

Mutual Agreement Procedure Statistics per jurisdiction

## **Ireland**

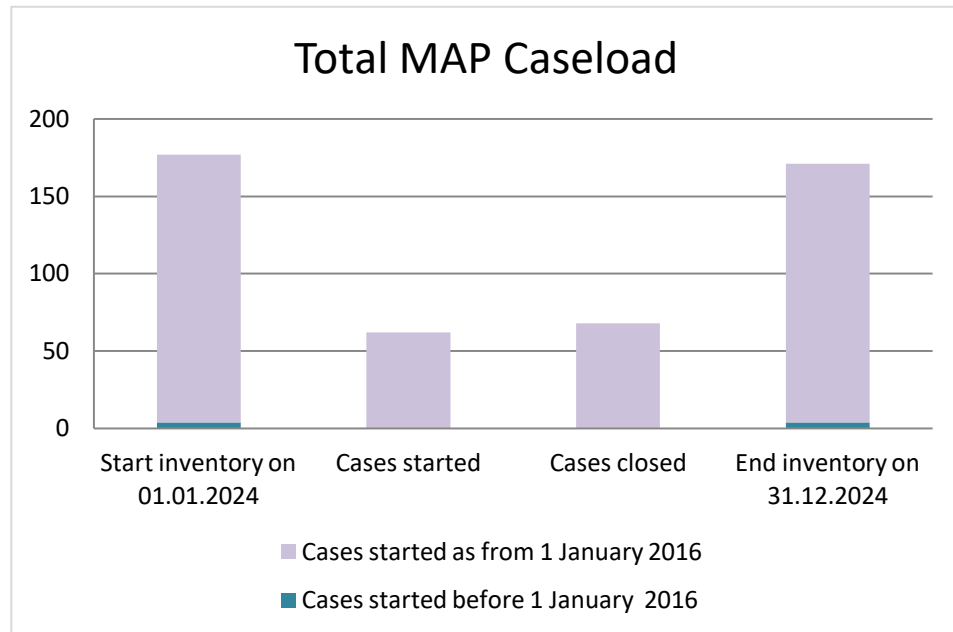
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2023-2024 APA Statistics



## Ireland

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	0	0	0	0
Other cases	4	0	0	4

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	91	31	25	97
Other cases	82	31	43	70

## 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:

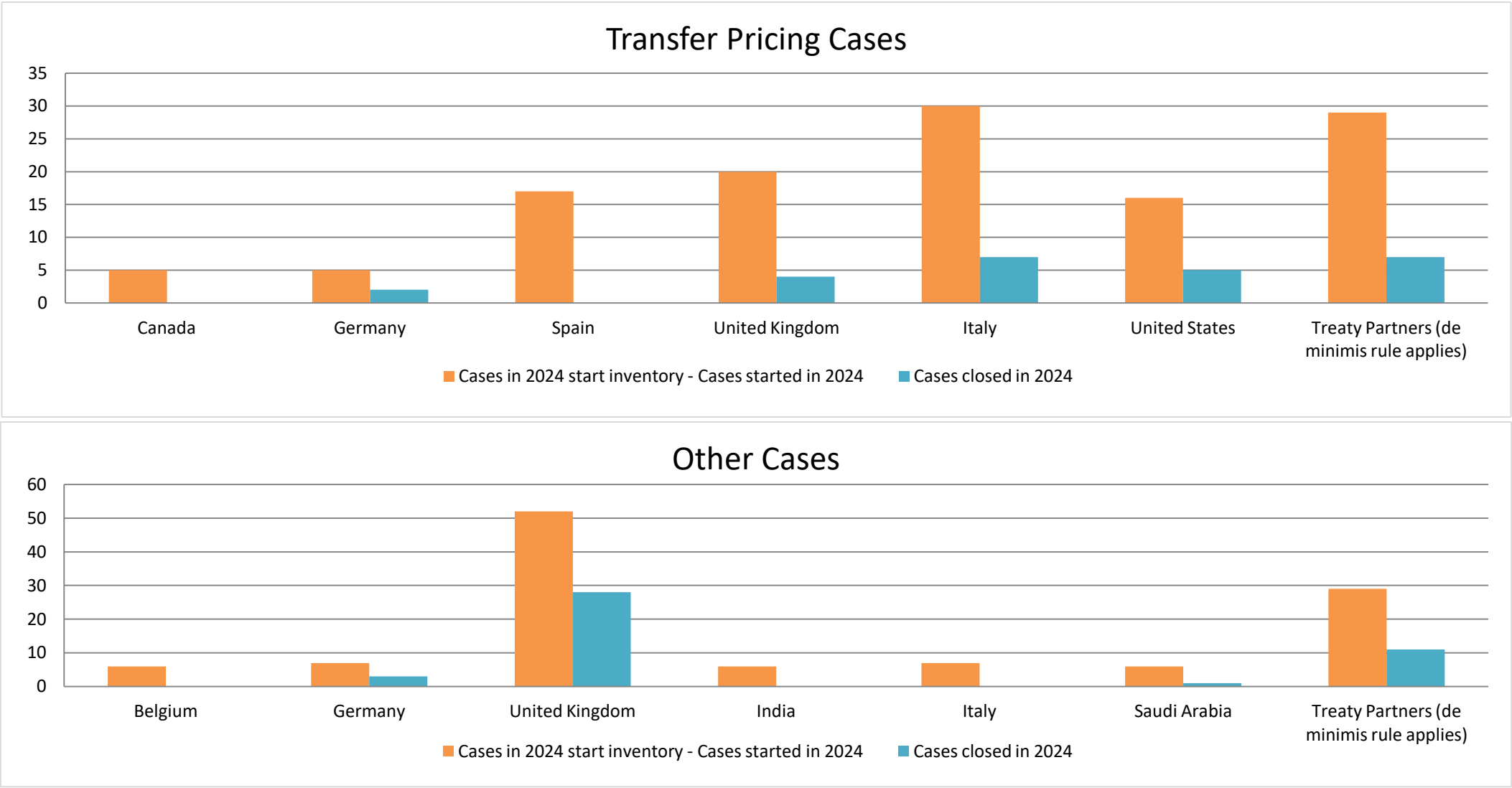
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	35.57	1.86	20.90	17.84
Other cases	17.62	1.51	10.76	8.28

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)

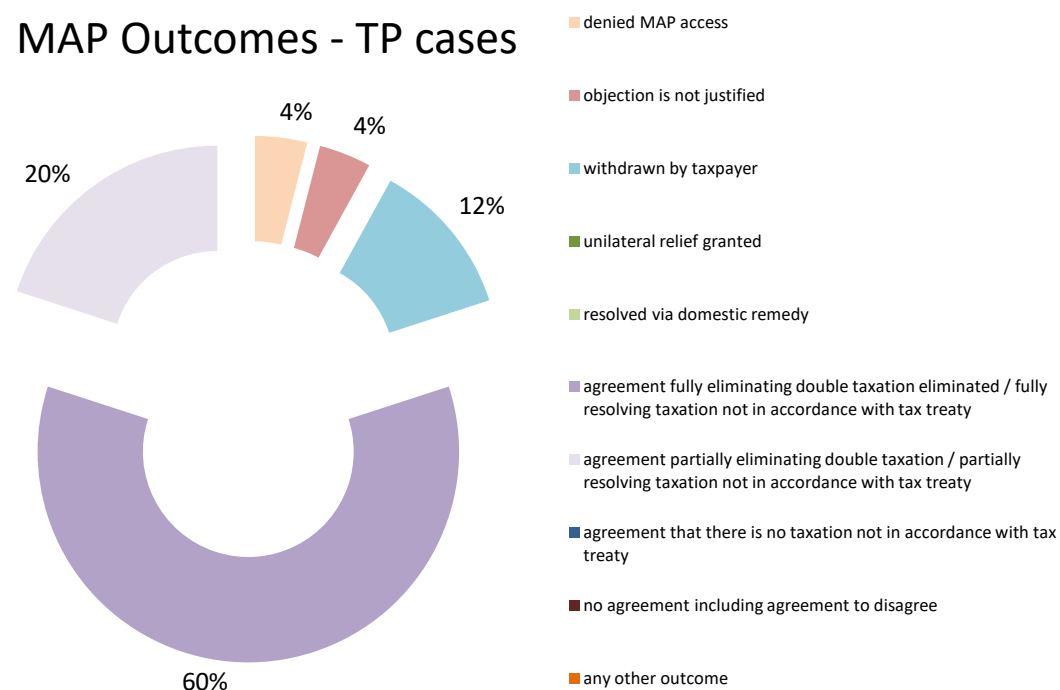
*Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs*



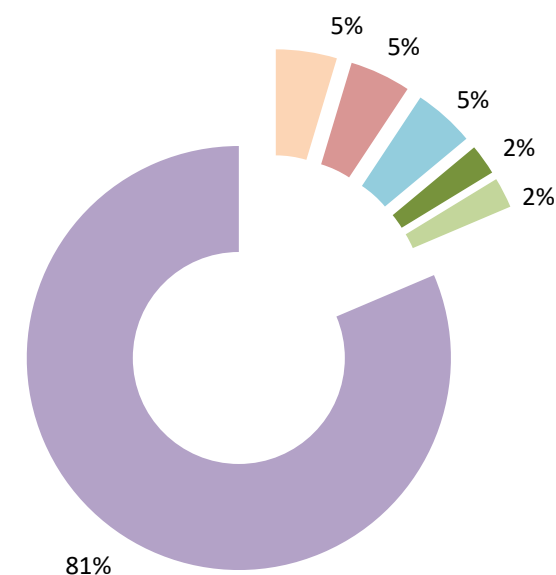
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	1	3	0	0	15	5	0	0	0	25
<b>Other cases (all)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	2	2	1	1	35	0	0	0	0	43
<b>All cases</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>50</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>

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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
Row 3	Total	4	0	0	0	0	0	0	0	0	0	0	4	n.a.
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>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’s 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 to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority.</p> <p>These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation.</p> <p>It could be a case 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.</p> <p>A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA).</p> <p>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.</p> <p>An attribution/allocation case is a MAP case where the taxpayer’s MAP request relates to either: the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).</p> <p>Category of cases</p> <p>Any MAP case that is not an attribution / allocation MAP case is considered as an "other" MAP case</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time</p> <p>For the purpose of computing the 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.</p> <p>Other Notes on Annex A</p>														

