	1	1	1	1	0	0	0	7
All cases	3	0	0	1	1	1	1	0	0	0	7

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	7	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	3	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3	Total	10	0	0	0	0	0	0	0	0	0	10	n.a.
	Notes:												
	Definition of a MAP case and counting of MAP cases	The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".											
	Category of cases	MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.											
	Notes on the computation of average time	The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.											

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	Italy	2	4	0	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	7	1	0	0	0	0	0	0	0	0	0	0	8
	Total	9	5	0	0	0	0	0	0	0	0	0	0	14
	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	Netherlands	1	4	2	0	0	0	0	0	0	0	0	0	3	
Row 2	Treaty Partners (de minimis rule applies)	12	11	1	0	0	1	1	1	0	0	0	0	18	
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
	Total	15	15	3	0	0	1	1	1	1	0	0	0	23	
	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					
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
	Total	n.a.	n.a.	n.a.	n.a.
<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		
Row 1	Netherlands	0.05	1.15	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	13.76	1.16	6.89	11.33	
	Total	9.84	1.15	6.89	11.33	
Notes:						

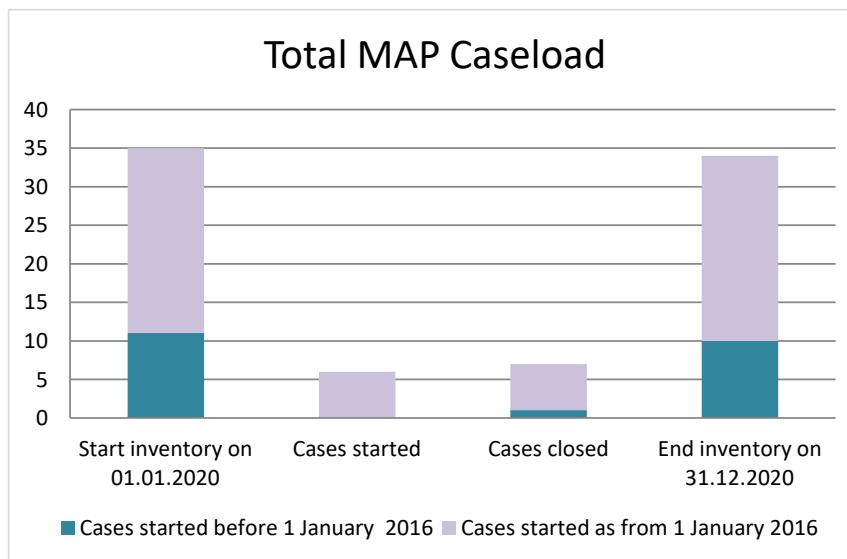
Annex B

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	9.84	1.15	6.89	11.33
<u>Notes:</u>					

Greece



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	8	2	1	9
Other cases	16	4	5	15

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	56.74

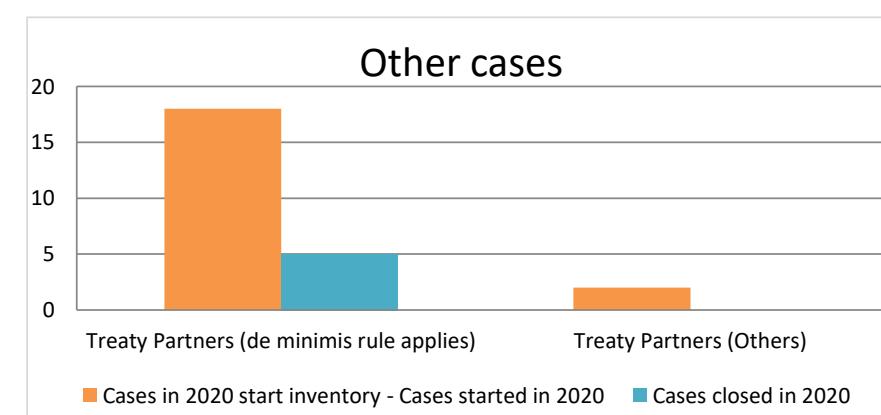
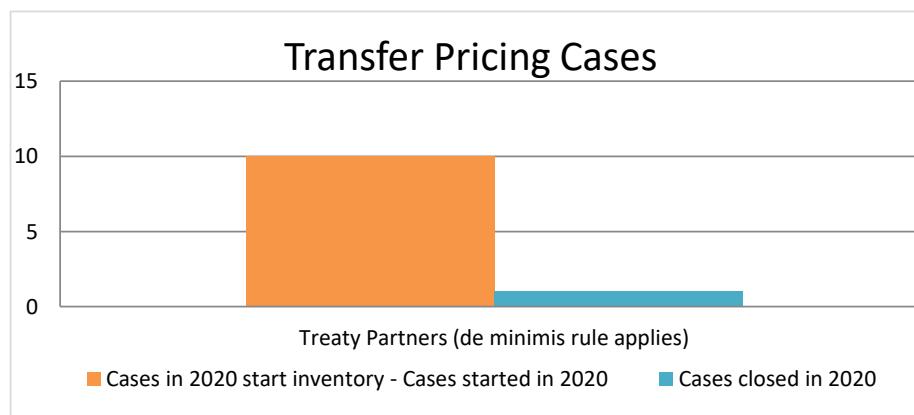
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	0.62	1.15	n.a.	n.a.
Other cases	19.54	0.90	6.40	16.18

