

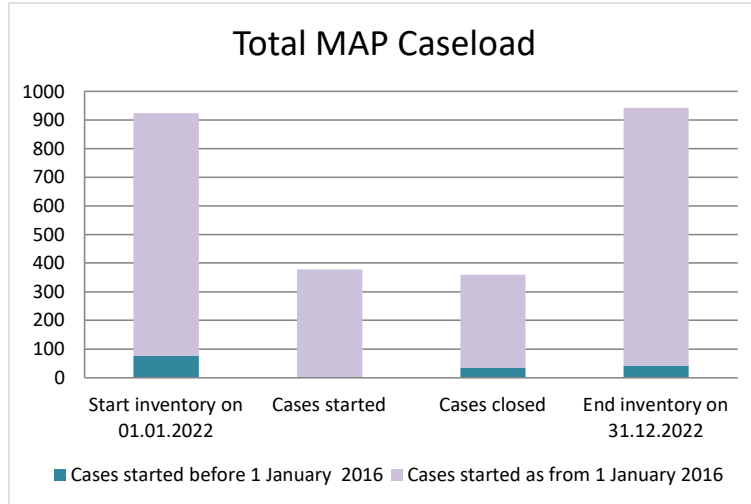
Mutual Agreement Procedure Statistics per jurisdiction

Italy

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



Italy



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	32	0	14	18
Other cases	45	0	21	24

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	636	309	256	689
Other cases	211	69	69	211

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	94.16
Other cases	112.88

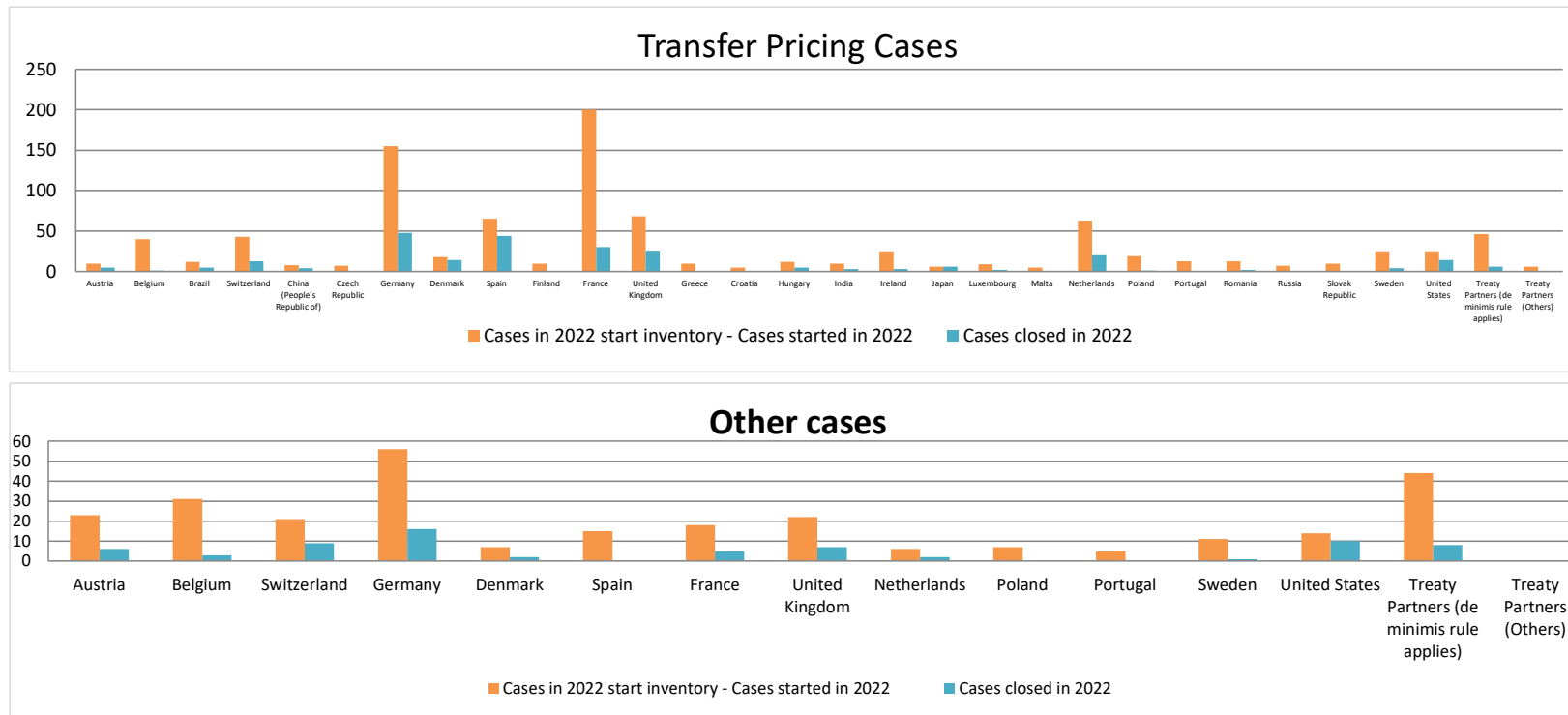
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	25.47	1.72	17.61	26.15
Other cases	29.44	2.38	15.26	19.22