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	Canada	4	1	0	0	0	0	0	0	0	0	0	5
	Germany	4	1	1	0	0	0	0	1	0	0	0	3
	Spain	17	0	0	0	0	0	0	0	0	0	0	17
	United Kingdom	12	8	0	0	0	0	0	4	0	0	0	16
	Italy	22	8	0	0	2	0	0	2	3	0	0	23
Row 2	United States	12	4	0	0	1	0	0	3	1	0	0	11
	Treaty Partners (de minimis rule applies)	20	9	0	1	0	0	0	5	1	0	0	22
	Total	91	31	1	1	3	0	0	15	5	0	0	97
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	3	3	0	0	0	0	0	0	0	0	0	6
	Germany	3	4	1	0	0	1	0	1	0	0	0	4
	United Kingdom	38	14	1	1	1	0	0	25	0	0	0	24
	India	5	1	0	0	0	0	0	0	0	0	0	6
	Italy	5	2	0	0	0	0	0	0	0	0	0	7
Row 2	Saudi Arabia	4	2	0	0	1	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	24	5	0	1	0	0	1	9	0	0	0	18
	Total	82	31	2	2	2	1	1	35	0	0	0	70
Notes:													

Table 3: All post-2015 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	90
>=2 and <4 years old	52
>=4 and <6 years old	16
>=6 years old	9



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	Germany	29.13	1.45	4.41	4.60
	United Kingdom	40.62	3.60	11.76	28.86
	Italy	34.93	2.49	27.95	18.92
	United States	50.13	1.15	29.61	10.07
Row 2	Treaty Partners (de minimis rule applies)	24.76	0.86	15.73	18.34
	Total	35.57	1.86	20.90	17.84
Notes:					

Annex B

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

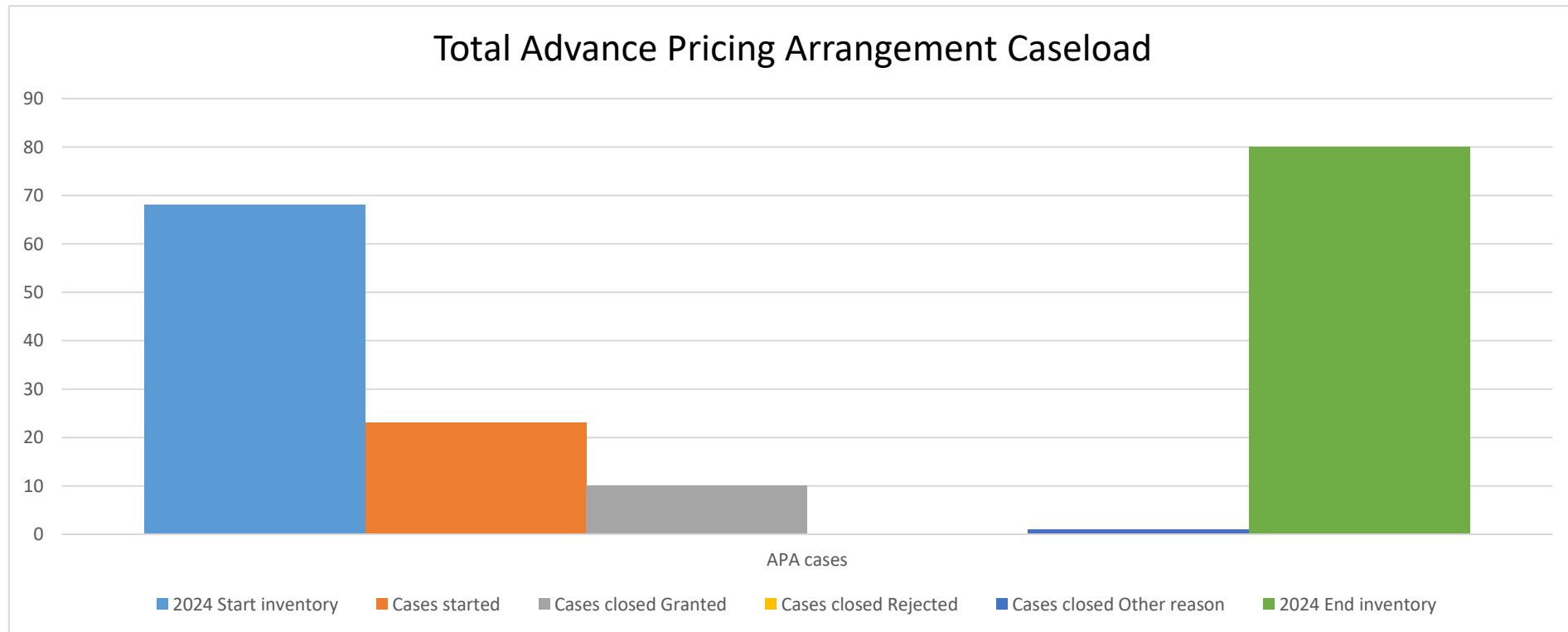
Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	25.62
	Cases closed in the Bilateral stage	36.43
Notes:		

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Germany	8.90	1.05	n.a.	n.a.
	United Kingdom	19.03	1.60	11.25	7.71
Row 2	Saudi Arabia	2.83	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	17.77	1.45	9.25	10.04
	Total	17.62	1.51	10.76	8.28
Notes:					

Annex to Table 2: Other MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	10.62
	Cases closed in the Bilateral stage	18.55
Notes:		

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	24.22	1.64	14.59	11.88
	<u>Notes:</u>				

## Ireland

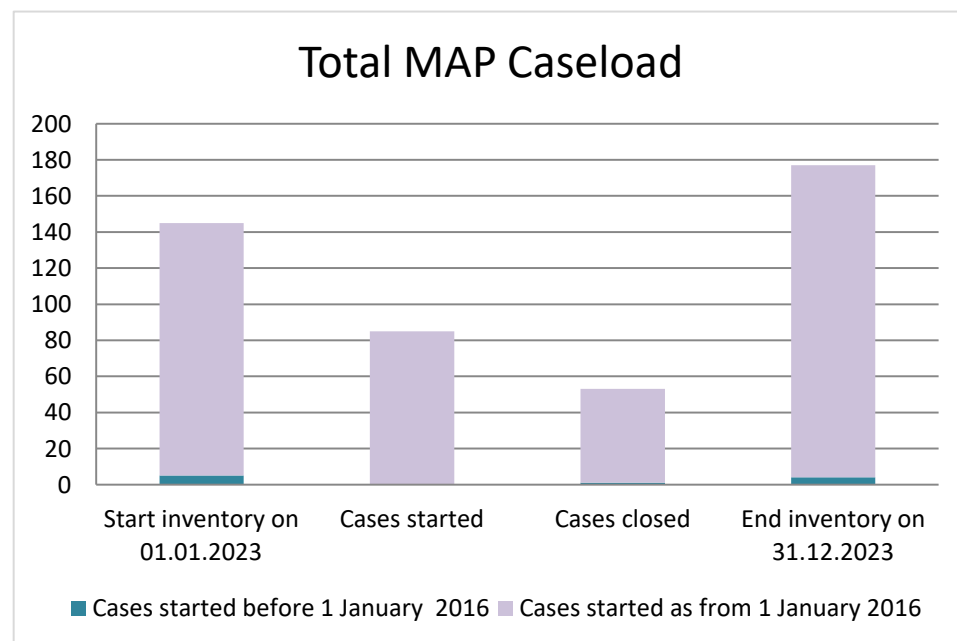


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	68	23	10	0	1	80	52.58

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
	68	23	10	0	1	80	52.58
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	The definitions that Ireland applies for the "Start Date" and "End Date" with respect to computing the average time taken to close APA cases are as follows: Start Date: The date of receipt of the taxpayer's formal APA application containing all information required. End Date: The date when the competent authorities enter into a formal agreement with respect to the APA case. The average time to conclude APAs is the period between the time an APA request was received and the formal agreement of the APA.						
Definition of "APAs concluded during the reporting period" followed:	The definition Ireland uses for APAs granted during the reporting period is: The date when the competent authorities enter into a formal agreement with respect to the APA case.						
Further information							

## Ireland

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	0	0	0	0
Other cases	5	0	1	4

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	77	30	16	91
Other cases	63	55	36	82

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	99.75

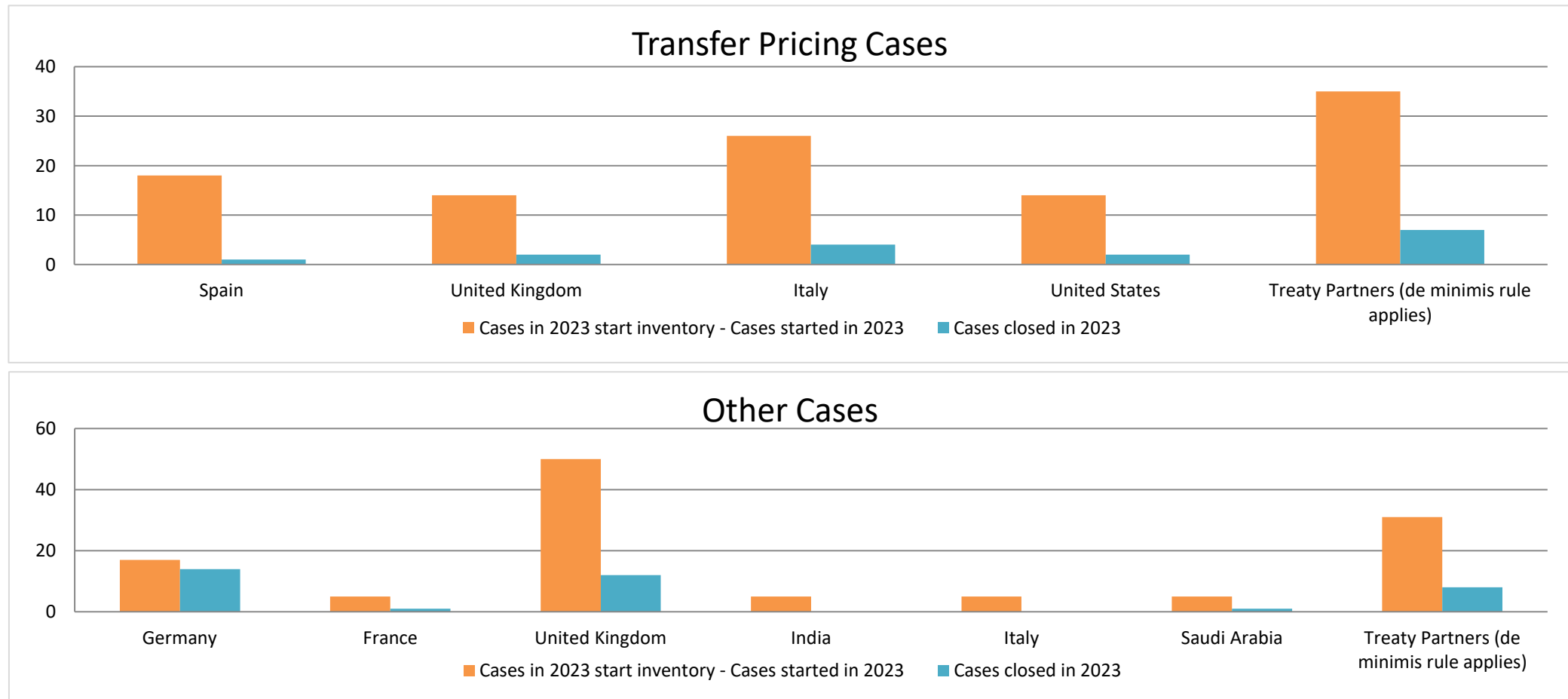
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.50	2.05	13.48	22.05
Other cases	8.66	1.87	7.52	6.19