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-B-\(post-cases\)-time-1!AJ12+Summary.pdf](http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework-B-(post-cases)-time-1!AJ12+Summary.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.



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

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	7	0	0	0	0	0	0	0	0	0	7	n.a.	
Row 2	Others	4	0	0	0	0	1	0	0	0	0	3	56.74	
Row 3	Total	11	0	0	0	0	1	0	0	0	0	10	56.74	
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases		The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".												
Category of cases		MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.												
Notes on the computation of average time		The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and (ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.												

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	Treaty Partners (de minimis rule applies)	8	2	0	0	1	0	0	0	0	0	0	0	9	
	Total	8	2	0	0	1	0	0	0	0	0	0	0	9	
Notes:															

Table 2: Other MAP Cases															
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2020
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including disagreement 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	Treaty Partners (de minimis rule applies)	14	4	0	1	0	1	0	3	0	0	0	0	13	
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
	Total	16	4	0	1	0	1	0	3	0	0	0	0	15	
	Notes:	n/a													

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
	Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.
	Total	0.62	1.15	n.a.	n.a.
	Notes:				

Annex B

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

Table 2: Other MAP Cases

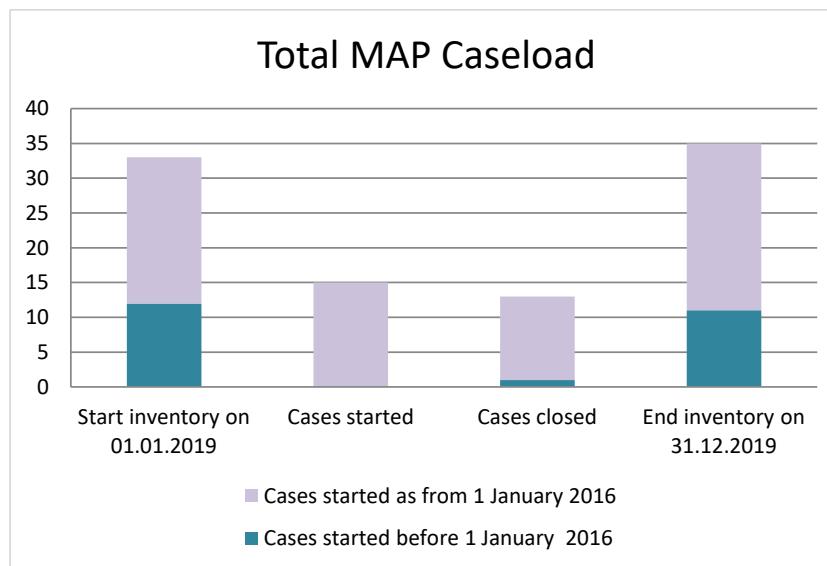
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Treaty Partners (de minimis rule applies)	19.54	0.90	6.40	16.18	
	Total	19.54	0.90	6.40	16.18	
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	16.38	0.94	6.40	16.18
	<u>Notes:</u>				

Greece



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	7	0	0	7
Other cases	5	0	1	4

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	5	4	1	8
Other cases	16	11	11	16