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

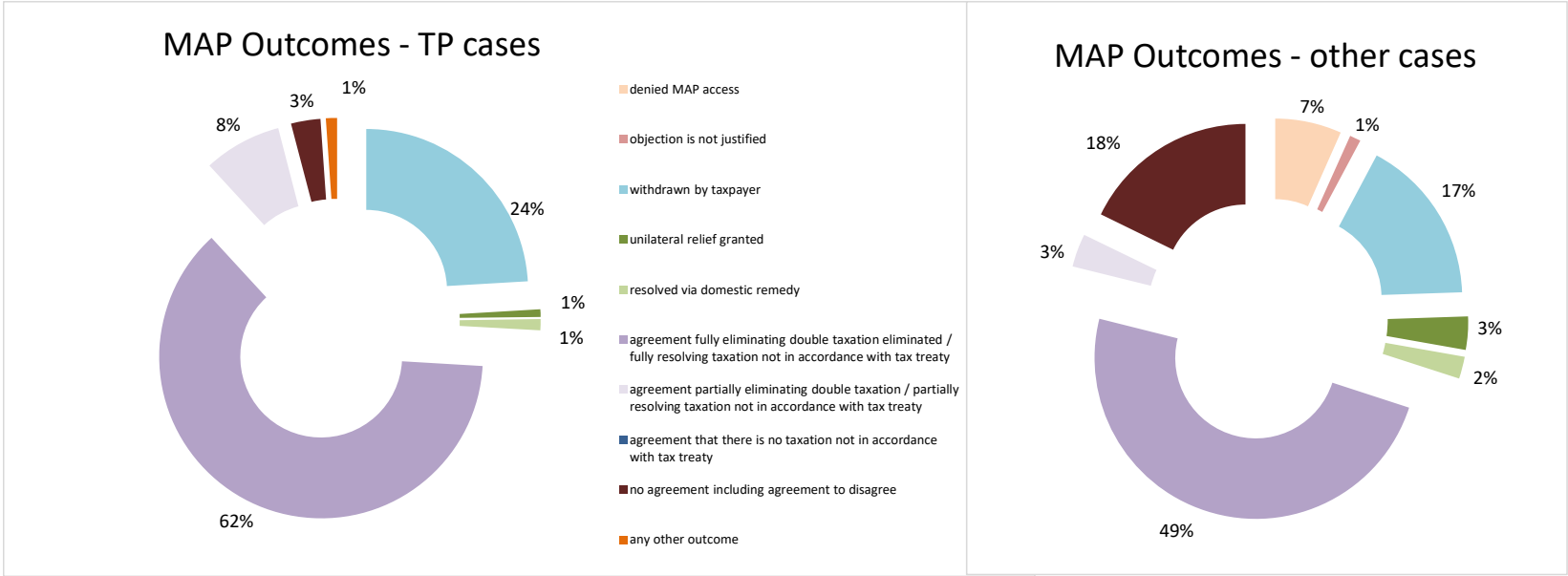
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	65	2	3	168	21	0	8	3	270
Cases started before 1 January 2016	0	0	0	0	0	0	12	0	2	0	14
Cases started as from 1 January 2016	0	0	65	2	3	168	9	0	6	3	256
Other cases (all)	6	1	15	3	2	44	3	0	16	0	90
Cases started before 1 January 2016	1	0	7	0	0	2	0	0	11	0	21
Cases started as from 1 January 2016	5	1	8	3	2	42	3	0	5	0	69
All cases	6	1	80	5	5	212	24	0	24	3	360

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	32	0	0	0	0	0	0	12	0	2	0	18	94.16
Row 2 Others	45	1	0	7	0	0	2	0	0	11	0	24	112.88
Row 3 Total	77	1	0	7	0	0	2	12	0	13	0	42	105.39
Notes:													
Definition of a MAP case and counting of MAP cases	The definition of MAP cases is based on the definition 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". The counting method of MAP cases is based on the counting method 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".												
Category of cases	The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following: Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.												
Notes on the computation of average time	The "average time taken" is based on the method of computing the "average cycle time" 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".												

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
Austria	4	6	0	0	2	0	0	2	0	0	1	0	5
Belgium	32	8	0	0	0	1	0	0	0	0	0	0	39
Brazil	9	3	0	0	5	0	0	0	0	0	0	0	7
Switzerland	31	12	0	0	0	0	0	9	4	0	0	0	30
China (People's Republic of)	5	3	0	0	4	0	0	0	0	0	0	0	4
Czech Republic	5	2	0	0	0	0	0	0	0	0	0	0	7
Germany	104	51	0	0	9	0	3	34	2	0	0	0	107
Denmark	7	11	0	0	0	0	0	14	0	0	0	0	4
Spain	44	21	0	0	6	0	0	36	1	0	1	0	21
Finland	0	10	0	0	0	0	0	0	0	0	0	0	10
France	139	61	0	0	10	0	0	19	1	0	0	0	170
United Kingdom	43	25	0	0	5	0	0	18	1	0	2	0	42
Greece	6	4	0	0	0	0	0	0	0	0	0	0	10
Croatia	4	1	0	0	0	0	0	0	0	0	0	0	5
Hungary	5	7	0	0	2	0	0	0	0	0	0	3	7
India	7	3	0	0	3	0	0	0	0	0	0	0	7
Ireland	21	4	0	0	0	0	0	3	0	0	0	0	22
Japan	5	1	0	0	0	0	0	5	0	0	1	0	0
Luxembourg	6	3	0	0	2	0	0	0	0	0	0	0	7
Malta	4	1	0	0	0	0	0	0	0	0	0	0	5
Netherlands	46	17	0	0	5	1	0	13	0	0	1	0	43
Poland	12	7	0	0	1	0	0	0	0	0	0	0	18
Portugal	8	5	0	0	0	0	0	0	0	0	0	0	13
Romania	7	6	0	0	2	0	0	0	0	0	0	0	11
Russia	7	0	0	0	0	0	0	0	0	0	0	0	7
Slovak Republic	4	6	0	0	0	0	0	0	0	0	0	0	10
Sweden	16	9	0	0	1	0	0	3	0	0	0	0	21
United States	18	7	0	0	4	0	0	10	0	0	0	0	11
Treaty Partners (de minimis rule applies)	31	15	0	0	4	0	0	2	0	0	0	0	40
Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	0	0	0	6
Total	636	309	0	0	65	2	3	168	9	0	6	3	689
Notes:													