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>



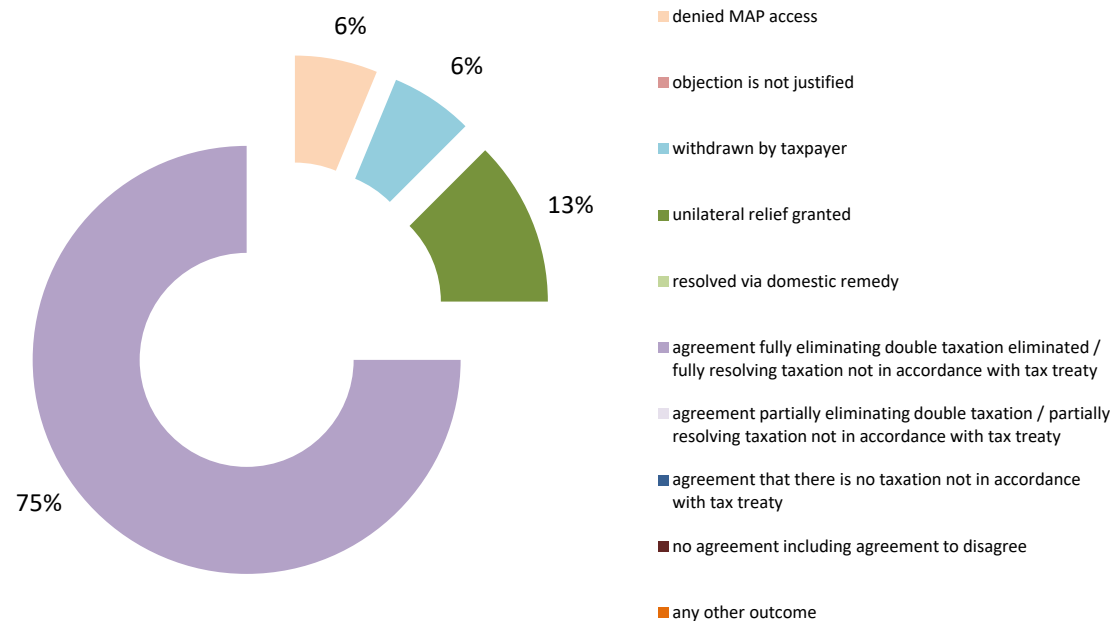
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

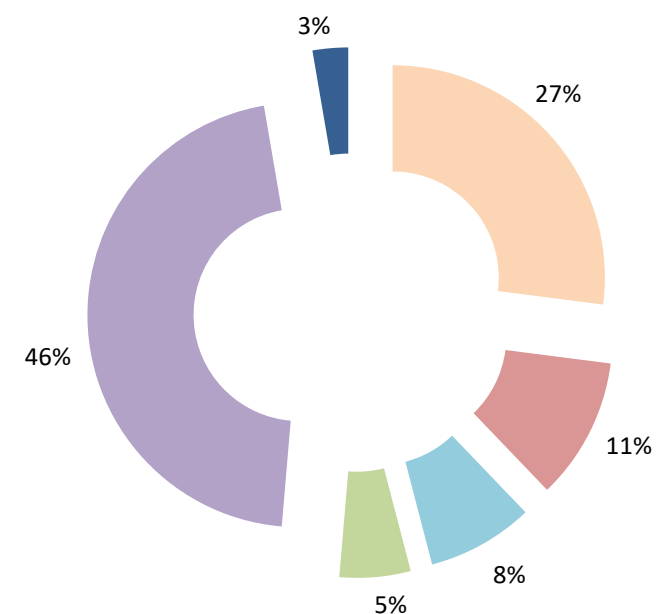


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	1	2	0	12	0	0	0	0	16
<b>Other cases (all)</b>	<b>10</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>37</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	10	4	3	0	2	16	0	1	0	0	36
<b>All cases</b>	<b>11</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>29</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>53</b>

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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	5	0	0	0	0	0	1	0	0	0	0	4	99.75
Row 3	Total	5	0	0	0	0	0	1	0	0	0	0	4	99.75
	<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>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’s 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 to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority.</p> <p>An attribution/allocation case is a MAP case where the taxpayer’s MAP request relates to either: the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).</p> <p>Category of cases</p> <p>Any MAP case that is not an attribution / allocation MAP case is considered as an "other" MAP case</p> <p>Notes on the computation of average time</p> <p>For the purpose of computing the 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.</p>													

Annex B

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

	Table 1: Attribution / Allocation MAP Cases													
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Spain	15	3	0	0	1	0	0	0	0	0	0	0	17
	United Kingdom	7	7	0	0	0	0	0	2	0	0	0	0	12
	Italy	22	4	0	0	0	0	0	4	0	0	0	0	22
Row 2	United States	10	4	1	0	0	1	0	0	0	0	0	0	12
	Treaty Partners (de minimis rule applies)	23	12	0	0	0	1	0	6	0	0	0	0	28
	Total	77	30	1	0	1	2	0	12	0	0	0	0	91
	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	7	10	6	0	1	0	1	6	0	0	0	3
	France	3	2	0	1	0	0	0	0	0	0	0	4
	United Kingdom	24	26	1	2	1	0	0	7	0	1	0	38
	India	4	1	0	0	0	0	0	0	0	0	0	5
	Italy	4	1	0	0	0	0	0	0	0	0	0	5
	Saudi Arabia	1	4	1	0	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	20	11	2	1	1	0	1	3	0	0	0	23
	Total	63	55	10	4	3	0	2	16	0	1	0	82
Notes:													

Annex B

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

Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	107
>=2 and <4 years old	49
>=4 and <6 years old	15
>=6 years old	2

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Spain	12.62	0.62	n.a.	n.a.
	United Kingdom	12.41	1.15	5.85	6.56
	Italy	39.68	1.15	26.07	13.61
	United States	20.91	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	38.01	3.28	7.63	32.84
	Total	31.50	2.05	13.48	22.05
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	22
	Cases closed in the Bilateral stage	34
Notes:		



Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	8.49	1.05	24.05	4.43
	France	4.18	1.15	n.a.	n.a.
	United Kingdom	10.24	1.48	4.47	5.85
Row 2	Saudi Arabia	5.79	3.68	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	7.49	3.77	4.28	8.52
	Total	8.66	1.87	7.52	6.19
Notes:					

Annex B

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

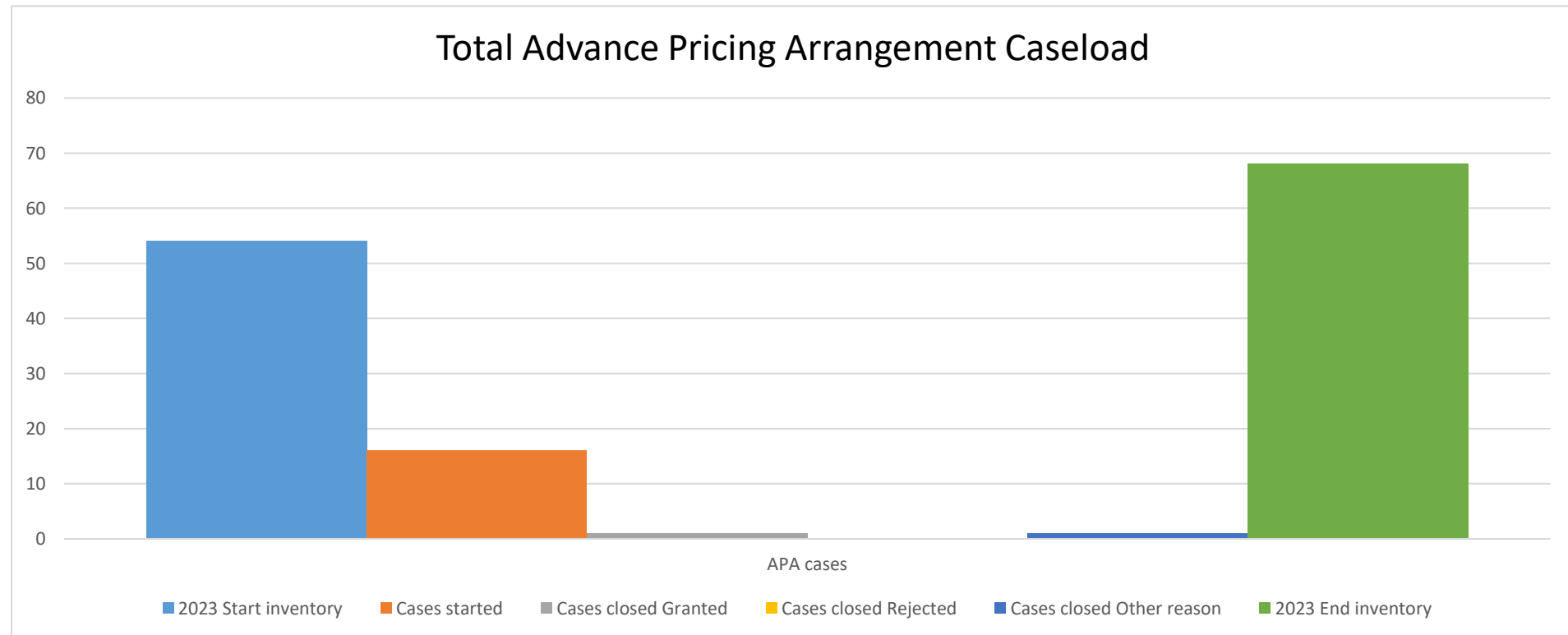
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	5
Cases closed in the Bilateral stage	11
Notes:	

Annex B

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

	Table 3: All MAP Cases				
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	15.69	1.93	9.83	12.33
	Notes:				

