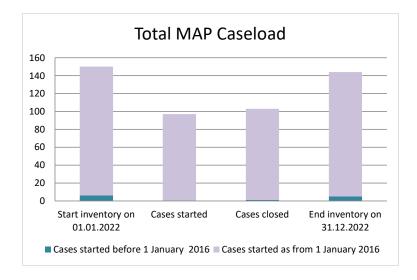
Mutual Agreement Procedure Statistics per jurisdiction

Ireland

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



Ireland



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	1	0
Other cases	5	0	0	5

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	85	28	36	77
Other cases	59	69	66	62

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	111.98
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

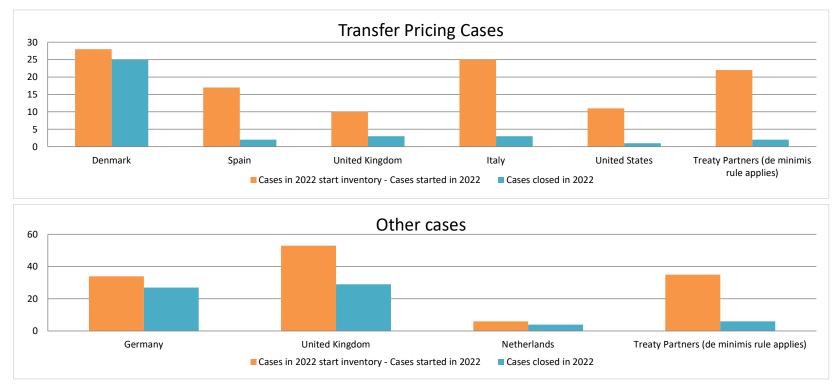
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	24.60	0.99	10.89	14.52
Other cases	7.60	1.03	3.46	7.88

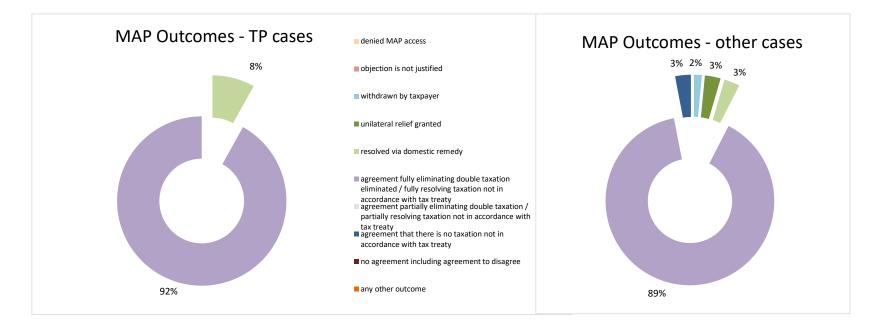
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

Note: the MAP cases started before 1 January 2016 and closed in 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.



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	partially eliminating double taxation /	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	3	34	0	0	0	0	37
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	2	34	0	0	0	0	36
Other cases (all)	0	0	1	2	2	59	0	2	0	0	66
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	2	59	0	2	0	0	66
All cases	0	0	1	2	5	93	0	2	0	0	103

				numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:		<u> </u>		
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	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	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
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
Attribution/ Allocation	1	0	0	0	0	1	0	0	0	0	0	0	111.98
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	6	0	0	0	0	1	0	0	0	0	0	5	111.98
		authority by competent a	f a tax conve the taxpayer authority to th	ention. Cases v ; and (ii) cases ne former comp	vithin a comp arising from petent author	betent authority a request sub rity.	's inventory would mitted by the tax	of Tax Treaty Dis d generally include payer to the comp	both: (i) cases a etent authority of	rising from a r the treaty par	request submi tner and subs	tted directly to t equently preser	hat competent nted by the latte
Definition of a l and counting o	MAP case f MAP cases	authority by competent a These cases situations of It could be a that in the la determinatio A MAP case Whilst a cas years and at the first requ	f a tax converted the taxpayer authority to the s are typically double taxat a case arising tter case the or of a taxpay e for this purport are away refer e expected to uest, a comp	ention. Cases v ; and (ii) cases le former comp y requests to r ition. g from a reques e request is tax yer's residence pose is not con to a number of to be dealt with etent authority	vithin a comp a arising from betent author esolve situat st submitted payer-specifi sidered to in i submitted to in i submitted sidered to in a at the same receives a s	betent authority in a request sub- ity. ions where tax under a provis ic and not one dent situations clude a reques taxation years, e time with a vi- ubsequent req	s inventory would mitted by the taxp payers are subject ion based upon A for a generic inter of the type mentit it for an Advance it should still be c ew to resolving al uest by the same	d generally include	both: (i) cases a etent authority of a accordance with OECD Model Ta: eaty. It could also (d) of the OECD ent (APA). one case for sta collectively. For sct to a similar iss	rising from a r the treaty par n the provision x Convention, p include a cas Model Tax Co tistical purpos that purpose,	request submi ther and subso is of a relevan or alternativel se in which a re onvention. ses as long as if, within three	tted directly to t equently preser t tax conventior y under Article 2 equest is made the issues are months from th	hat competent ted by the latte n, predominant 25(3), provided for a similar for all the reception of
	MAP case MAP cases	authority by competent a These cases situations of It could be a that in the la determinatio A MAP case Whilst a cas years and au the first requ same taxatio An attribution the attribution the determin	f a tax converted the taxpayer authority to the authority to the double taxal a case arising titter case the on of a taxpay of or this purp- se may refer rere expected the uest, a comp- on year for a n/allocation of n of profits to hation of profi	ention. Cases v ; and (ii) cases he former comp y requests to ru- tion. g from a request request is tax yer's residence pose is not con to a number of to be dealt with etent authority different issue case is a MAP o a permanent its between as	vithin a comp a arising from betent author esolve situat st submitted payer-specifi- in dual resis sidered to in issues and the same n at the same r receives a s , that same r case where the establishme sociated enter	betent authority a request sub- ity. ions where tax under a provis- ic and not one dent situations clude a request taxation years, e time with a vi- ubsequent req- request should the taxpayer's nt (see e.g. Ar erprises (see e	s inventory would mitted by the taxp payers are subject ion based upon A for a generic inter of the type mention it should still be of ew to resolving al uest by the same be considered to MAP request relation ticle 7 of the OEC .g. Article 9 of the	d generally include payer to the comp at to taxation not ir article 25(1) of the rpretation of the trr oned in Article 4(2 Pricing Arrangem considered as only l issues and years person with resp be part of the first	both: (i) cases a etent authority of a accordance with OECD Model Ta: ady. It could also (d) of the OECD ent (APA). one case for sta collectively. For ect to a similar iss request. vention); or	rising from a r the treaty par n the provision x Convention, p include a cas Model Tax Co tistical purpos that purpose,	request submi ther and subso is of a relevan or alternativel se in which a re onvention. ses as long as if, within three	tted directly to t equently preser t tax conventior y under Article 2 equest is made the issues are months from th	hat competer ted by the lat , predominar 25(3), provide for a similar for all ne reception c