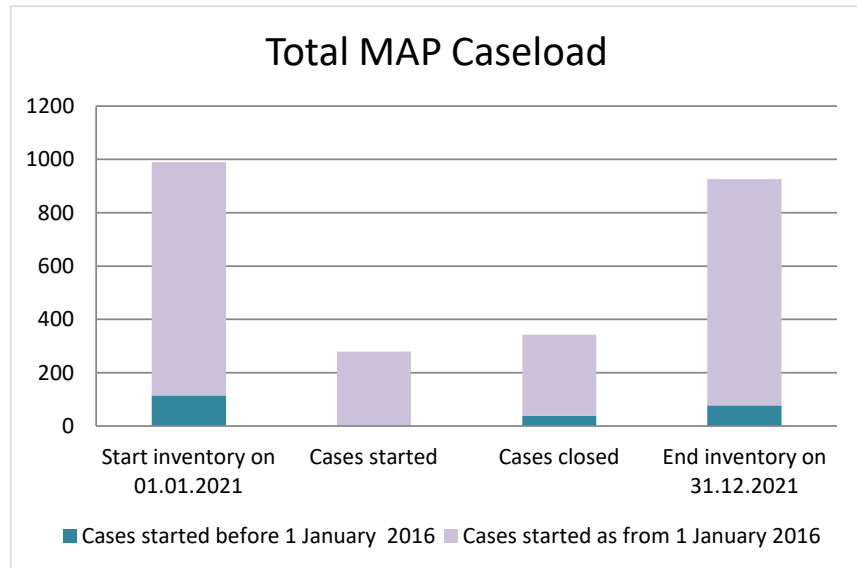
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Austria	9	14	0	0	1	0	1	1	2	0	1	0	17
Belgium	24	7	1	0	0	0	0	2	0	0	0	0	28
Switzerland	17	4	0	0	2	0	1	5	0	0	1	0	12
Germany	44	12	2	0	1	2	0	11	0	0	0	0	40
Denmark	6	1	0	1	0	0	0	1	0	0	0	0	5
Spain	11	4	0	0	0	0	0	0	0	0	0	0	15
France	15	3	0	0	2	0	0	3	0	0	0	0	13
United Kingdom	19	3	0	0	2	0	0	5	0	0	0	0	15
Netherlands	4	2	1	0	0	0	0	1	0	0	0	0	4
Poland	6	1	0	0	0	0	0	0	0	0	0	0	7
Portugal	2	3	0	0	0	0	0	0	0	0	0	0	5
Sweden	5	6	0	0	0	0	0	1	0	0	0	0	10
United States	12	2	1	0	0	0	0	9	0	0	0	0	4
Treaty Partners (de minimis rule applies)	37	7	0	0	0	1	0	3	1	0	3	0	36
Row 2 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Row 3 Total	211	69	5	1	8	3	2	42	3	0	5	0	211
Notes:													

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	38.22	1.15	5.87	17.88
	Belgium	6.97	1.15	n.a.	n.a.
	Brazil	30.41	1.15	n.a.	n.a.
	Switzerland	20.85	1.04	20.62	4.85
	China (People's Republic of)	25.27	1.15	n.a.	n.a.
	Germany	28.55	4.13	25.15	6.76
	Denmark	16.20	1.58	7.39	8.42
	Spain	21.60	1.18	9.12	76.64
	France	26.25	1.11	14.90	14.89
	United Kingdom	32.01	1.09	18.34	9.18
	Hungary	9.64	1.15	n.a.	n.a.
	India	16.93	1.22	n.a.	n.a.
	Ireland	31.36	1.15	27.46	3.90
	Japan	19.64	1.00	18.28	4.48
	Luxembourg	44.93	1.15	n.a.	n.a.
	Netherlands	26.04	1.13	21.66	9.82
	Poland	39.22	1.15	n.a.	n.a.
	Romania	14.60	1.15	n.a.	n.a.
	Sweden	24.77	1.07	16.78	2.30
	United States	27.67	1.14	28.46	0.13
Row 2	Treaty Partners (de minimis rule applies)	25.60	1.15	27.67	6.60
	Total	25.47	1.72	17.61	26.15
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	16.25	1.24	2.06	16.49
	Belgium	11.43	1.03	7.35	8.25
	Switzerland	13.10	1.92	9.51	8.96
	Germany	46.11	5.89	36.91	9.64
	Denmark	17.24	1.15	2.60	27.62
	France	16.40	1.01	16.18	14.89
	United Kingdom	43.16	1.16	14.17	28.99
	Netherlands	7.48	1.02	0.00	13.81
	Sweden	13.35	1.15	4.67	8.68
	United States	30.14	1.08	12.38	21.11
Row 2	Treaty Partners (de minimis rule applies)	36.93	1.60	11.33	37.96
	Total	29.44	2.38	15.26	19.22
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	26.31	1.86	17.06	24.55
<u>Notes:</u>					