## Ireland

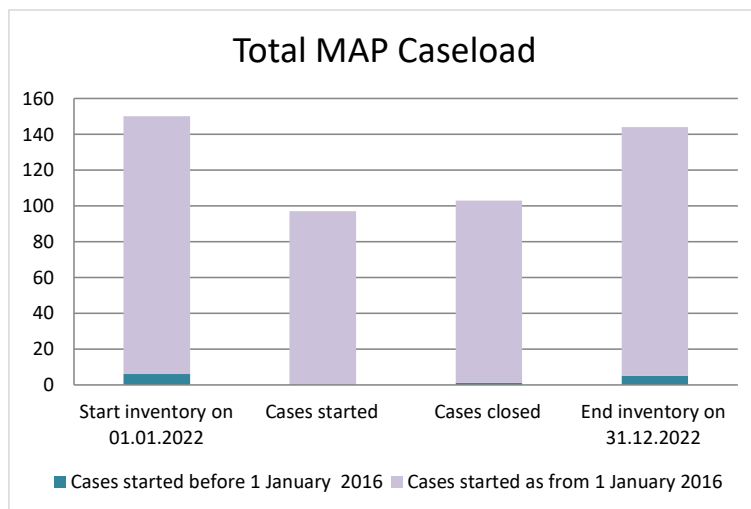


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	54	16	1	0	1	68	71.97

Annex C  
APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	54	16	1	0	1	68	71.97
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	The definitions that Ireland applies for the "Start Date" and "End Date" with respect to computing the average time taken to close APA cases are as follows: Start Date: The date of receipt of the taxpayer's formal APA application containing all information required.						
Definition of "APAs concluded during the reporting period" followed:	The definition Ireland uses for APAs granted during the reporting period is: The date when the competent authorities enter into a formal agreement with respect to the APA case.						
Further information							

## 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:

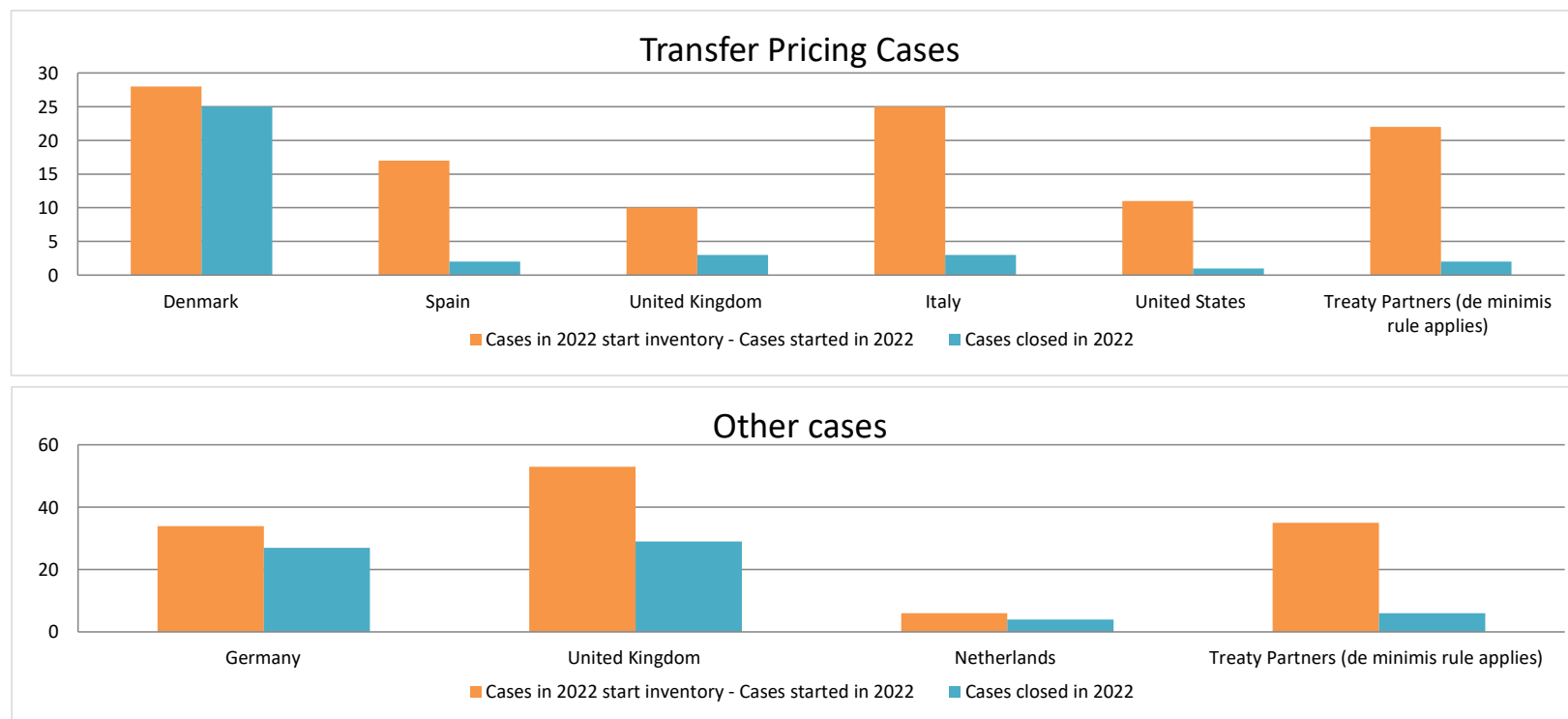
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

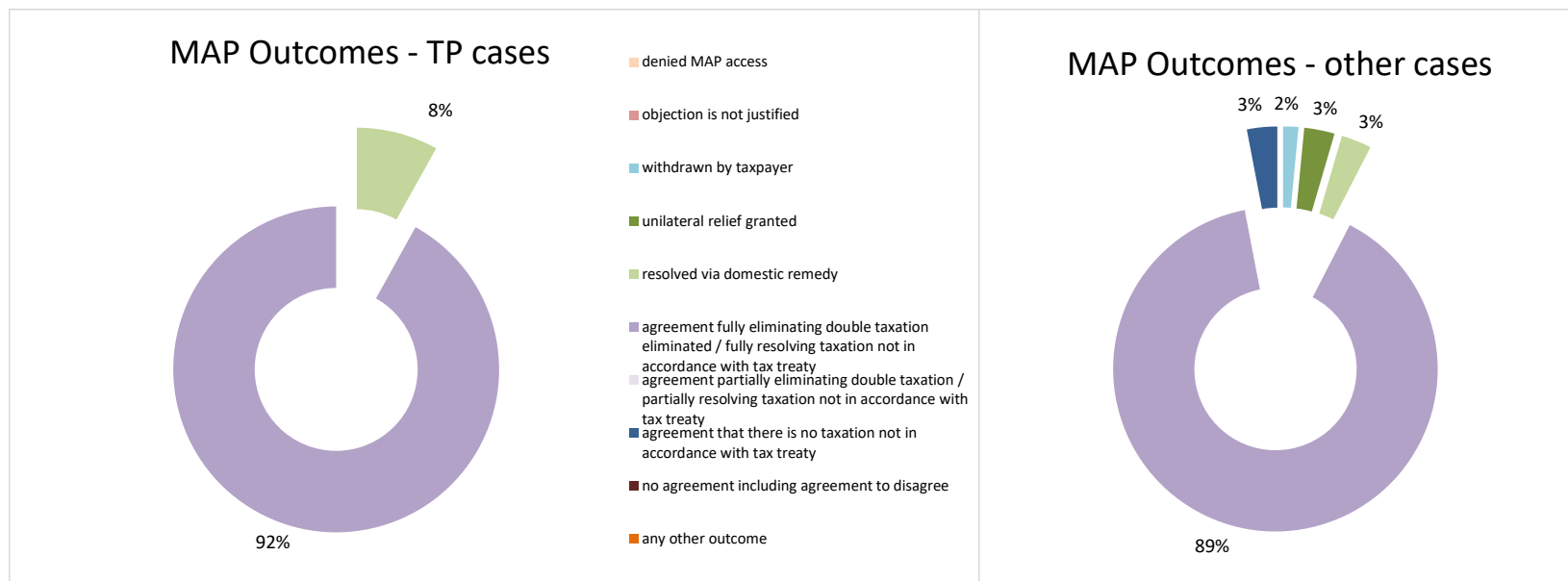
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	0	0	1	2	5	93	0	2	0	0	103



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	1	0	0	0	1	0	0	0	0	0	0	111.98
Row 2	Others	5	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3	Total	6	0	0	0	1	0	0	0	0	0	5	111.98
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>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's 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 to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation. It could be a case 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.</p> <p>Category of cases</p> <p>An attribution/allocation case is a MAP case where the taxpayer's MAP request relates to either: the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).</p> <p>Any MAP case that is not an attribution / allocation MAP case is considered as an "other" MAP case.</p> <p>Notes on the computation of average time</p> <p>For the purpose of computing the 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.</p>													

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	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	Denmark	27	1	0	0	0	0	2	23	0	0	0	3
	Spain	9	8	0	0	0	0	0	2	0	0	0	15
	United Kingdom	7	3	0	0	0	0	0	3	0	0	0	7
	Italy	21	4	0	0	0	0	0	3	0	0	0	22
	United States	8	3	0	0	0	0	0	1	0	0	0	10
Row 2	Treaty Partners (de minimis rule applies)	13	9	0	0	0	0	0	2	0	0	0	20
	Total	85	28	0	0	0	0	2	34	0	0	0	77
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	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	6	28	0	0	0	0	25	0	2	0	0	7
	United Kingdom	33	20	0	0	0	1	28	0	0	0	0	24
	Netherlands	2	4	0	0	1	1	2	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	18	17	0	0	1	1	4	0	0	0	0	29
	Total	59	69	0	0	1	2	59	0	2	0	0	62
Notes: The number of cases in the MAP inventory on 1 January 2022 is one more than the number of cases in the MAP inventory on 31 December 2021 because one case, filed during 2021, is considered by both treaty partners to be two MAPs for statistical purposes													

Annex B

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

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

Annex B

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

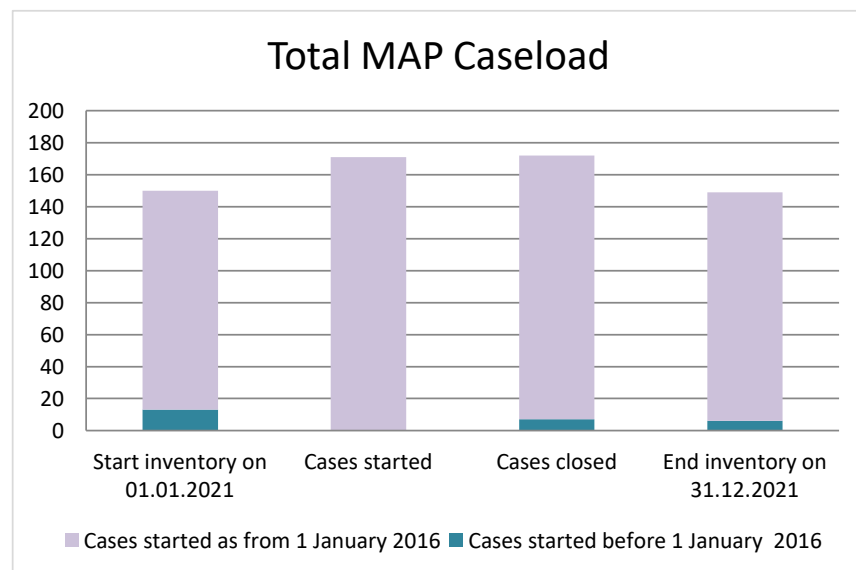
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	2.02	0.53	3.39	7.57
	United Kingdom	6.73	1.07	2.58	4.17
	Netherlands	9.91	3.45	5.96	6.99
Row 2	Treaty Partners (de minimis rule applies)	35.32	1.52	7.06	30.02
	Total	7.60	1.03	3.46	7.88
Notes:					

Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		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.