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	166.13

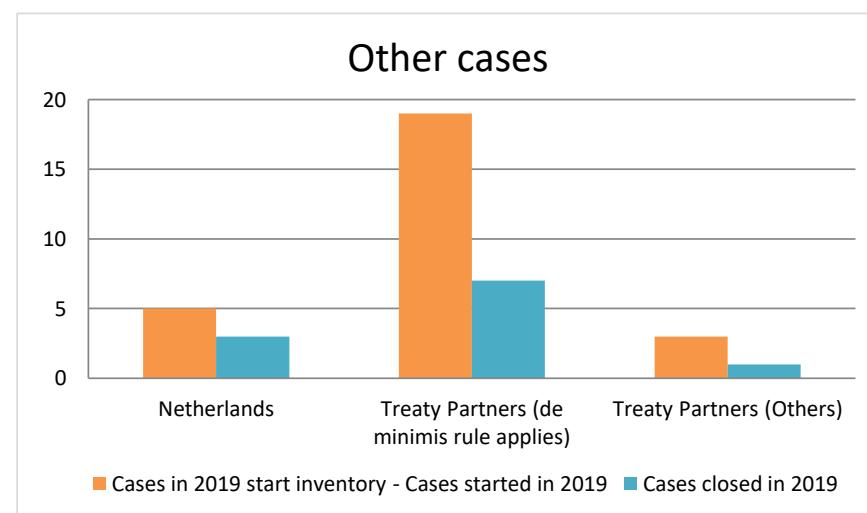
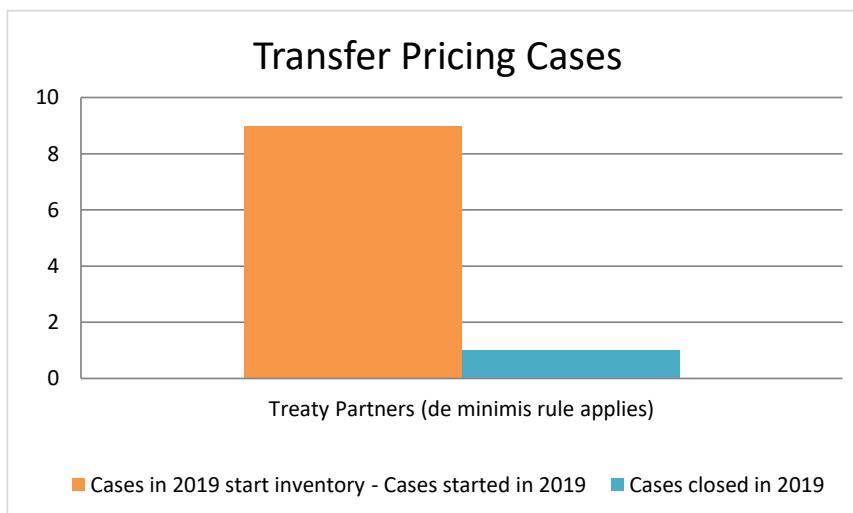
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and
(ii) end date: the date as determined by the rules provided by the 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	20.68	1.15	n.a.	n.a.
Other cases	14.45	1.19	3.93	16.83