Row 1 Row 2 Row 3

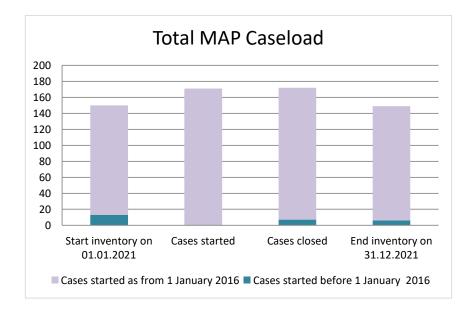
					Table 1: A	Attribution / A	llocation MA	P Cases						
							number of po	st-2015 case	s closed during the	reporting period by ou	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	denied MAP access	objection 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	in accordance with	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	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	Denmark	27	1	0	0	0	0	2	23	0	0	0	0	3
	Spain	9	8	0	0	0	0	0	2	0	0	0	0	15
	United Kingdom	7	3	0	0	0	0	0	3	0	0	0	0	7
	Italy	21	4	0	0	0	0	0	3	0	0	0	0	22
	United States	8	3	0	0	0	0	0	1	0	0	0	0	10
Row 2	Treaty Partners (de minimis rule applies)	13	9	0	0	0	0	0	2	0	0	0	0	20
	Total	85	28	0	0	0	0	2	34	0	0	0	0	77
	<u>Notes:</u>													

			average time taken (in months) for post-2015 cases from:						
	Treaty Partner	"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				
	Denmark	20.74	0.57	8.71	12.89				
	Spain	49.12	1.15	7.02	42.10				
	United Kingdom	17.48	1.33	6.87	10.61				
	Italy	31.36	1.15	27.46	3.90				
	United States	41.98	1.15	21.73	20.25				
	Treaty Partners (de minimis rule applies)	40.14	5.24	15.50	24.64				
	Total	24.60	0.99	10.89	14.52				
Note	s:	•							

w 1	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
ow 1	Column 1				Milestone 1 to "End"	
ow 1		Column 2	Column 3	Column 4	Column 5	
	Germany	2.02	0.53	3.39	7.57	
	United Kingdom	6.73	1.07	2.58	4.17	
	Netherlands	9.91	3.45	5.96	6.99	
ow 2 Tre	aty Partners (de minimis rule applies)	35.32	1.52	7.06	30.02	
	Total	7.60	1.03	3.46	7.88	

		Table 3: All MAP Cases									
			average time taken (in months) fo	r 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	13.60	1.02	6.97	11.02						
	Notes:										

Ireland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	8	0	7	1
Other cases	5	0	0	5

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	72	23	10	85
Other cases	65	148	155	58

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.49
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	35.49	1.22	12.60	23.69
Other cases	4.99	1.17	3.26	2.61

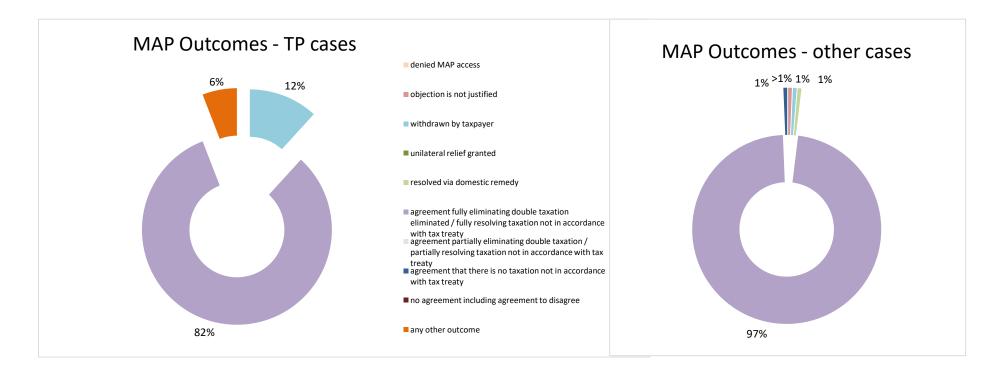
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation /	taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	0	14	0	0	0	1	17
Cases started before 1 January 2016	0	0	1	0	0	6	0	0	0	0	7
Cases started as from 1 January 2016	0	0	1	0	0	8	0	0	0	1	10
Other cases (all)	0	1	1	0	1	151	0	1	0	0	155
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	1	0	1	151	0	1	0	0	155
All cases	0	1	3	0	1	165	0	1	0	1	172