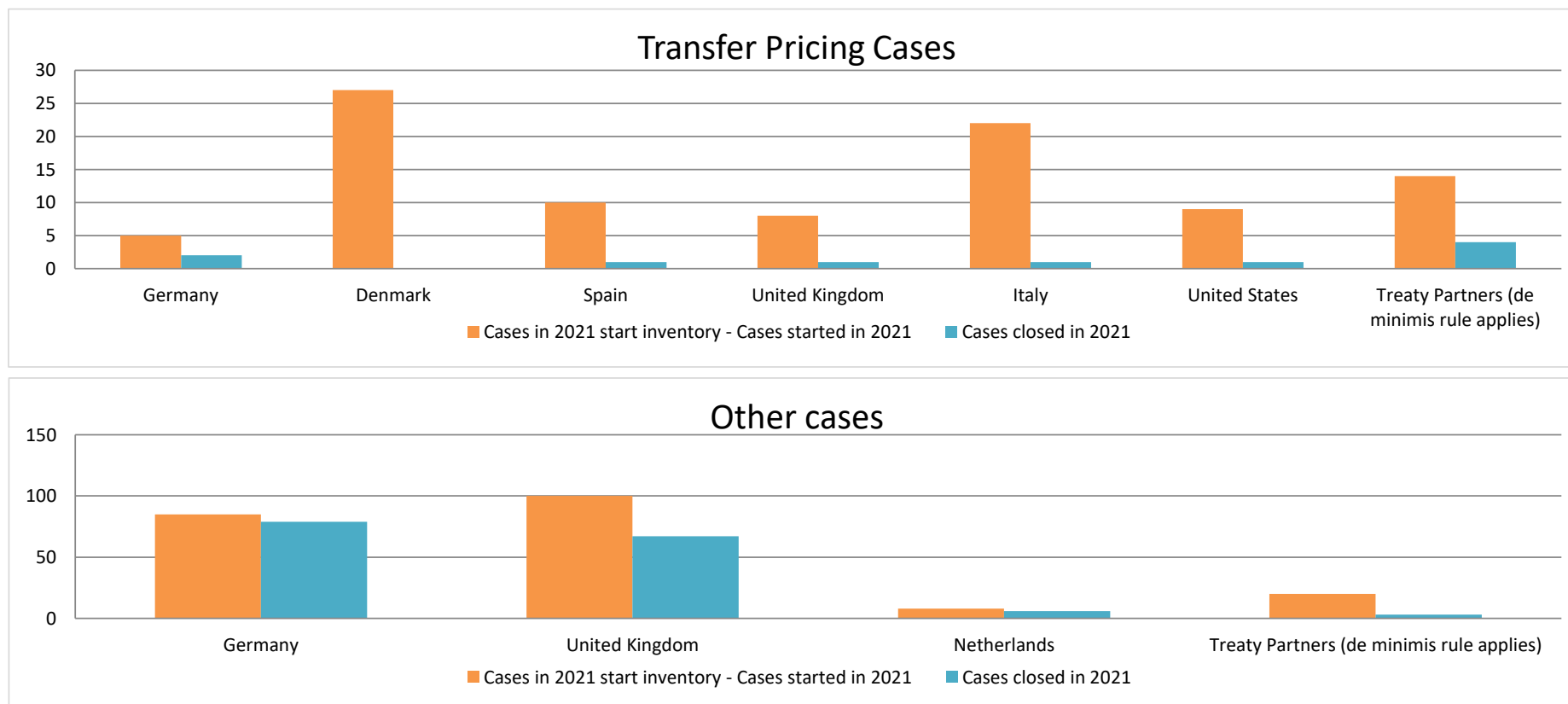
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

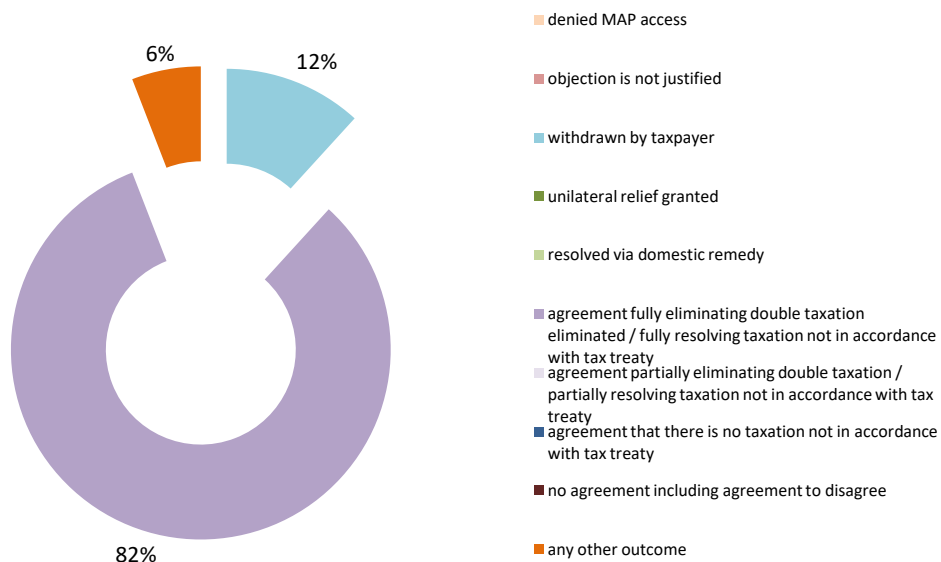
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



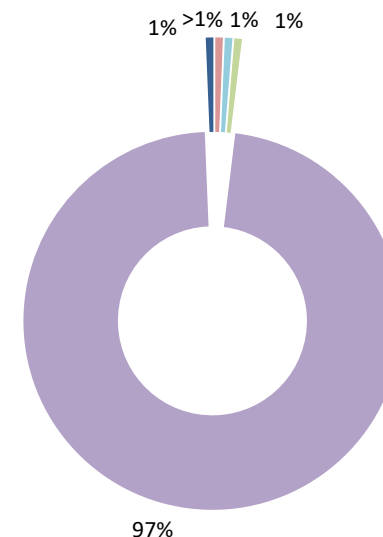
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.



## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>17</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>151</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>155</b>
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
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>165</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>172</b>

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	8	0	0	1	0	0	6	0	0	0	0	1	79.49
Row 2	Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3	Total	13	0	0	1	0	0	6	0	0	0	0	6	79.49
<p><u>Notes:</u></p> <p>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’s 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 to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority.</p> <p>These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation.</p> <p>It could be a case 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.</p> <p>A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA).</p> <p>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.</p> <p>An attribution/allocation case is a MAP case where the taxpayer’s MAP request relates to either: the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).</p> <p>Any MAP case that is not an attribution / allocation MAP case is considered as an "other" MAP case.</p> <p>For the purpose of computing the 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.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	5	0	0	0	0	0	2	0	0	0	0	3
	Denmark	24	3	0	0	0	0	0	0	0	0	0	27
	Spain	8	2	0	0	0	0	1	0	0	0	0	9
	United Kingdom	3	5	0	0	0	0	1	0	0	0	0	7
	Italy	19	3	0	0	0	0	1	0	0	0	0	21
Row 2	United States	6	3	0	0	0	0	1	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	7	7	0	0	1	0	2	0	0	0	1	10
	Total	72	23	0	0	1	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

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
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
<b>Notes:</b> 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.													

Annex B

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

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

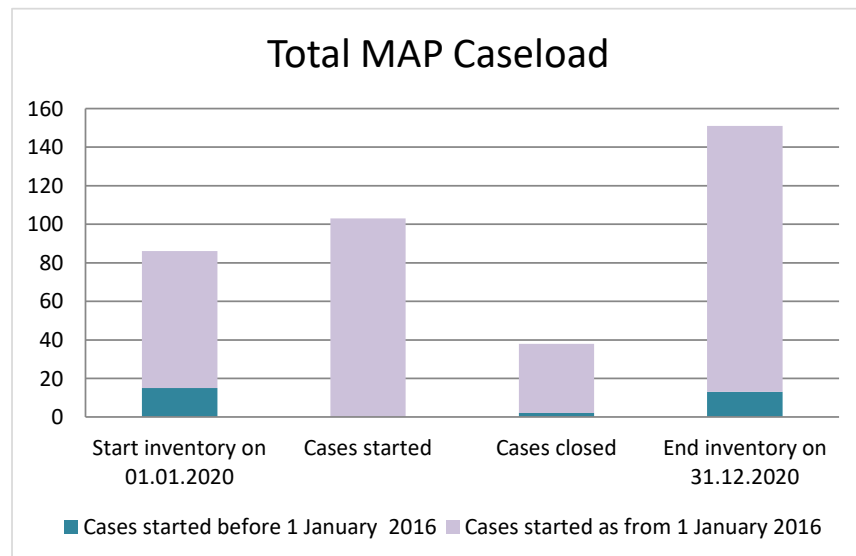
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	3.46	0.90	3.18	2.23
United Kingdom	5.77	1.43	3.38	2.39
Netherlands	7.76	1.88	2.54	6.78
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
	<u>Notes:</u>				