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>

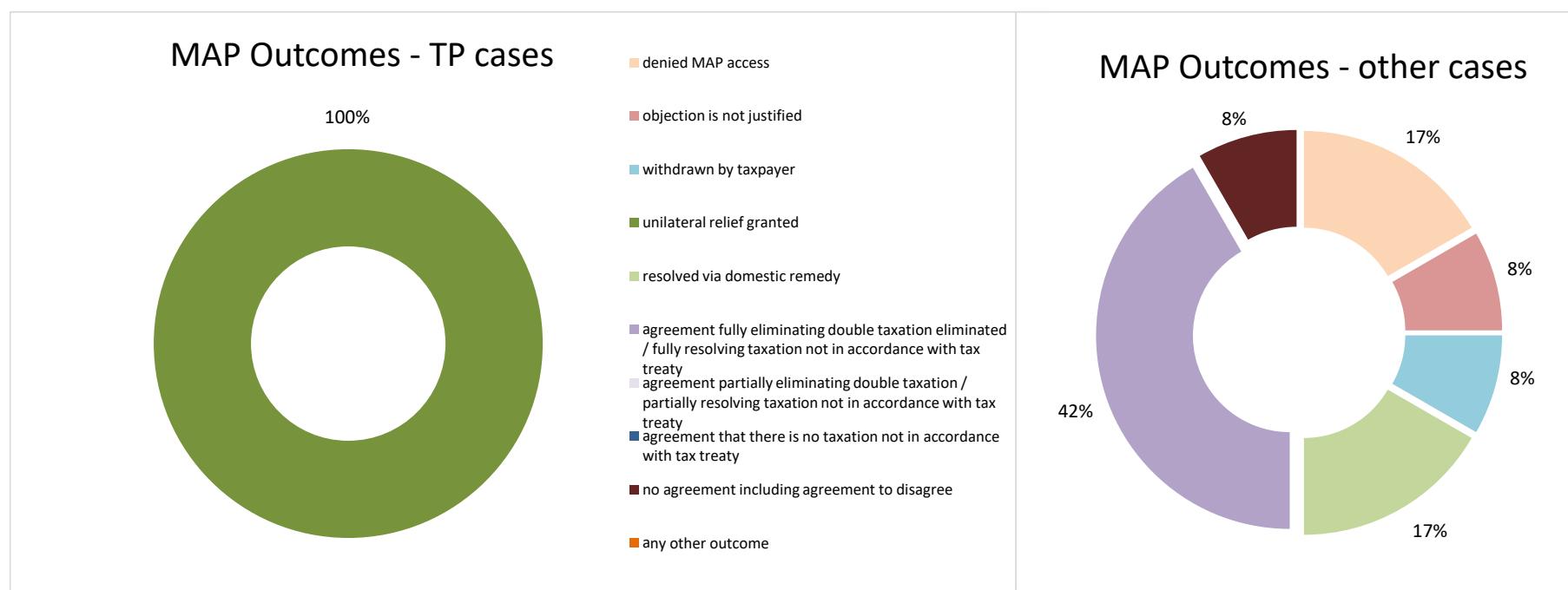
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	2	1	1	0	2	5	0	0	1	0	12
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	2	1	1	0	2	5	0	0	0	0	11
All cases	2	1	1	1	2	5	0	0	1	0	13

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 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	7	0	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	5	0	0	0	0	0	0	0	0	1	0	4	166.13
Row 3	Total	12	0	0	0	0	0	0	0	0	1	0	11	166.13
<p><u>Notes:</u></p> <p>1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".</p> <p>2) MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.</p> <p>3) The number of other cases pending on 1 January 2019 is different from the number of such cases remaining in inventory on 31 December 2018, because one case was closed in a previous year but has not been reported as such in the relevant reporting period.</p> <p>4) The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:</p> <p>(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and</p> <p>(ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.</p>														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	5	4	0	0	0	1	0	0	0	0	0	0	8
	Total	5	4	0	0	0	1	0	0	0	0	0	0	8
	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	Netherlands	3	2	1	0	0	0	1	1	0	0	0	0	2	
Row 2	Treaty Partners (de minimis rule applies)	10	9	1	1	0	0	1	4	0	0	0	0	12	
Row 3	Treaty Partners (Others)	3	0	0	0	1	0	0	0	0	0	0	0	2	
	Total	16	11	2	1	1	0	2	5	0	0	0	0	16	
	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					
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
	Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.
	Total	20.68	1.15	n.a.	n.a.
<u>Notes:</u>					

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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Netherlands	8.03	1.15	0.00	18.64
Row 2	Treaty Partners (de minimis rule applies)	13.86	0.96	5.50	12.22
Row 3	Treaty Partners (Others)	37.84	2.99	0.00	38.07
	Total	14.45	1.19	3.93	16.83
	Notes:				