Annex A

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

								porting period b					average time taken (in months) for closing pre- 2016 cases during the reporting period
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 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	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	
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
Attribution/ Allocation	8	0	0	1	0	0	6	0	0	0	0	1	79.49
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	13	0	0	1	0	0	6	0	0	0	0	6	79.49
		MAP provisi competent a presented b These case	ions of a tax authority by the by the latter c s are typicall	convention. C he taxpayer; a competent aut ly requests to	Cases within a and (ii) cases hority to the f resolve situa	a competent a arising from a ormer compet	uthority's invento a request submitt ent authority.	on of Tax Treaty I ory would generall ed by the taxpaye ect to taxation no	y include both: (i er to the compete) cases arisin ent authority o	g from a requ f the treaty pa	est submitted c rtner and subse	lirectly to that equently
Definition of a N and counting of	MAP case f MAP cases	MAP provisi competent a presented b These case predominan It could be a provided tha for a determ A MAP case Whilst a cas all the years reception of respect to th	ions of a tax authority by the y the latter c s are typicall thy situations at a case arising at in the latten ination of a t e for this purp se may refer s and are exp the first require ne same taxa	convention. C he taxpayer; a competent aut y requests to a of double tax g from a reque r case the rec taxpayer's res pose is not co to a number of bected to be d uest, a compe- ation year for a	Cases within a and (ii) cases hority to the f resolve situa cation. est submitted sidence in du insidered to i of issues and lealt with at the etent authority a different iss	a competent a arising from a ormer compet tions where ta d under a prov yer-specific a al resident situ nclude a reque taxation years he same time y receives a su sue, that same	uthority's invento a request submitt ent authority. xpayers are subj ision based upon nd not one for a g iations of the type est for an Advance s, it should still be with a view to res ubsequent request request should b	ary would generall ed by the taxpaye ect to taxation no Article 25(1) of the generic interpreta e mentioned in Ar- be Pricing Arrange e considered as c solving all issues st by the same per be considered to be	y include both: (i er to the compete t in accordance we ne OECD Model tion of the treaty. ticle 4(2)(d) of the ment (APA). nly one case for and years collect irson with respect) cases arisin ant authority o with the provis Tax Conventi It could also e OECD Mod statistical pur ively. For that	g from a requ f the treaty pa sions of a rele on, or alternai include a case lel Tax Conve rposes as long t purpose, if, v	est submitted c rtner and subsi- vant tax conver- tively under Art e in which a rec ntion. g as the issues vithin three mod	irrectly to that equently ntion, icle 25(3), quest is made are similar for nths from the
	MAP case f MAP cases ses	MAP provisi competent a presented b These case predominan It could be a provided that for a determ A MAP case Whilst a case all the years reception of respect to th An attribution the attribution the determined	ions of a tax authority by the y the latter c s are typicall thy situations a case arising at in the latter inination of a f e for this purp se may refer s and are exp the first require ne same taxa on/allocation on of profits t nation of profi	convention. C he taxpayer; a ompetent aut y requests to o of double tax g from a requi- taxpayer's res- pose is not co to a number of bected to be d uest, a compe- tation year for a case is a MAI to a permaner fits between a	Cases within a and (ii) cases hority to the f resolve situa (ation. est submitted quest is taxpa gidence in du insidered to i of issues and lealt with at the tent authority a different iss P case where nt establishm issociated er	a competent a arising from a ormer compet tions where ta a under a prov hyer-specific and al resident situ nclude a reque taxation years be same time y receives a situe, that same a the taxpayer' ent (see e.g. / terprises (see	uthority's invento a request submitt ent authority. xpayers are subj ision based upon nd not one for a g lations of the type set for an Advance s, it should still be with a view to res ubsequent request request should f s MAP request re Article 7 of the OF e.g. Article 9 of t	ary would generall ed by the taxpaye ect to taxation no Article 25(1) of the generic interpreta e mentioned in Ar- be Pricing Arrange e considered as c solving all issues st by the same per be considered to be	y include both: (i er to the compete t in accordance we ne OECD Model tion of the treaty. ticle 4(2)(d) of th erment (APA). nly one case for and years collect reson with respect be part of the firs convention); or Tax Convention)) cases arisin ant authority o with the provis Tax Conventi It could also e OECD Mod statistical pur ively. For that t to a similar t request.	g from a requ f the treaty pa sions of a rele on, or alternai include a case lel Tax Conve rposes as long t purpose, if, v	est submitted c rtner and subsi- vant tax conver- tively under Art e in which a rec ntion. g as the issues vithin three mod	irectly to that equently ntion, icle 25(3), quest is made are similar fo nths from the

Annex B

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

					Table 1: A	Attribution / A	llocation MA	P Cases						
						n	number of pos	st-2015 case	s closed during the	reporting period by o	outcome:	_		
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	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	agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	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	5	0	0	0	0	0	0	2	0	0	0	0	3
	Denmark	24	3	0	0	0	0	0	0	0	0	0	0	27
	Spain	8	2	0	0	0	0	0	1	0	0	0	0	9
	United Kingdom	3	5	0	0	0	0	0	1	0	0	0	0	7
	Italy	19	3	0	0	0	0	0	1	0	0	0	0	21
	United States	6	3	0	0	0	0	0	1	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	7	7	0	0	1	0	0	2	0	0	0	1	10
	Total	72	23	0	0	1	0	0	8	0	0	0	1	85
	Notes:													

Annex B

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

						number of po	st-2015 case	s closed during th	e reporting period by o	outcome			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	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 / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other	no. of post-20 cases remainin MAP inventory 31 December 2
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
Germany	16	69	0	0	0	0	0	78	0	1	0	0	6
United Kingdom	30	70	0	0	0	0	0	67	0	0	0	0	33
Netherlands	5	3	0	1	0	0	0	5	0	0	0	0	2
Treaty Partners (de minimis rule applies)	14	6	0	0	1	0	1	1	0	0	0	0	17
Total	65	148	0	1	1	0	1	151	0	1	0	0	58

The number of cases in the MAP inventory on 1 January 2021 is one less than the number of cases in the MAP inventory on 31 December 2020 because one case, filed as a protective MAP in Ireland during 2020, is considered by both treaty partners not to be an initiated case for statistical purposes.