## 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.

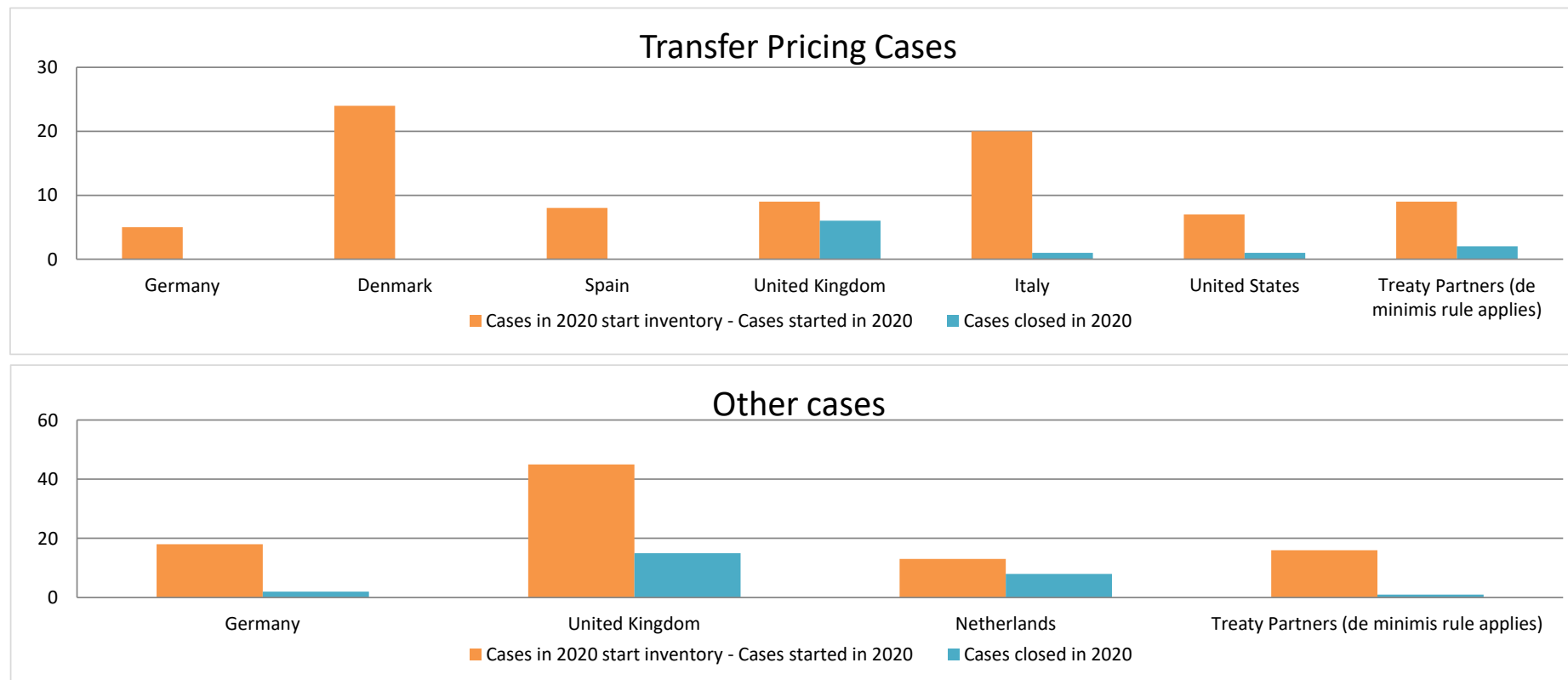
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.43	7.05	5.57	18.12
Other cases	5.45	1.50	1.04	4.96

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)

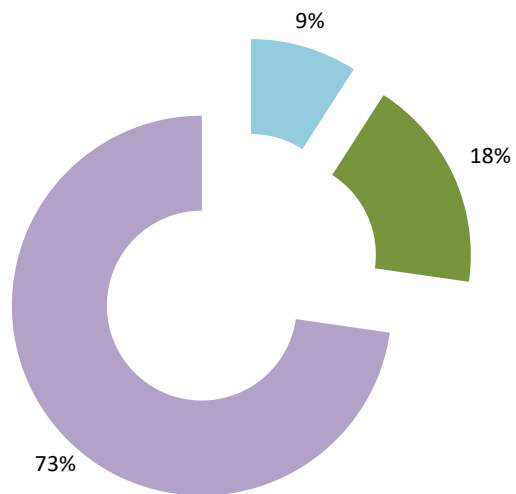
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



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.

## MAP Outcomes - TP cases



- 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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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)

	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	9	0	0	0	0	0	1	0	0	0	0	8	52.92
Row 2	Others	6	0	0	0	0	0	1	0	0	0	0	5	57.87
Row 3	Total	15	0	0	0	0	0	2	0	0	0	0	13	55.40
<p><u>Notes:</u></p> <p>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’s 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 to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation. It could be a case 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.</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Notes on the computation of average time</p> <p>For the purpose of computing the 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.</p>														

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Germany	3	2	0	0	0	0	0	0	0	0	0	5
	Denmark	0	24	0	0	0	0	0	0	0	0	0	24
	Spain	7	1	0	0	0	0	0	0	0	0	0	8
	United Kingdom	6	3	0	0	0	0	6	0	0	0	0	3
	Italy	9	11	0	0	1	0	0	0	0	0	0	19
Row 2	United States	4	3	0	0	0	1	0	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	5	4	0	0	0	1	0	1	0	0	0	7
	Total	34	48	0	0	1	2	0	7	0	0	0	72
Notes:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	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
Row 2	Netherlands	9	4	0	0	0	0	0	8	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	10	6	0	1	0	0	0	0	0	0	0	0	15
	Total	37	55	0	2	0	0	1	23	0	0	0	0	66
	Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	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.
Row 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				
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	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:				

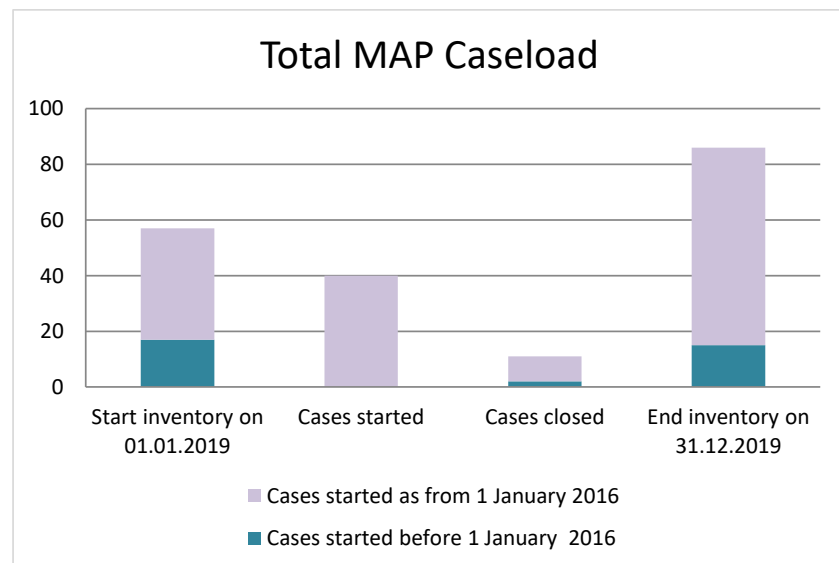
Annex B

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) 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	10.17	3.04	2.14
Row 1	Notes:			



## 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

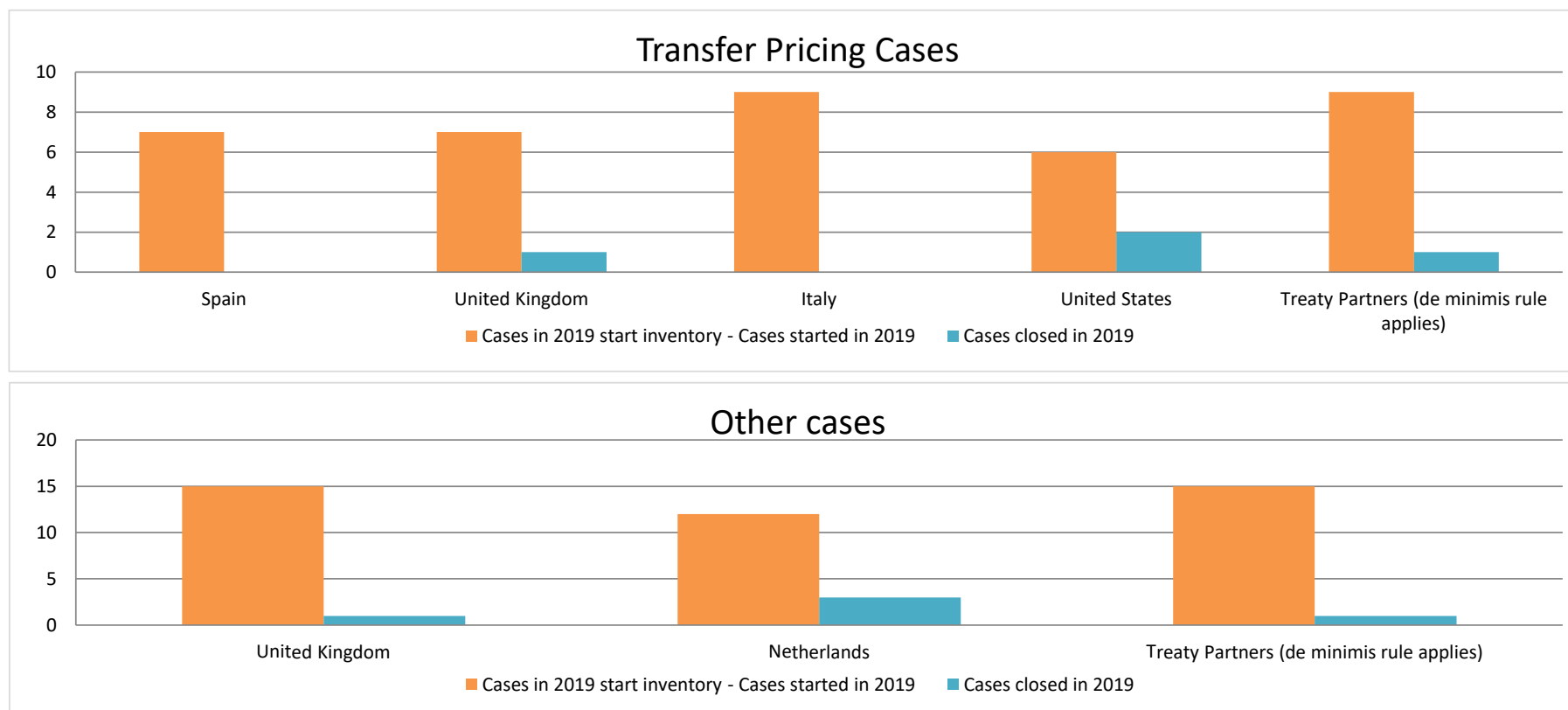
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and  
 (ii) end date: in general, the date when the taxpayer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