Italy



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	48	0	16	32
Other cases	67	0	22	45

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	673	207	242	638
Other cases	202	72	63	211

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	88.41
Other cases	86.98

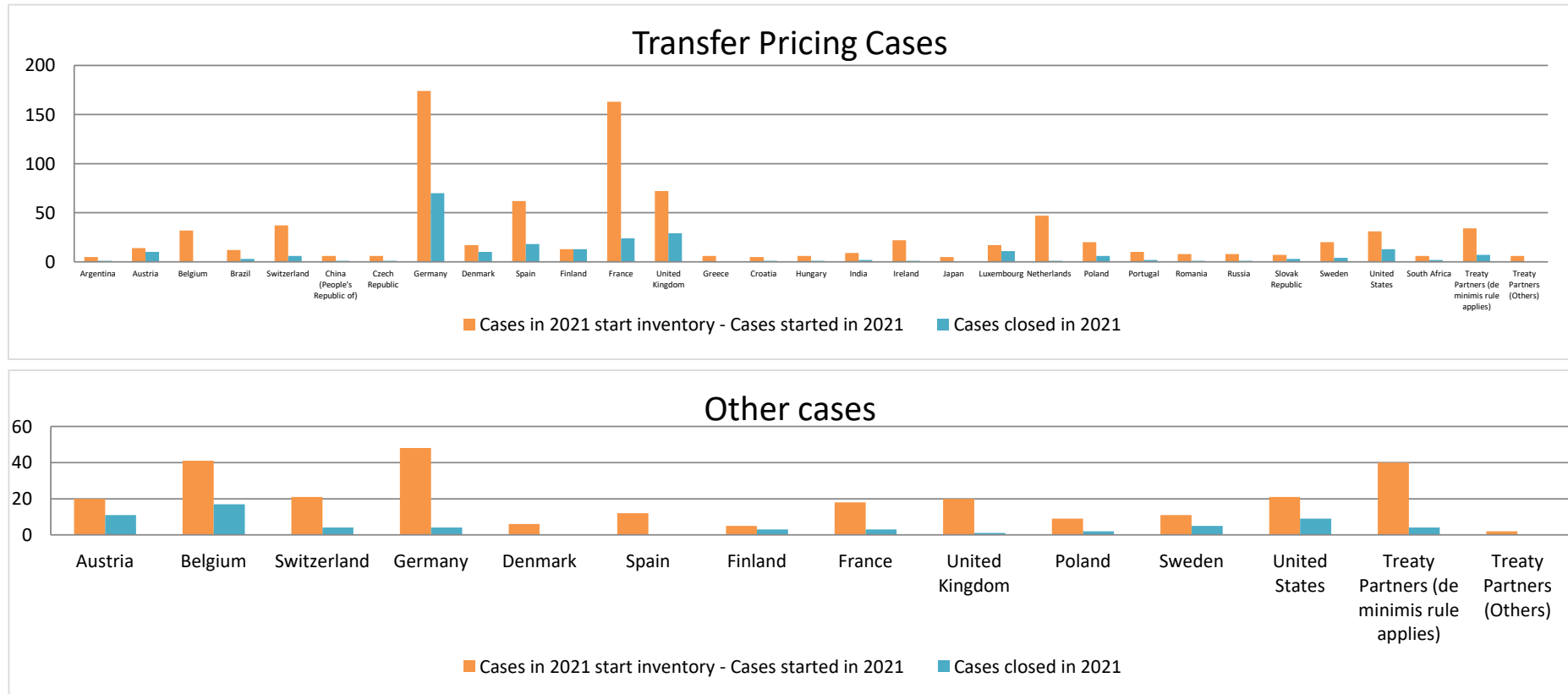
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	25.64	1.25	22.96	5.96
Other cases	22.67	1.18	5.31	20.01

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	1	40	17	2	165	13	1	12	5	258
Cases started before 1 January 2016	0	0	7	0	0	3	3	0	3	0	16
Cases started as from 1 January 2016	2	1	33	17	2	162	10	1	9	5	242
Other cases (all)	4	5	7	4	4	42	4	0	14	1	85
Cases started before 1 January 2016	0	0	4	2	2	10	3	0	1	0	22
Cases started as from 1 January 2016	4	5	3	2	2	32	1	0	13	1	63
All cases	6	6	47	21	6	207	17	1	26	6	343

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	48	0	0	7	0	0	3	3	0	3	0	32	88.41
Row 2 Others	67	0	0	4	2	2	10	3	0	1	0	45	86.98
Row 3 Total	115	0	0	11	2	2	13	6	0	4	0	77	87.58
Notes:													
Definition of a MAP case and counting of MAP cases		The definition of MAP cases is based on the definition 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". The counting method of MAP cases is based on the counting method 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".											
Category of cases		The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following: Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.											
Notes on the computation of average time		The "average time taken" is based on the method of computing the "average cycle time" 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".											