Row

Row

Annex B

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

		Table 1: Attribution	n / Allocation MAP Cases			
			average time taken (in montl	ns) for post-2015 cases from:		
	Treaty Partner	"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	
w 1	Germany	40.03	1.41	11.41	28.62	
	Spain	32.38	1.15	1.41	30.97	
	United Kingdom	16.77	1.15	6.46	10.31	
	Italy	63.18	1.15	53.12	10.06	
	United States	54.15	1.15	13.12	41.03	
v 2	Treaty Partners (de minimis rule applies)	27.09	1.20	5.50	21.21	
	Total	35.49	1.22	12.60	23.69	
	Notes:					

Annex B

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

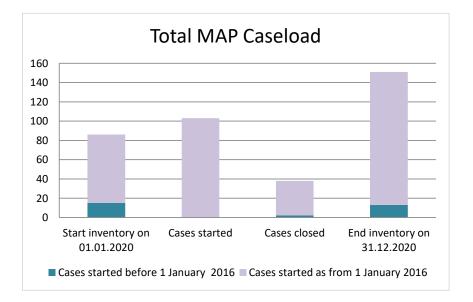
		Table 2: Other MAP Cases								
			average time taken (in months) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
Row 1	Germany	3.46	0.90	3.18	2.23					
	United Kingdom	5.77	1.43	3.38	2.39					
	Netherlands	7.76	1.88	2.54	6.78					
Row 2	Treaty Partners (de minimis rule applies)	22.49	1.15	5.72	25.84					
	Total	4.99	1.17	3.26	2.61					
	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	6.84	1.17	3.79	3.80						
	Notes:										

Ireland



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	9	0	1	8
Other cases	6	0	1	5

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	34	48	10	72
Other cases	37	55	26	66

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.92
Other cases	57.87

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

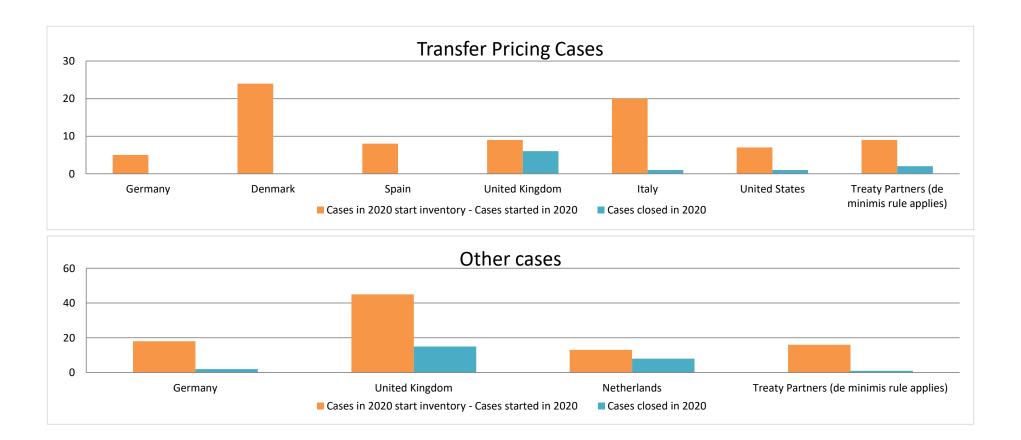
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.43	7.05	5.57	18.12
Other cases	5.45	1.50	1.04	4.96

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

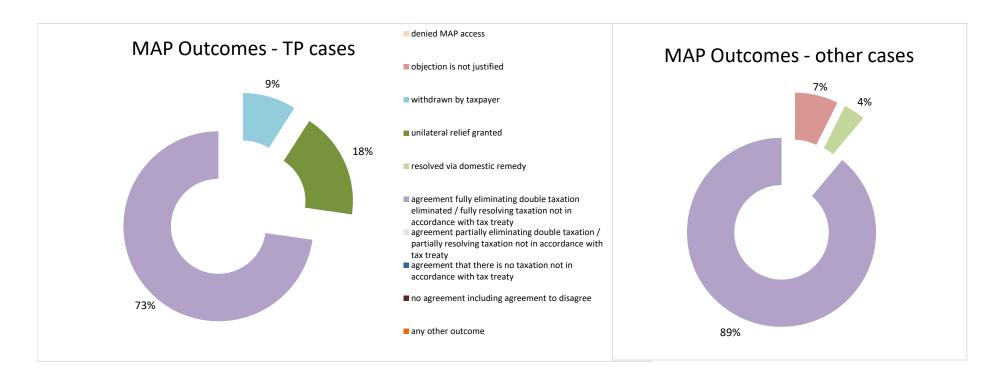
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



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	there is no	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	2	0	8	0	0	0	0	11
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	0	1	2	0	7	0	0	0	0	10
Other cases (all)	0	2	0	0	1	24	0	0	0	0	27
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	2	0	0	1	23	0	0	0	0	26
All cases	0	2	1	2	1	32	0	0	0	0	38

Annex A

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

					number of p	re-2016 cases	s closed during the r	eporting period by ou	tcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied	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	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
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
Attribution/ Allocation	9	0	0	0	0	0	1	0	0	0	0	8	52.92
Others	6	0	0	0	0	0	1	0	0	0	0	5	57.87
Total	15	0	0	0	0	0	2	0	0	0	0	13	55.40

Row 1 Row 2 Row 3

As per 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes": A case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Cases within a competent authority is inventory would generally include both: (i) cases arising from a request submitted directly to that competent authority by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer; and (ii) cases arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or alternatively under Article 25(3), provided that in the latter case the request is taxpayer-specific and not one for a generic interpretation of the treaty. It could also include a case in which a request is made for a determination of a taxpayer's residence in dual resident situations of the type mentioned in Article 4(2)(d) of the OECD Model Tax Convention. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA). Whilst a case may refer to a number of issues and taxation years, it should still be considered as only one case for statistical purposes as long as the issues are similar for all the years and are expected to be dealt with at the same time with a view to resolving all issues and years collectively. For that purpose, if, within three months from the reception of the first request, a competent authority receives a subsequent request by the same person with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue, that same request should be considered to be part of the first request.