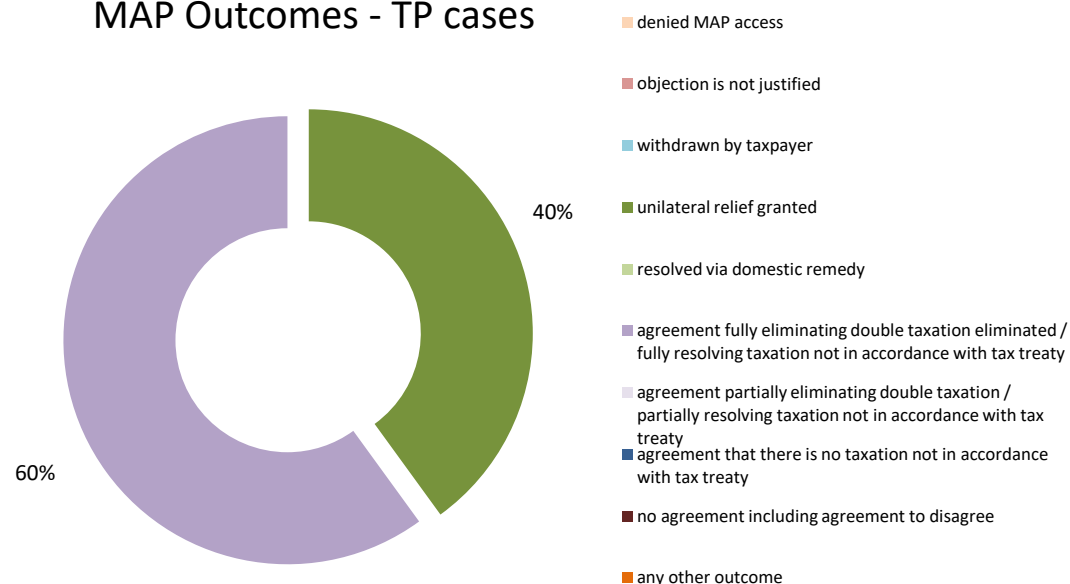
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



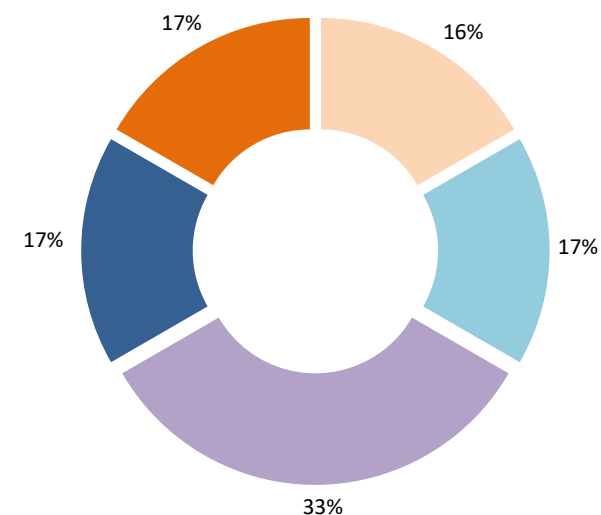
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	10	0	0	0	0	1	0	0	0	0	9	52.73
Row 2	Others	7	0	0	1	0	0	0	0	0	0	6	47.93
Row 3	Total	17	0	0	1	0	1	0	0	0	0	15	50.33
<b>Notes:</b> 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.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Spain	6	1	0	0	0	0	0	0	0	0	0	7
	United Kingdom	5	2	0	0	0	0	1	0	0	0	0	6
	Italy	3	6	0	0	0	0	0	0	0	0	0	9
Row 2	United States	4	2	0	0	0	1	0	0	0	0	0	4
	Treaty Partners (de minimis rule applies)	8	1	0	0	0	1	0	0	0	0	0	8
	Total	26	12	0	0	0	2	0	2	0	0	0	34
<b>Notes:</b> 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													
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	United Kingdom	3	12	0	0	0	0	0	0	0	0	1	14
Row 2	Netherlands	4	8	0	0	0	0	2	0	1	0	0	9
	Treaty Partners (de minimis rule applies)	7	8	1	0	0	0	0	0	0	0	0	14
	Total	14	28	1	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					
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	United Kingdom	13.91	0.89	6.51	7.40
	United States	25.94	1.15	20.35	15.65
Row 2	Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.
	Total	21.62	1.09	13.43	11.53
Notes:					

Annex B

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

	Table 2: Other MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	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:				



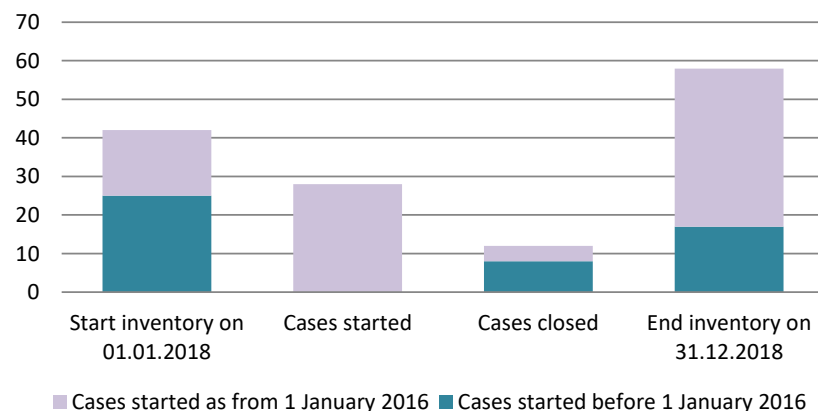
Annex B

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

## Ireland

### Total MAP Caseload



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

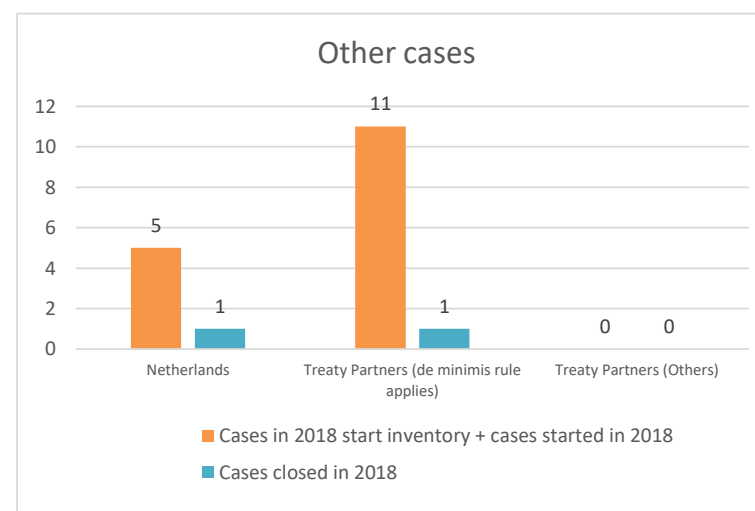
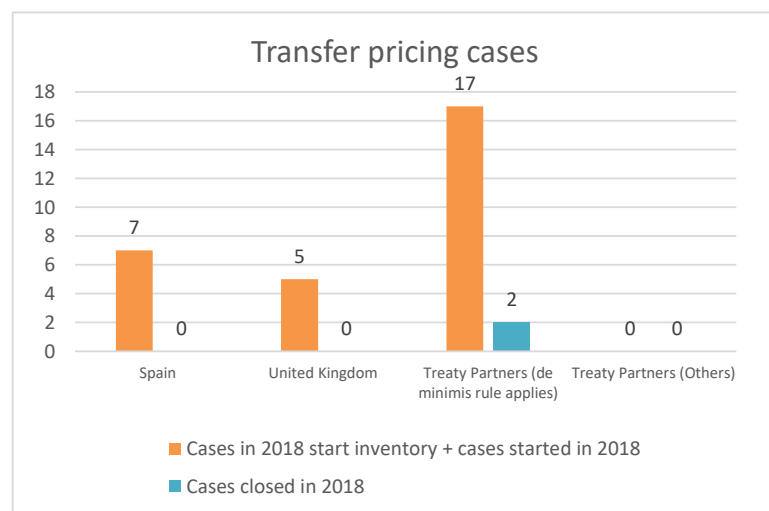
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and  
 (ii) end date: in general, the date when the taxpayer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

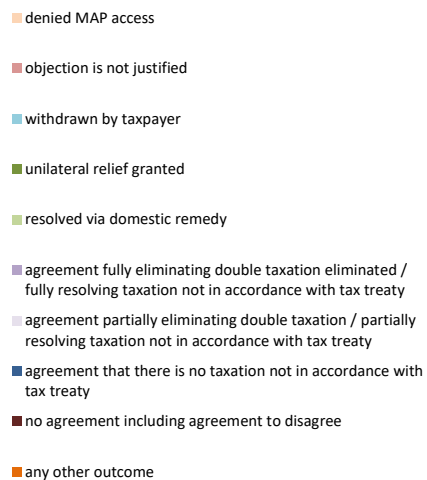
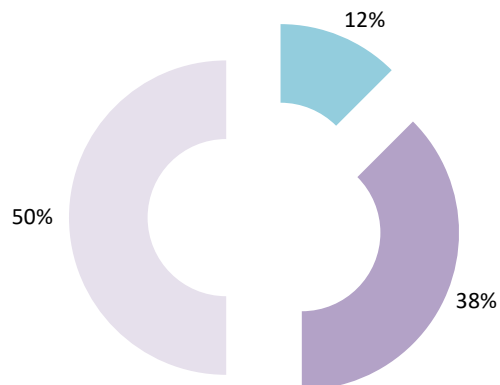
*Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs*



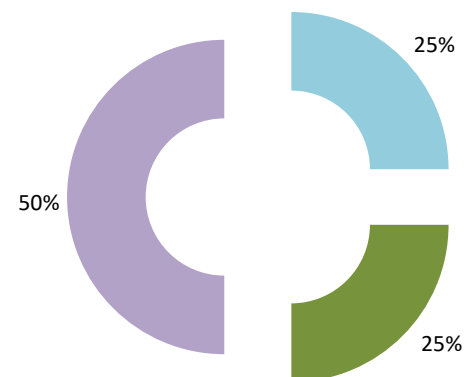
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
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
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
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
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	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
<u>Notes:</u> 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.														