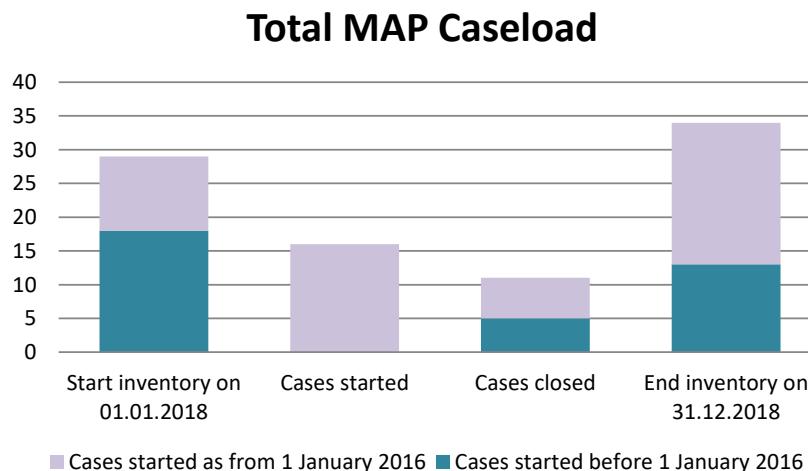
Annex B

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	14.97	1.19	3.93	16.83
<u>Notes:</u>					

Greece



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	7	0	0	7
Other cases	11	0	5	6

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	5	0	5
Other cases	11	11	6	16

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	54.10

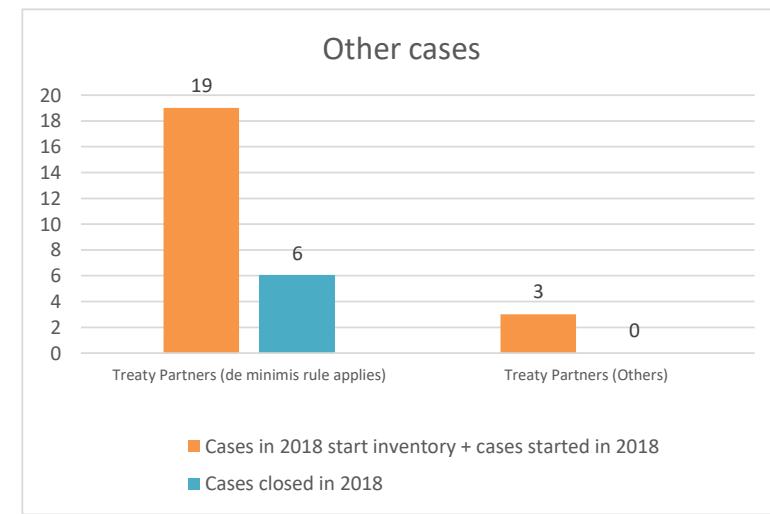
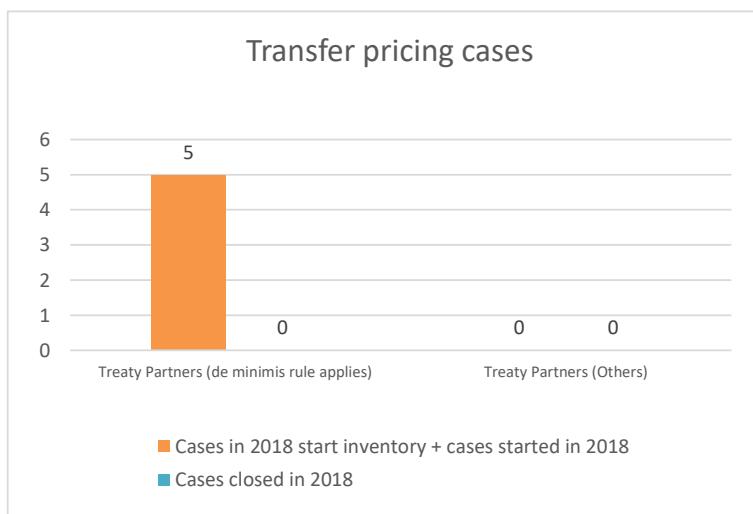
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and
(ii) end date: the date as determined by the rules provided by the 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	n.a.	n.a.	n.a.	n.a.
Other cases	14.73	0.99	4.63	12.87

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.

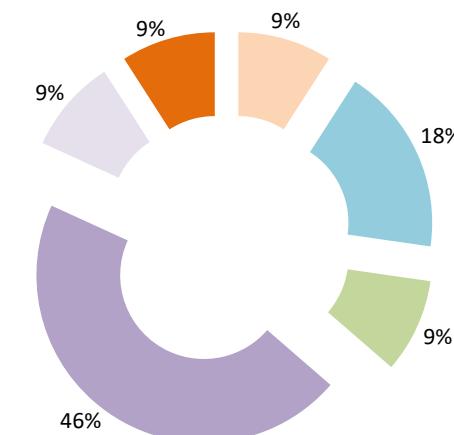
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

n.a.