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	
Argentina	4	1	0	0	1	0	0	0	0	0	0	0	4	
Austria	13	1	0	0	0	1	0	5	0	0	0	4	4	
Belgium	23	9	0	0	0	0	0	0	0	0	0	0	32	
Brazil	11	1	0	0	3	0	0	0	0	0	0	0	9	
Switzerland	32	5	0	0	2	0	0	4	0	0	0	0	31	
China (People's Republic of)	6	0	0	0	1	0	0	0	0	0	0	0	5	
Czech Republic	5	1	0	0	0	1	0	0	0	0	0	0	5	
Germany	137	37	0	0	3	3	0	57	2	1	4	0	104	
Denmark	12	5	0	0	0	1	0	8	0	0	1	0	7	
Spain	30	32	1	0	0	0	0	16	0	0	1	0	44	
Finland	13	0	0	0	0	0	0	13	0	0	0	0	0	
France	122	41	1	0	3	0	2	18	0	0	0	0	139	
United Kingdom	62	10	0	0	2	0	0	24	2	0	1	0	43	
Greece	2	4	0	0	0	0	0	0	0	0	0	0	6	
Croatia	3	2	0	0	0	1	0	0	0	0	0	0	4	
Hungary	5	1	0	0	0	1	0	0	0	0	0	0	5	
India	6	3	0	0	2	0	0	0	0	0	0	0	7	
Ireland	19	3	0	0	0	0	0	1	0	0	0	0	21	
Japan	3	2	0	0	0	0	0	0	0	0	0	0	5	
Luxembourg	17	0	0	0	1	0	0	9	0	0	1	0	6	
Netherlands	35	12	0	1	0	0	0	12	0	0	0	0	46	
Poland	13	7	0	0	5	0	0	0	0	0	1	0	14	
Portugal	5	5	0	0	0	2	0	0	0	0	0	0	8	
Romania	5	3	0	0	0	1	0	0	0	0	0	0	7	
Russia	7	1	0	0	1	0	0	0	0	0	0	0	7	
Slovak Republic	2	5	0	0	0	3	0	0	0	0	0	0	4	
Sweden	15	5	0	0	1	0	0	3	0	0	0	0	16	
United States	26	5	0	0	4	0	0	3	6	0	0	0	18	
South Africa	6	0	0	0	2	0	0	0	0	0	0	0	4	
Treaty Partners (de minimis rule applies)	29	5	0	0	2	3	0	1	0	0	0	1	27	
Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	0	0	0	6	
Total	673	207	2	1	33	17	2	162	10	1	9	5	638	

Notes:

For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented.

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	13	7	0	0	0	0	0	1	0	0	10	0	9
	Belgium	32	9	1	2	1	0	0	12	0	0	0	1	24
	Switzerland	12	9	0	2	0	0	0	2	0	0	0	0	17
	Germany	37	11	1	0	1	0	1	1	0	0	0	0	44
	Denmark	5	1	0	0	0	0	0	0	0	0	0	0	6
	Spain	8	4	0	0	0	0	0	0	0	0	0	0	12
	Finland	5	0	0	0	0	0	0	0	1	0	2	0	2
	France	17	1	0	0	1	0	1	1	0	0	0	0	15
	United Kingdom	19	1	0	0	0	0	0	1	0	0	0	0	19
	Poland	7	2	0	0	0	0	0	1	0	0	1	0	7
	Sweden	6	5	0	0	0	0	0	5	0	0	0	0	6
	United States	12	9	0	0	0	2	0	7	0	0	0	0	12
Row 2	Treaty Partners (de minimis rule applies)	29	11	2	1	0	0	0	1	0	0	0	0	36
Row 3	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
	Total	202	72	4	5	3	2	2	32	1	0	13	1	211
Notes:														
For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented.														

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	Argentina	40.08	1.15	n.a.	n.a.
	Austria	20.59	1.07	7.82	2.37
	Brazil	42.22	1.15	n.a.	n.a.
	Switzerland	25.55	1.02	2.07	2.79
	China (People's Republic of)	44.13	1.15	n.a.	n.a.
	Czech Republic	1.81	1.15	n.a.	n.a.
	Germany	26.03	1.15	25.61	3.90
	Denmark	28.09	1.10	18.46	12.54
	Spain	13.73	0.89	10.18	4.34
	Finland	26.34	3.76	34.41	2.07
	France	32.87	1.14	23.12	10.75
	United Kingdom	23.65	1.13	18.99	8.49
	Croatia	1.81	1.15	n.a.	n.a.
	Hungary	1.81	1.15	n.a.	n.a.
	India	43.30	1.15	n.a.	n.a.
	Ireland	63.18	1.15	53.12	10.06
	Luxembourg	29.41	1.05	27.91	1.80
	Netherlands	27.35	1.15	n.a.	n.a.
	Poland	22.01	1.25	14.73	0.10
	Portugal	1.81	1.15	n.a.	n.a.
	Romania	1.81	1.15	n.a.	n.a.
	Russia	43.07	1.15	n.a.	n.a.
	Slovak Republic	1.81	1.15	n.a.	n.a.
	Sweden	25.70	1.01	20.14	4.96
	United States	36.62	1.15	25.21	14.96
	South Africa	34.29	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.28	1.15	16.83	9.53
	Total	25.64	1.25	22.96	5.96
<u>Notes:</u>					