Notes on the computation of average time average time needed to resolve pre-2016 cases, Ireland uses the following dates: (i) Start date: the date when the MAP request is considered complete and accepted by a competent authority; (ii) End date: in general, the date when the taxpayer has officially accepted the resolution.

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 I	MAP Cases						
							number of	post-2015 cas	es closed during the repo	orting period by outcon	ne:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	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	there is no	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	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	3	2	0	0	0	0	0	0	0	0	0	0	5
	Denmark	0	24	0	0	0	0	0	0	0	0	0	0	24
	Spain	7	1	0	0	0	0	0	0	0	0	0	0	8
	United Kingdom	6	3	0	0	0	0	0	6	0	0	0	0	3
	Italy	9	11	0	0	1	0	0	0	0	0	0	0	19
	United States	4	3	0	0	0	1	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	5	4	0	0	0	1	0	1	0	0	0	0	7
	Total	34	48	0	0	1	2	0	7	0	0	0	0	72

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						
						number of	post-2015 cas	es closed during the rep	orting period by outco	me			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	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 / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post-201 cases remaining MAP inventory of 31 December 20
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
Germany	4	14	0	0	0	0	1	1	0	0	0	0	16
United Kingdom	14	31	0	1	0	0	0	14	0	0	0	0	30
													_
Netherlands	9	4	0	0	0	0	0	8	0	0	0	0	5
Netherlands Treaty Partners (de minimis rule applies)	9 10	4 6	0	0	0	0	0	8	0	0	0	0	5

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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						
			average time taken (in months) for post-2015 cases from:						
	Treaty Partner	"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				
ow 1	United Kingdom	22.69	9.76	6.21	16.49				
	Italy	40.92	0.95	n.a.	n.a.				
	United States	11.75	1.15	n.a.	n.a.				
ow 2	Treaty Partners (de minimis rule applies)	17.72	4.91	1.71	27.93				
	Total	22.43	7.05	5.57	18.12				
	Notes:								

Annex B

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

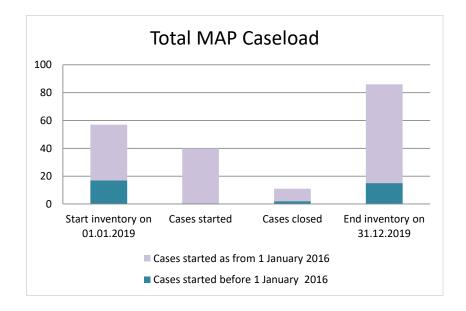
		Table 2: Other MAP Cases									
		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Germany	6.43	0.80	12.82	0.03						
	United Kingdom	3.70	0.92	0.64	2.88						
	Netherlands	9.17	0.85	0.23	8.96						
Row 2	Treaty Partners (de minimis rule applies)	0.00	16.71	n.a.	n.a.						
	Total	5.45	1.50	1.04	4.96						
	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) fo	r 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	10.17	3.04	2.14	8.14
	<u>Notes:</u>				

Ireland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	10	0	1	9
Other cases	7	0	1	6

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	26	12	4	34
Other cases	14	28	5	37

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.73
Other cases	47.93

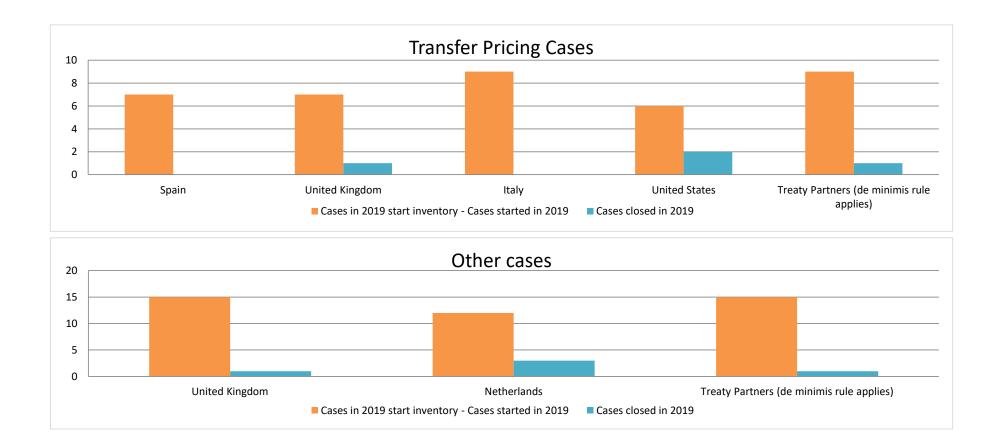
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and (ii) end date: in general, the date when the taxpayer has officially 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	21.62	1.09	13.43	11.53
Other cases	8.50	1.08	4.50	6.13

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

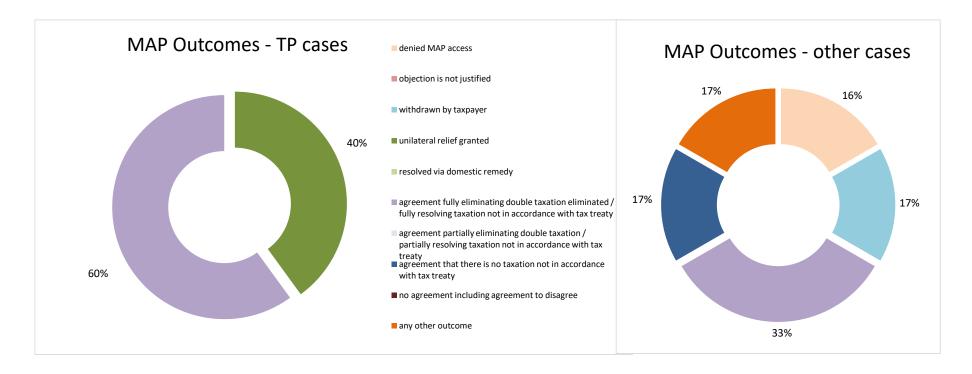
Overview of MAP partners (only for cases started as from 1 January 2016)