- 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

MAP Outcomes - other cases



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

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	7	0	0	0	0	0	0	0	0	0	7	n.a.
Row 2	Others	11	0	0	1	0	1	2	1	0	0	0	54.10
Row 3	Total	18	0	0	1	0	1	2	1	0	0	13	54.10

Notes:

1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".

2) MAP cases in the MAP Statistics reporting up to 2016 are categorised as follows: (a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and (b) other cases are any other case.

3) The number of attribution/allocation cases in the MAP inventory on 1 January 2018 differs from the number of cases remaining in the MAP inventory on 31 December 2017, because one case has not been included in previous statistics.

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

(i) start date: (a) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (b) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and

(ii) end date: the date as determined by the rules provided by the MAP Statistics Reporting Framework.

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 2	Treaty Partners (<i>de minimis</i> rule applies)	0	5	0	0	0	0	0	0	0	0	0	0	5
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	5	0	0	0	0	0	0	0	0	0	0	5
	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 2	Treaty Partners (<i>de minimis</i> rule applies)	9	10	1	0	1	0	0	0	0	0	0	1	13	
Row 3	Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	0	3	
	Total	11	11	1	0	1	0	0	3	0	0	0	1	16	
	Notes:	One case was reported as closed with "any other outcome" because the taxpayer followed judicial proceedings.													

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 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 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	n.a.	n.a.	n.a.	n.a.
	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 5
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	14.73	0.99	4.63	12.87	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
	Total Average Time	14.73	0.99	4.63	12.87	
	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

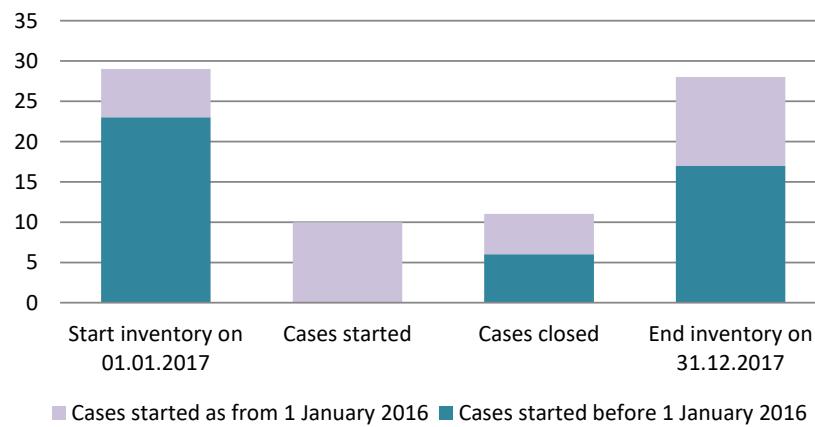
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

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	14.73	0.99	4.63	12.87
Notes:					

Greece

Total MAP Caseload



■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	0	2	6
Other cases	15	0	4	11

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	2	0
Other cases	4	10	3	11

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	100.14
Other cases	38.10

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: (i) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (ii) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and
(ii) end date: the date as determined by the rules provided by the 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	8.91	1.15	n.a.	n.a.
Other cases	5.93	1.15	1.09	6.91

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)