Annex B

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

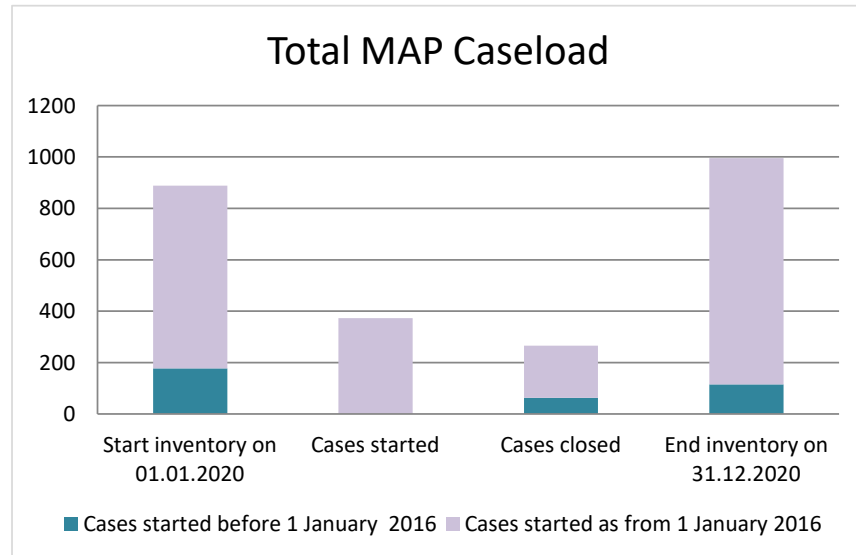
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	40.58	1.23	1.57	41.48
	Belgium	16.36	1.11	3.99	14.52
	Switzerland	15.74	1.14	36.82	11.77
	Germany	45.85	0.87	25.15	14.55
	Finland	34.38	1.15	8.94	25.44
	France	27.68	1.35	23.00	15.78
	United Kingdom	21.37	1.71	1.48	19.89
	Poland	21.63	3.30	0.43	21.21
	Sweden	12.89	1.03	1.76	11.13
	United States	7.80	0.68	0.24	2.36
Row 2	Treaty Partners (de minimis rule applies)	17.97	1.67	5.52	41.49
	Total	22.67	1.18	5.31	20.01
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	25.03	1.24	18.33	9.65
<u>Notes:</u>					

Italy



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	87	0	39	48
Other cases	91	0	24	67

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	554	307	186	675
Other cases	156	66	17	205

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	76.10
Other cases	79.54

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

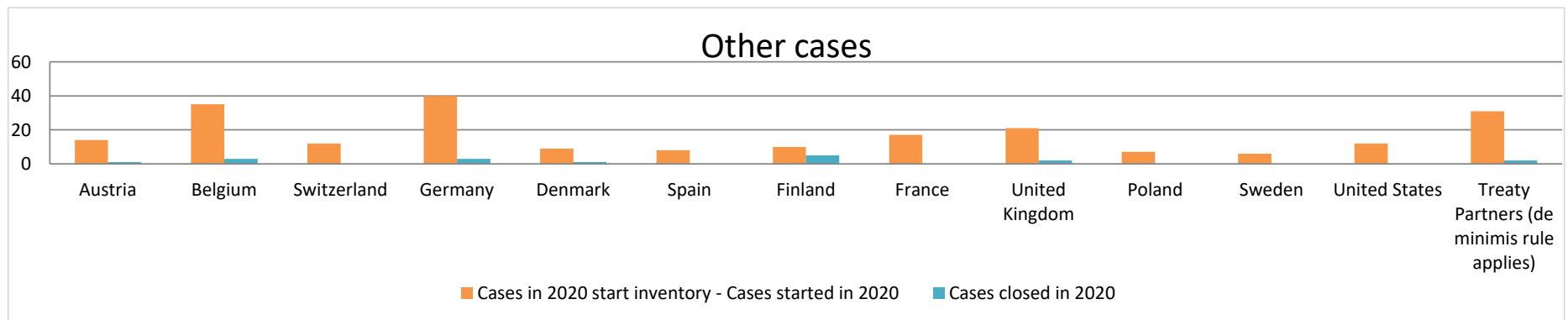
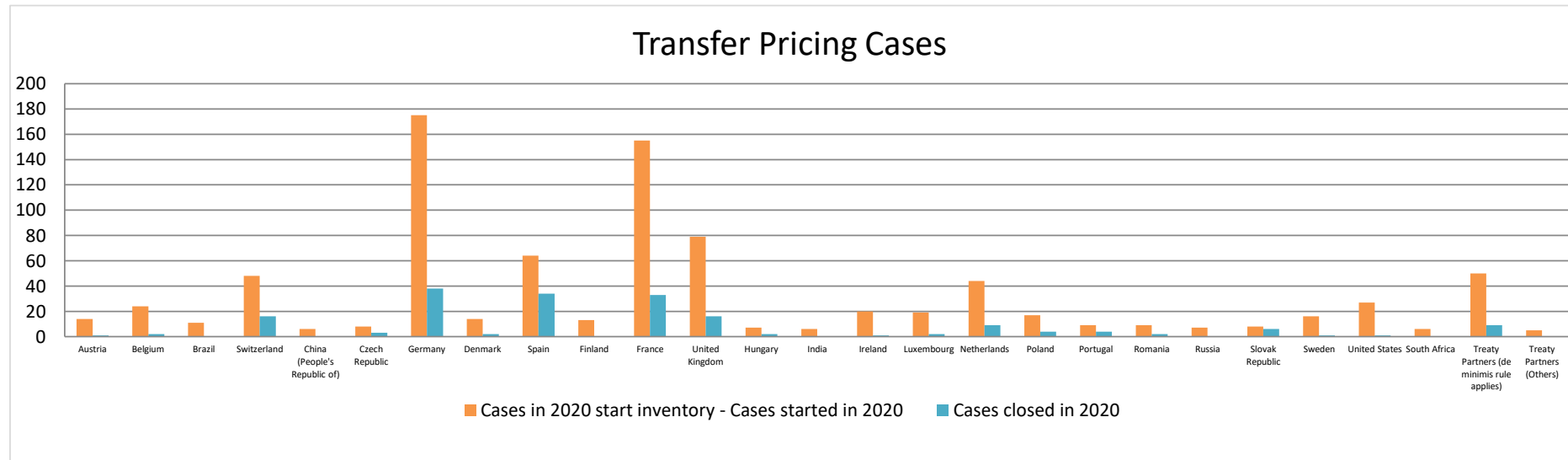
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.59	1.71	17.63	6.43
Other cases	12.70	1.16	6.05	16.25