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	eliminating double taxation / partially resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to	any other outcome	Total
Transfer pricing cases (all)	0	0	0	2	0	3	0	0	0	0	5
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	0	0	2	0	2	0	0	0	0	4
Other cases (all)	1	0	1	0	0	2	0	1	0	1	6
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	1	0	0	0	0	2	0	1	0	1	5
All cases	1	0	1	2	0	5	0	1	0	1	11

Annex A

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

		number of pre-2016 cases closed during the reporting period by outcome:											
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in accordance	with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019	average tim taken (in months) fo closing pre 2016 cases during the reporting period
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
Attribution/ Allocation	10	0	0	0	0	0	1	0	0	0	0	9	52.73
Others	7	0	0	1	0	0	0	0	0	0	0	6	47.93
Total	17	0	0	1	0	0	1	0	0	0	0	15	50.33
<u>Notes:</u> The average tir	17 me taken to close he date when the M	pre-2016 ca	ases was cor		lying the foll	owing rules:	1	0	0	0	0	15	50

(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.

Row 1 Row 2 Row 3

Annex B

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

					Table 1: A	Attribution / Al	location MA	P Cases						
			number of post-2015 cases closed during the reporting period by outcome:											
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019		denied	objection is not justified	withdrawn by taxpayer	unilateral relief granted	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	there is no	agreement to	outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	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	Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
	United Kingdom	5	2	0	0	0	0	0	1	0	0	0	0	6
	Italy	3	6	0	0	0	0	0	0	0	0	0	0	9
	United States	4	2	0	0	0	1	0	1	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	8	1	0	0	0	1	0	0	0	0	0	0	8
	Total	26	12	0	0	0	2	0	2	0	0	0	0	34

Notes:

The number of cases in the MAP inventory on 1 January 2019 is one less than the number of cases in the MAP inventory on 31 December 2018 because one case, filed as a protective MAP in the treaty party jurisdiction during 2018, is considered by both treaty partners not to be an initiated case for statistical purposes.

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													
				number of post-2015 cases closed during the reporting period by outcome										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	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	double taxation /	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	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	United Kingdom	3	12	0	0	0	0	0	0	0	0	0	1	14
	Netherlands	4	8	0	0	0	0	0	2	0	1	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	7	8	1	0	0	0	0	0	0	0	0	0	14
	Total	14	28	1	0	0	0	0	2	0	1	0	1	37
	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 average time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	ns) for post-2015 cases from: "Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
United Kingdom	13.91	0.89	6.51	7.40						
United States	25.94	1.15	20.35	15.65						
Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.						
Total	21.62	1.09	13.43	11.53						
Notes:										
	Column 1 United Kingdom United States Treaty Partners (de minimis rule applies) Total	Treaty Partner"Start" to "End"Column 1Column 2United Kingdom13.91United States25.94Treaty Partners (de minimis rule applies)20.68Total21.62	average time taken (in montTreaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start"Column 1Column 2Column 3United Kingdom13.910.89United States25.941.15Treaty Partners (de minimis rule applies)20.681.15Total21.621.09	average time taken (in months) for post-2015 cases from:Treaty Partner"Start" to "End"Receipt of taxpayer's MAP request to "Start" to Milestone 1Column 1Column 2Column 3Column 4United Kingdom13.910.896.51United States25.941.1520.35Treaty Partners (de minimis rule applies)20.681.15n.a.Total21.621.0913.43						

Annex B

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

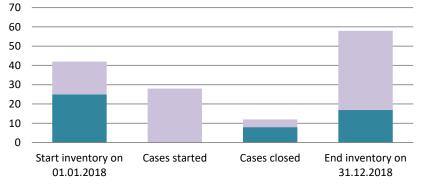
	Table 2: Other MAP Cases											
			average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	United Kingdom	13.05	0.76	7.30	5.75							
	Netherlands	9.82	1.16	3.56	6.26							
Row 2	Treaty Partners (de minimis rule applies)	0.00	1.15	n.a.	n.a.							
	Total	8.50	1.08	4.50	6.13							
	Notes:											

Annex B

			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	14.33	1.08	7.47	7.93							
	<u>Notes:</u>											

Ireland

Total MAP Caseload



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

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	0	6	10
Other cases	9	0	2	7

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	11	18	2	27
Other cases	6	10	2	14

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	69.99
Other cases	53.28

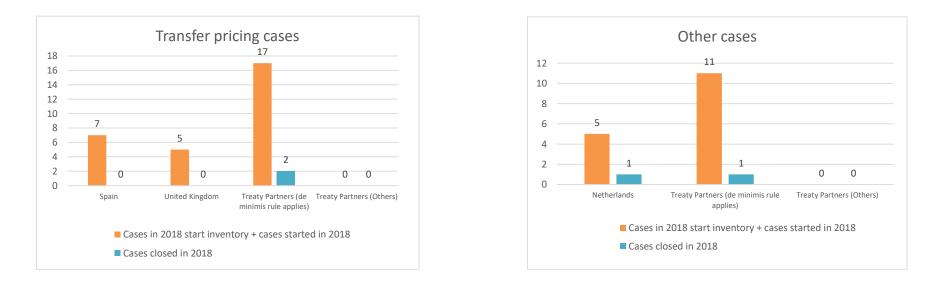
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and (ii) end date: in general, the date when the taxpayer has officially 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	5.77	0.69	4.03	2.07
Other cases	23.46	1.15	11.61	12.43

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

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

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

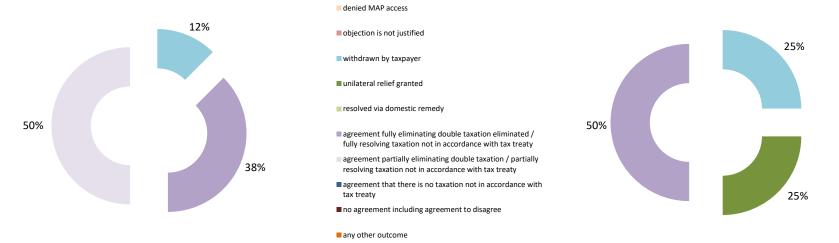


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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





Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	eliminated / fully resolving taxation not in accordance with	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	3	4	0	0	0	8
Cases started before 1 January 2016	0	0	1	0	0	3	2	0	0	0	6
Cases started as from 1 January 2016	0	0	0	0	0	0	2	0	0	0	2
Other cases (all)	0	0	1	1	0	2	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	1	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
All cases	0	0	2	1	0	5	4	0	0	0	12

Annex A

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

					numb	per of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	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
	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	16	0	0	1	0	0	3	2	0	0	0	10	69.99
Row 2	Others	9	0	0	0	1	0	1	0	0	0	0	7	53.28
Row 3	Total	25	0	0	1	1	0	4	2	0	0	0	17	65.81
	Notes:									· · · ·				
	(i) start date: the	ne taken to close p e date when the M general, the date v	AP request	is considere	d complete and	d accepted by	y a competent	authority; and						

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													
			number of post-2015 cases closed during the reporting period by outcome:											
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	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	eliminated / fully	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	no. of post- 2015 cases remaining in MAP inventory on 31 December 2018
	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	Spain	1	6	0	0	0	0	0	0	0	0	0	0	7
	United Kingdom	1	4	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	9	8	0	0	0	0	0	0	2	0	0	0	15
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
•	Total	11	18	0	0	0	0	0	0	2	0	0	0	27
	Notes													

Annex B

	Table 2: Other MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome									
		no. of post- 2015 cases in MAP inventory on 1 January 2018	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	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
	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	2	3	0	0	0	0	0	1	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	4	7	0	0	1	0	0	0	0	0	0	0	10
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6	10	0	0	1	0	0	1	0	0	0	0	14
	Notes:													

Annex B

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

		Table 1: Att	ribution / Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"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 (de minimis rule applies)	5.77	0.69	4.03	2.07
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	5.77	0.69	4.03	2.07
	Notes:				

Annex B

		Table 2: Other MAP Cases										
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"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							
w 1	Netherlands	24.03	1.15	11.61	12.43							
v 2	Treaty Partners (de minimis rule applies)	22.88	1.15	n.a.	n.a.							
v 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.							
	Total Average Time	23.46	1.15	11.61	12.43							
	<u>Notes:</u>											

Annex B

		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	14.61	0.92	6.56	5.52							
	<u>Notes:</u>											



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	23	0	7	16
Other cases	9	0	0	9

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	8	7	4	11
Other cases	3	4	1	6

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.03
Other cases	n.a.

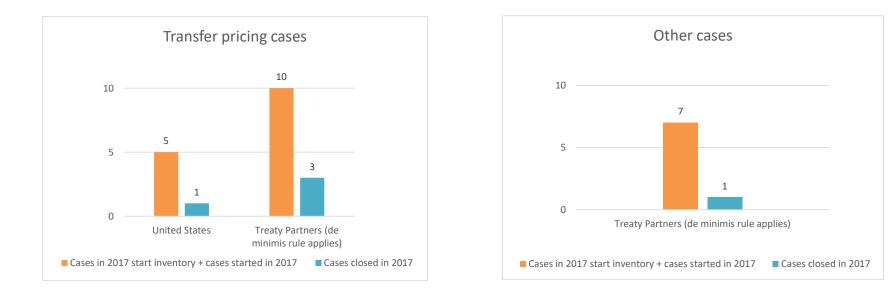
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and (ii) end date: in general, the date when the taxpayer has officially 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	12.72	1.15	3.13	10.28
Other cases	11.44	1.15	1.97	9.47

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.

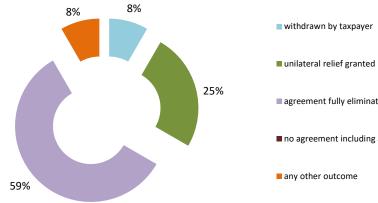
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

MAP Outcomes



agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty

no agreement including agreement to disagree

any other outcome

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	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	3	0	7	0	0	0	0	11
Cases started before 1 January 2016	0	0	1	2	0	4	0	0	0	0	7
Cases started as from 1 January 2016	0	0	0	1	0	3	0	0	0	0	4
Other cases (all)	0	0	0	0	0	0	0	0	0	1	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	0	0	0	0	0	0	1	1
All cases	0	0	1	3	0	7	0	0	0	1	12

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

					numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
	category of	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in accordance	with tax treaty	no agreement including agreement to disagree	any other 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
	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
	Attribution/ Allocation	23	0	0	1	2	0	4	0	0	0	0	16	35.03
Row 2	Others	9	0	0	0	0	0	0	0	0	0	0	9	n.a.
Row 3	Total	32	0	0	1	2	0	4	0	0	0	0	25	35.03

Notes:

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

(i) start date: the date when the MAP request 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.

2) Ireland corrected the inventory of pre-2016 cases as of 1 January 2017 compared to 2016 end inventory as follows: (1) One attribution/allocation case was re-classified as other case; (2) one other case was removed from the inventory and (3) one attribution/allocation case was moved from 2016 to 2017 after matching the start date with the treaty partner.