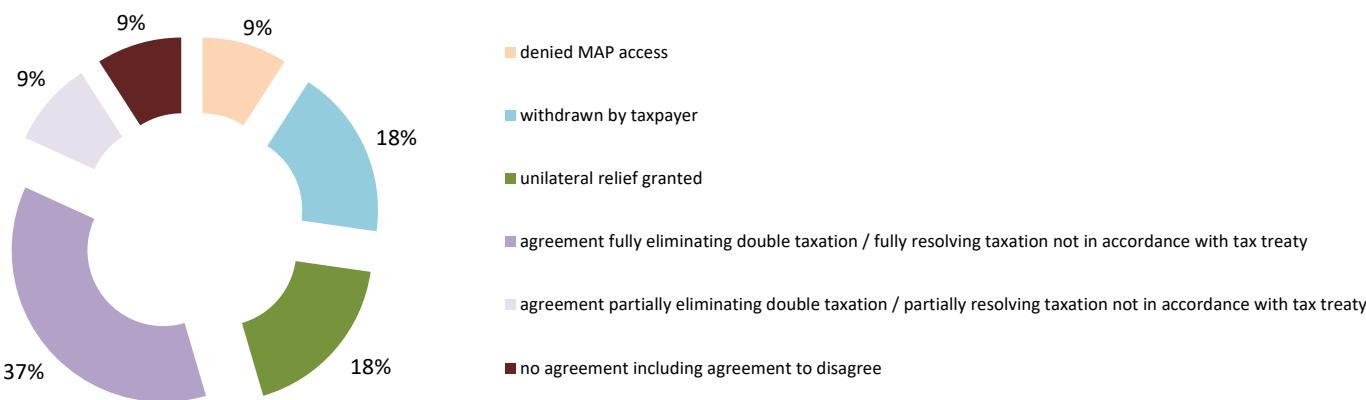
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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)	1	0	0	2	0	0	0	0	1	0	4
Cases started before 1 January 2016	1	0	0	0	0	0	0	0	1	0	2
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
Other cases (all)	0	0	2	0	0	4	1	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	3	1	0	0	0	4
Cases started as from 1 January 2016	0	0	2	0	0	1	0	0	0	0	3
All cases	1	0	2	2	0	4	1	0	1	0	11

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	8	1	0	0	0	0	0	0	1	0	6	100.14
Row 2	Others	15	0	0	0	0	3	1	0	0	0	11	38.10
Row 3	Total	23	1	0	0	0	3	1	0	1	0	17	58.78

Notes:

- 1) The definition of a MAP case and the method of counting MAP cases used in reporting MAP statistics up to 2016 are based on the rules set out in the 2007 report of the CFA on "Improving the Resolution of Tax Treaty Disputes".
- 2) MAP cases in MAP Statistics reporting up to 2016 are categorised as follows: a) attribution/allocation cases are MAP requests relating to the attribution of profits to a permanent establishment, including the determination of the existence of a permanent establishment, or to the determination of profits between associated enterprises and b) other cases are any other case.
- 3) For computing the average time taken for resolving pre-2016 MAP cases, Greece used as a start date, (i) if the date of receipt of the MAP request is known, the date as determined following the rules provided by the MAP Statistics Reporting Framework for post-2015 cases and (ii) if the date of receipt of the MAP request is not known, one week from the date of notification by the competent authority that received the MAP request or, if the other competent authority did not notify Greece's competent authority, from the date of the position paper; and as the end date, the date as determined by the rules provided by the MAP Statistics Reporting Framework.
- 4) The 2017 start inventory for attribution/allocation cases differs from the 2016 end inventory, because one case inadvertently has not been included in the 2016 MAP Statistics.

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														
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	2	0	0	0	0	2	0	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	0	0	0	0	2	0	0	0	0	0	0	0
	Notes	The start inventory of cases on 1 January 2017 differs from the previously reported end inventory on 31 December 2016, because Greece's competent authority has not been previously notified about the case by its treaty partner.												

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 2 Treaty Partners (<i>de minimis</i> rule applies)	3	9	0	0	2	0	0	1	0	0	0	0	0	9
Row 3 Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	0	2
Total	4	10	0	0	2	0	0	1	0	0	0	0	0	11
<u>Notes:</u>														

Annex B

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

Table 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 2 Treaty Partners (de minimis rule applies)	8.91	1.15			
Row 3 Treaty Partners (Others)					
Total Average Time	8.91	1.15	n.a.	n.a.	
Notes:					

Annex B

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

Table 2: Other MAP Cases

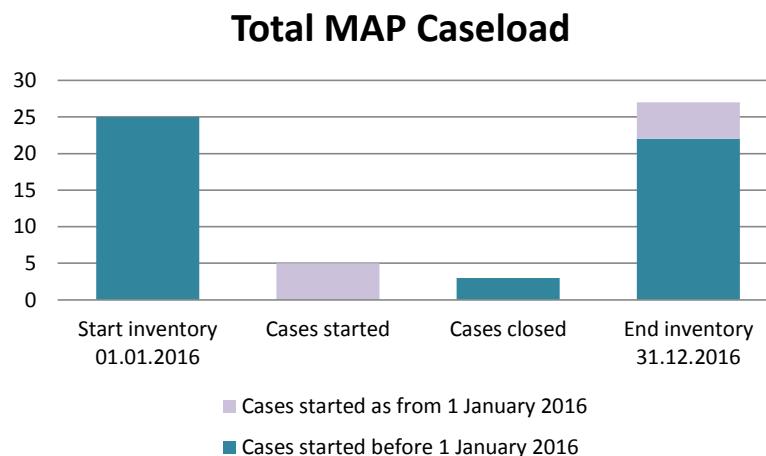
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)		5.93	1.15	1.09	6.91
Row 3 Treaty Partners (Others)					
Total Average Time		5.93	1.15	1.09	6.91
Notes:					