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>

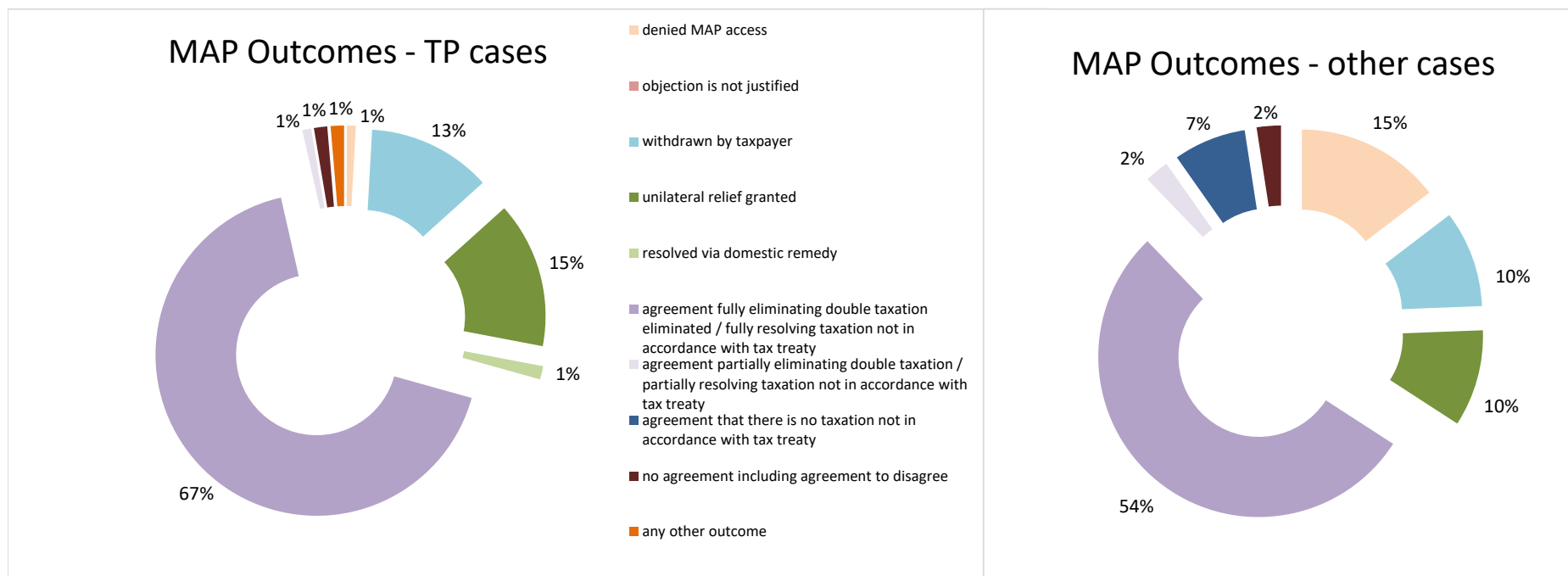
Overview of MAP partner consideration

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	0	28	33	3	151	2	0	3	3	225
Cases started before 1 January 2016	0	0	12	0	2	25	0	0	0	0	39
Cases started as from 1 January 2016	2	0	16	33	1	126	2	0	3	3	186
Other cases (all)	6	0	4	4	0	22	1	3	1	0	41
Cases started before 1 January 2016	0	0	2	3	0	16	1	1	1	0	24
Cases started as from 1 January 2016	6	0	2	1	0	6	0	2	0	0	17
All cases	8	0	32	37	3	173	3	3	4	3	266

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	87	0	0	12	0	2	25	0	0	0	0	48	76.10
Row 2 Others	91	0	0	2	3	0	16	1	1	1	0	67	79.54
Row 3 Total	178	0	0	14	3	2	41	1	1	1	0	115	77.41
Notes:													
Definition of a MAP case and counting of MAP cases	The definition of MAP cases is based on the definition 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". The counting method of MAP cases is based on the counting method 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".												
Category of cases	The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following: (i) Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. (ii) Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.												
Notes on the computation of average time	The "average time taken" is based on the method of computing the "average cycle time" 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".												