Annex B

					Table 1:	Attribution /	Allocation M	IAP Cases						
						nı	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:			
	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	including		no. of post- 2015 cases remaining in MAP inventory on 31 December 2017
	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	United States	2	3	0	0	0	1	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	6	4	0	0	0	0	0	3	0	0	0	0	7
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	8	7	0	0	0	1	0	3	0	0	0	0	11
	Notes													

Annex B

							number of po	st-2015 case	es closed during the	e reporting period by or	utcome			
	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 / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	no agreement including agreement to disagree		no. of post-20 cases remaining MAP inventory 31 December 20
	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
2 Tre	aty Partners (de minimis rule applies)	3	4	0	0	0	0	0	0	0	0	0	1	6
3 Tre	aty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
T - 4	al	3	4	0	0	0	0	0	0	0	0	0	1	6

Annex B

		average time taken (in months) for post-2015 cases from:									
Treaty Partner	"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							
United States	10.62	1.15									
N 2 Treaty Partners (de minimis rule applies)	13.41	1.15	3.13	10.28							
v 3 Treaty Partners (Others)											
Total Average Time	12.72	1.15	3.13	10.28							

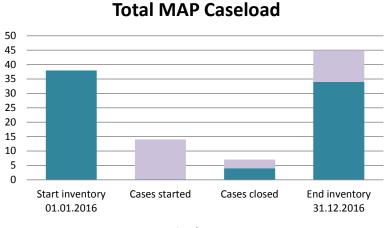
Annex B

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"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)	11.44	1.15	1.97	9.47
Treaty Partners (Others)				
Total Average Time	11.44	1.15	1.97	9.47

Annex B

"Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Column 1 Column 2 Column 3		average time taken (in months) for post-2015 cases from:								
Column 1 Column 2 Column 3	"5	Start" to "End"		"Start" to Milestone 1	Milestone 1 to "End'					
		Column 1	Column 2	Column 3	Column 4					
Total Average Time 12.46 1.15 2.84		12.46	1.15	2.84	10.08					

Ireland



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	25	0	1	24
Other cases	13	0	3	10

Ireland uses the definition of MAP cases as contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes" (available at www.oecd.org/ctp/dispute/38055311.pdf), referred to as the "existing reporting framework" in Annex C to the September 2016 MAP Statistics Reporting Framework.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	8	0	8
Other cases	0	6	3	3

Cases started as from 1 January 2016

Cases started before 1 January 2016

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	86.86
Other cases	10.52

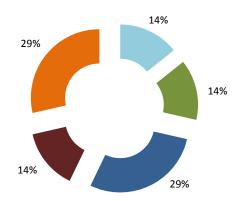
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

(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	2.62	4.08	2.73	0.95

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-procedurestatistics-reporting-framework.pdf

MAP Outcomes



withdrawn by taxpayer

unilateral relief granted

agreement that there is no taxation not in accordance with tax treaty

no agreement including agreement to disagree

any other outcome

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	eliminating double taxation / partially resolving	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	1	0	0	0	2	0	2	6
Cases started before 1 January 2016	0	0	0	1	0	0	0	2	0	0	3
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	2	3
All cases	0	0	1	1	0	0	0	2	1	2	7

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*⁶³) 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*).

⁶³ <u>https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf</u>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l Repo	ning ory on Day of orting riod		l During rting iod	Du	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior												
2010												
2011												
2012												
2013												
2014												
2015			12	1								
Total	24	1	12	1	7	0	26	2	3	0	30	

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l	ning ory on Day of orting iod	Initiated Repo Per	rting	Dui	pleted ring orting iod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double ' During F	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in tths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2008 or prior												
2009												
2010												
2011												
2012												
2013												
2014			5	0								
Total	25	1	5	0	6	0	24	1	0	0	20	

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First I Repo	ning ory on Day of orting riod	Repo	l During rting iod	Du	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double / During F	ed or wn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2007 or prior												
2008												
2009												
2010												
2011												
2012												
2013			11	1								
Total	23	0	11	1	9	0	25	1	0	0	34	

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l Repo	ning ory on Day of orting iod	Repo	l During orting iod	Du	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009												
2010												
2011												
2012			12	0								
Total	17	0	12	0	5	0	22	0	2	0	11	0

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

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l Repo	ning cory on Day of orting tiod	Repo	l During orting iod	Dui Repo	pleted ring orting 'iod	Invent Last I Repo	ling cory on Day of orting tiod	Withdra Double ' During F	ed or wn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2005 or prior												
2006												
2007												
2008												
2009												
2010												
2011			6	0	5	0						
Total	16	0	6	0	5	0	17	0	0	0	32	0

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

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l Repo	ning ory on Day of orting riod	Repo	l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling cory on Day of orting riod	Withdra Double 7 During R	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2004 or prior												
2005												
2006												
2007												
2008												
2009												
2010			7	0								
Total	13	0	7	0	4	0	16	0	0	0	18-24	

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First I Repo	ning cory on Day of orting riod		l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling tory on Day of orting tiod	Withdra Double 7	Reporting	Cases Comp or Withdra Reporting	cle Time for leted, Closed awn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2003 or prior											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008											n.a.	n.a.
2009			6	0			6	0	0	0	n.a.	n.a.
Total	7	0	6	0	0	0	13	0	0	0	n.a.	n.a.

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

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Ireland/Irlande

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	Invent First l Repo	ning cory on Day of orting riod		l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling tory on Day of orting tiod	Withdra Double 7	Reporting	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2002 or prior											n.a.	n.a.
2003											n.a.	n.a.
2004											n.a.	n.a.
2005											n.a.	n.a.
2006											n.a.	n.a.
2007											n.a.	n.a.
2008			2	0			6	0	0	0	n.a.	n.a.
Total	6	0	2	0	1	0	7	0	0	0	n.a.	n.a.

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

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: Ireland/Irlande

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						
2002						
2003						
2004						
2005						
2006						
2007		3				
Total	4	3	1	6	0	

Transfer pricing MAPs that were submitted jointly under the EU Arbitration Convention and the relevant Double Taxation Agreement have been omitted as in practice such cases are processed solely under the EU Arbitration Convention and are reported on separately to the EU Commission.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: Ireland/Irlande

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						
2001						
2002						
2003						
2004						
2005						
2006		3				
Total	5	3	4	4	0	

Transfer pricing MAPs that were submitted jointly under the EU Arbitration Convention and the relevant Double Taxation Agreement have been omitted as in practice such cases are processed solely under the EU Arbitration Convention and are reported on separately to the EU Commission.