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
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
Treaty Partners ( <i>de minimis</i> rule applies)	9	8	0	0	0	0	0	0	2	0	0	0	15
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

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Netherlands	2	3	0	0	0	0	0	1	0	0	0	0	4
Row 2 Treaty Partners ( <i>de minimis</i> 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: 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 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

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

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Netherlands	24.03	1.15	11.61	12.43
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	22.88	1.15	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	23.46	1.15	11.61	12.43
Notes:				

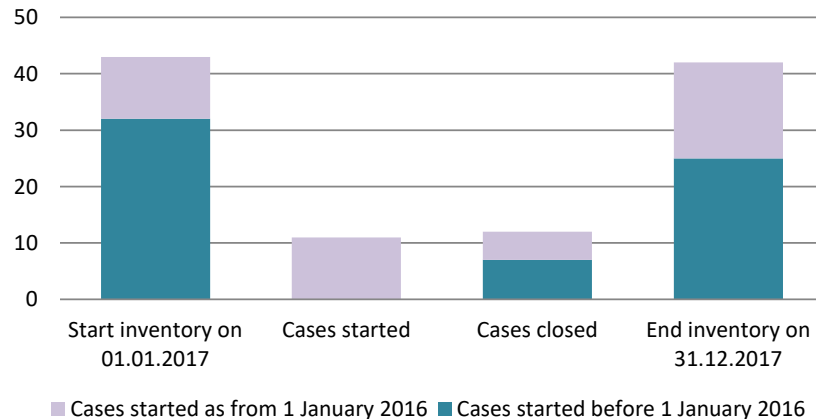
**Annex B**

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	14.61	0.92	6.56	5.52
	Notes:				

## Ireland

### Total MAP Caseload



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.

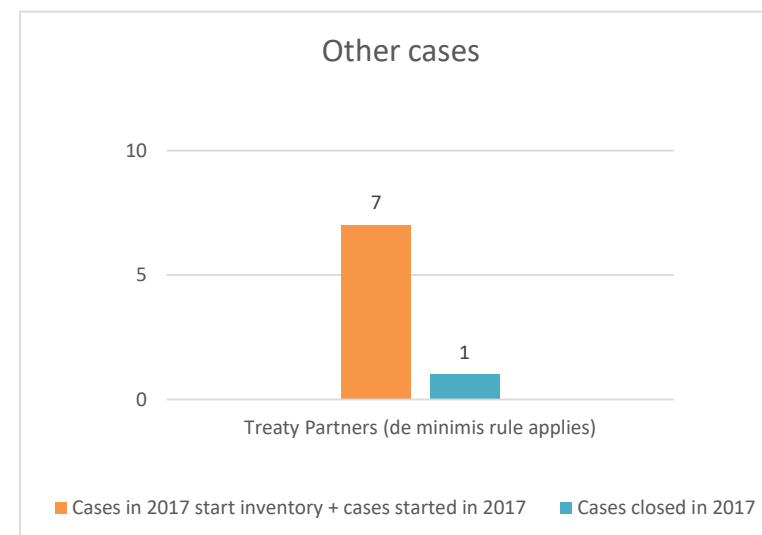
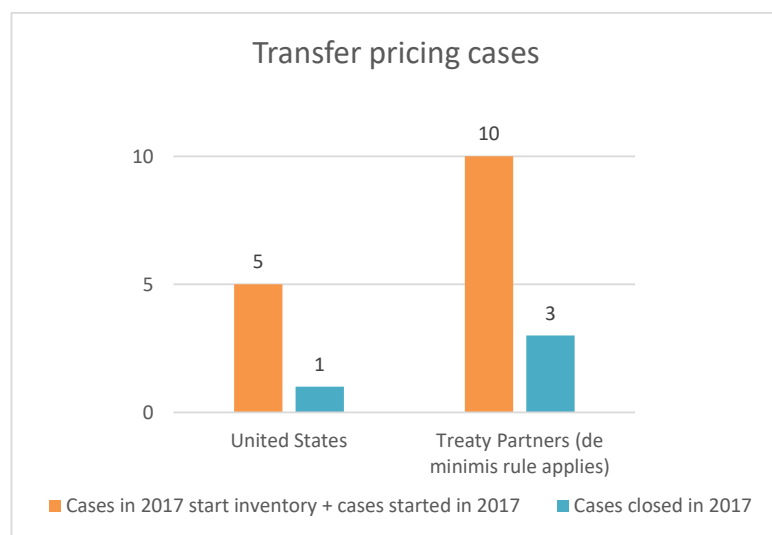
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request is considered complete and accepted by a competent authority; and  
 (ii) end date: in general, the date when the taxpayer 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>.

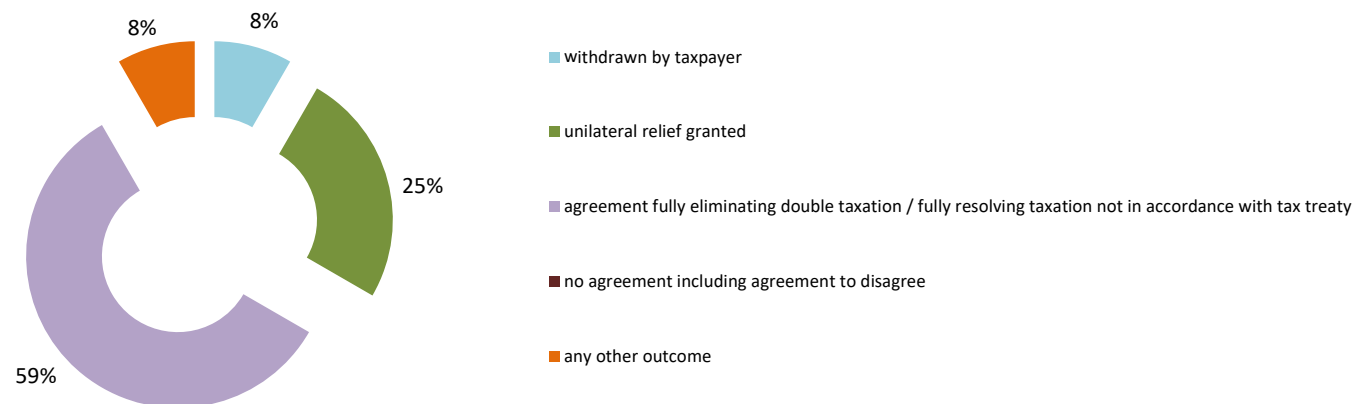
## Overview of MAP partners (only for cases started as from 1 January 2016)

*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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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

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	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
<b>Notes:</b> 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

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
United States	2	3	0	0	0	1	0	0	0	0	0	0	4
Treaty Partners ( <i>de minimis</i> rule applies)	6	4	0	0	0	0	0	3	0	0	0	0	7
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

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	4	0	0	0	0	0	0	0	0	0	1	6
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	4	0	0	0	0	0	0	0	0	0	1	6
Notes:													



Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 United States	10.62	1.15		
Row 2 Treaty Partners (de minimis rule applies)	13.41	1.15	3.13	10.28
Row 3 Treaty Partners (Others)				
Total Average Time	12.72	1.15	3.13	10.28
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)	11.44	1.15	1.97	9.47
Row 3 Treaty Partners (Others)				
Total Average Time	11.44	1.15	1.97	9.47
Notes:				

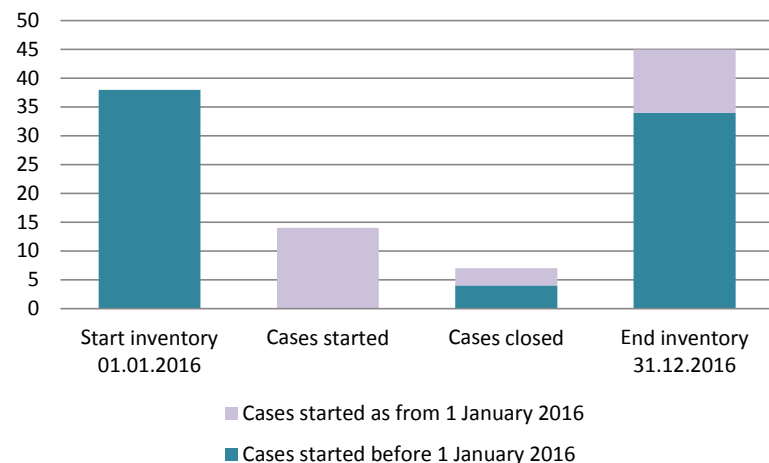
**Annex B**

**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	12.46	1.15	2.84	10.08
	Notes:				

## Ireland

### Total MAP Caseload



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](http://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

### Average time needed to close MAP cases

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

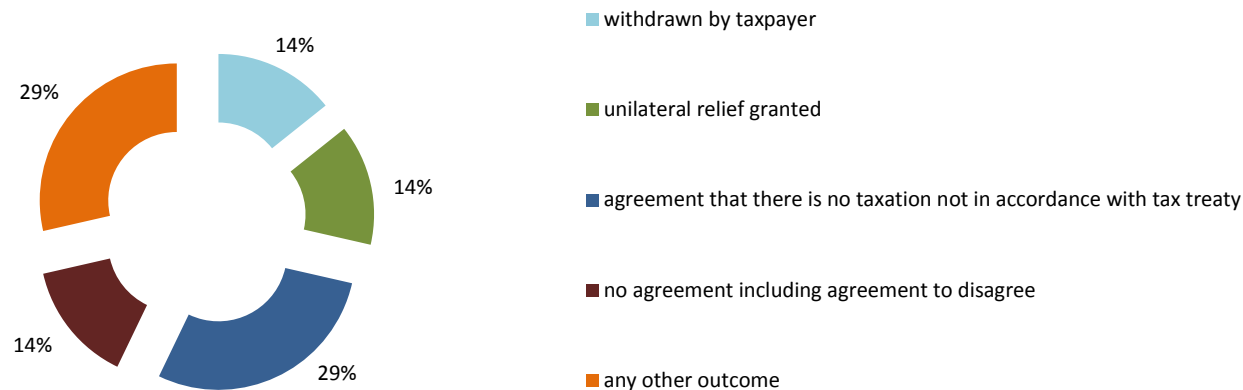
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

- (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-procedure-statistics-reporting-framework.pdf>

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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*<sup>63</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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

## 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	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
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	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												
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	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
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	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												
2007												
2008												
2009												
2010												
2011												
2012			12	0								
Total	17	0	12	0	5	0	22	0	2	0	11	0

## 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	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												
2006												
2007												
2008												
2009												
2010												
2011			6	0	5	0						
Total	16	0	6	0	5	0	17	0	0	0	32	0

## 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	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior												
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	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior											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.

## 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	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior											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.

## 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				
<b>Total</b>	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				
<b>Total</b>	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.