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	7.12	1.15	1.09	6.91
	<u>Notes:</u>				

Greece



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	8	0	1	7
Other cases	17	0	2	15

(1) The definition as well as counting of cases started before 1 January 2016 are based on the definition and the counting method contained in the existing reporting framework (available at www.oecd.org/ctp/dispute/38055311.pdf).

(2) Transfer pricing cases are MAP requests relating to the attribution of profits to a permanent establishment or to the determination of profits between associated enterprises.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	1	0	1
Other cases	0	4	0	4

Average time needed to close MAP cases

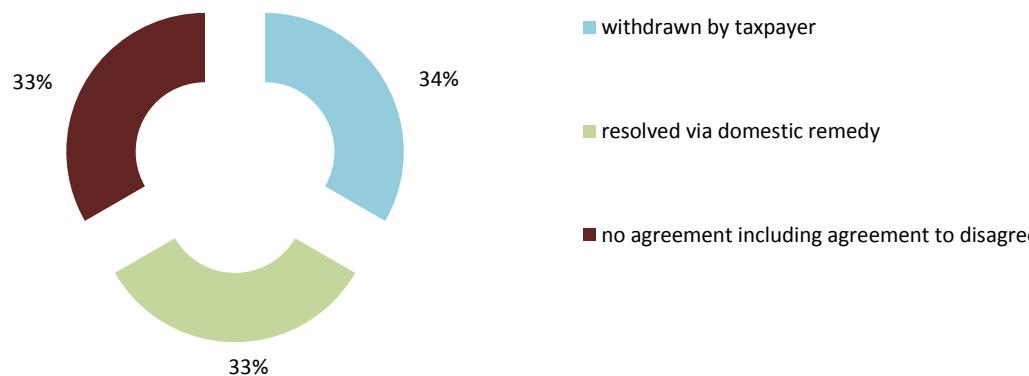
Cases started before 1 January 2016	Average time
Transfer pricing cases	45.00
Other cases	48.50

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

- (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and
- (ii) end date: in general, the date when the taxpayer has officially accepted the resolution.

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

MAP Outcomes



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

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*⁵²) 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*).

⁵² <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD¹

Country: Greece/Grèce

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	6						6					
2010	6						5		1		60	
2011	2						1		1		48	
2012	4						4					
2013	2	1					1	1	1		24	
2014	4	1					3	1	1		12	
2015			6	0			6					
Total	24	2	6	0	--	--	26	2	4	0	36	--

¹ During the 2015 reporting period the MAP cases in the respective records were screened for accuracy. Therefore, the figures now presented can be inconsistent with previous MAP program statistics filed by Greece.

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Greece/Grèce

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	13						13					
2009	7						7					
2010	5				1		4					
2011	3						3					
2012	3						3					
2013	3				1		2					
2014			4		1		3					
Total	34		4		3		35					

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Greece/Grecce

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	4						4					
2007	4						4					
2008	5						5					
2009	7						7					
2010	5				1		4				24	
2011	3						3					
2012			3				3					
Total	28		3		1		30				24	

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Greece/Grecce

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	1						1					
2006	3						3					
2007	5				1		4					
2008	6				1		5				24	
2009	6						6					
2010	6				1		5				72	
2011			5				3		2		7	
Total	27		5		3		27		2		27.5	

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Greece/Grèce**

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	1	---		1		
2002		---				
2003		---				
2004	1	---		1		
2005	1	---		1		
2006	1	---		1		
2007	---	2	1	1		
Total	4	2	1	5		---

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

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Greece/Grèce**

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	1	---		1		
2001		---				
2002		---				
2003		---				
2004	1	---		1		
2005	1	---		1		
2006	--	1		1		
Total	3	1	0	4	0	---