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
Austria	9	5	0	0	1	0	0	0	0	0	0	0	13
Belgium	16	8	0	0	0	2	0	0	0	0	0	0	22
Brazil	9	2	0	0	0	0	0	0	0	0	0	0	11
Switzerland	33	15	0	0	0	0	0	16	0	0	0	0	32
China (People's Republic of)	4	2	0	0	0	0	0	0	0	0	0	0	6
Czech Republic	4	4	0	0	1	2	0	0	0	0	0	0	5
Germany	98	77	0	0	0	4	0	34	0	0	0	0	137
Denmark	10	4	0	0	0	0	0	0	0	0	0	2	12
Spain	40	24	0	0	2	0	1	31	0	0	0	0	30
Finland	6	7	0	0	0	0	0	0	0	0	0	0	13
France	108	47	1	0	5	0	0	27	0	0	0	0	122
United Kingdom	57	22	1	0	3	0	0	9	0	0	3	0	63
Hungary	3	4	0	0	0	2	0	0	0	0	0	0	5
India	5	1	0	0	0	0	0	0	0	0	0	0	6
Ireland	9	11	0	0	1	0	0	0	0	0	0	0	19
Luxembourg	15	4	0	0	0	0	0	0	2	0	0	0	17
Netherlands	29	15	0	0	1	0	0	8	0	0	0	0	35
Poland	10	7	0	0	0	4	0	0	0	0	0	0	13
Portugal	6	3	0	0	1	3	0	0	0	0	0	0	5
Romania	4	5	0	0	0	2	0	0	0	0	0	0	7
Russia	5	2	0	0	0	0	0	0	0	0	0	0	7
Slovak Republic	5	3	0	0	0	6	0	0	0	0	0	0	2
Sweden	8	8	0	0	1	0	0	0	0	0	0	0	15
United States	21	6	0	0	0	0	0	1	0	0	0	0	26
South Africa	4	2	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	33	17	0	0	0	8	0	0	0	0	0	1	41
Treaty Partners (Others)	3	2	0	0	0	0	0	0	0	0	0	0	5
Total	554	307	2	0	16	33	1	126	2	0	3	3	675

Notes:

- 1) In consideration of the dissolution of the taxpayer, the competent authorities of Italy and Denmark agreed to close the two cases with outcome "any other outcome".
- 2) The competent authorities failed to reach an agreement in the bilateral phase with a de minimis partner because a domestic statute of limitation would prevent any resulting agreement from being implemented.
- 3) One MAP case with France was not counted in 2019 and therefore the inventory on 1 January 2020 is 108 cases instead of 107 cases. In addition, two MAP cases were mistakenly counted with Spain in 2019 and so, the start inventory is 40 cases instead of 42 cases.

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	12	2	0	0	1	0	0	0	0	0	0	0	13
	Belgium	23	12	1	0	0	0	0	2	0	0	0	0	32
	Switzerland	1	11	0	0	0	0	0	0	0	0	0	0	12
	Germany	32	8	0	0	1	0	0	2	0	0	0	0	37
	Denmark	7	2	0	0	0	0	0	1	0	0	0	0	8
	Spain	3	5	0	0	0	0	0	0	0	0	0	0	8
	Finland	8	2	5	0	0	0	0	0	0	0	0	0	5
	France	12	5	0	0	0	0	0	0	0	0	0	0	17
	United Kingdom	19	2	0	0	0	1	0	1	0	0	0	0	19
	Poland	7	0	0	0	0	0	0	0	0	0	0	0	7
	Sweden	1	5	0	0	0	0	0	0	0	0	0	0	6
	United States	10	2	0	0	0	0	0	0	0	0	0	0	12
Row 2	Treaty Partners (de minimis rule applies)	21	10	0	0	0	0	0	0	2	0	0	0	29
	Total	156	66	6	0	2	1	0	6	0	2	0	0	205
<p>Notes:</p> <p>One MAP case with Denmark was not counted in 2019 and so, the start inventory is 7 cases instead of 6. In addition, one MAP case with France was not counted and so the start inventory is 12 cases instead of 11.</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	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	11.93	1.15	n.a.	n.a.
	Belgium	10.08	1.15	n.a.	n.a.
	Switzerland	35.01	1.26	18.75	29.80
	Czech Republic	20.33	1.08	n.a.	n.a.
	Germany	23.04	3.67	24.67	4.71
	Denmark	6.48	1.15	n.a.	n.a.
	Spain	18.89	1.34	12.39	5.54
	France	20.70	1.18	15.90	4.87
	United Kingdom	21.48	1.13	22.27	4.06
	Hungary	10.11	1.15	n.a.	n.a.
	Ireland	40.92	0.95	n.a.	n.a.
	Luxembourg	26.56	1.15	2.20	24.36
	Netherlands	18.62	1.15	17.88	4.16
	Poland	8.92	1.15	n.a.	n.a.
	Portugal	17.17	1.10	n.a.	n.a.
	Romania	10.11	1.15	n.a.	n.a.
	Slovak Republic	10.11	1.15	n.a.	n.a.
	Sweden	40.93	0.95	n.a.	n.a.
	United States	24.59	1.15	9.21	15.39
Row 2	Treaty Partners (de minimis rule applies)	9.61	1.15	n.a.	n.a.
	Total	20.59	1.71	17.63	6.43
Notes:					

Annex B

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

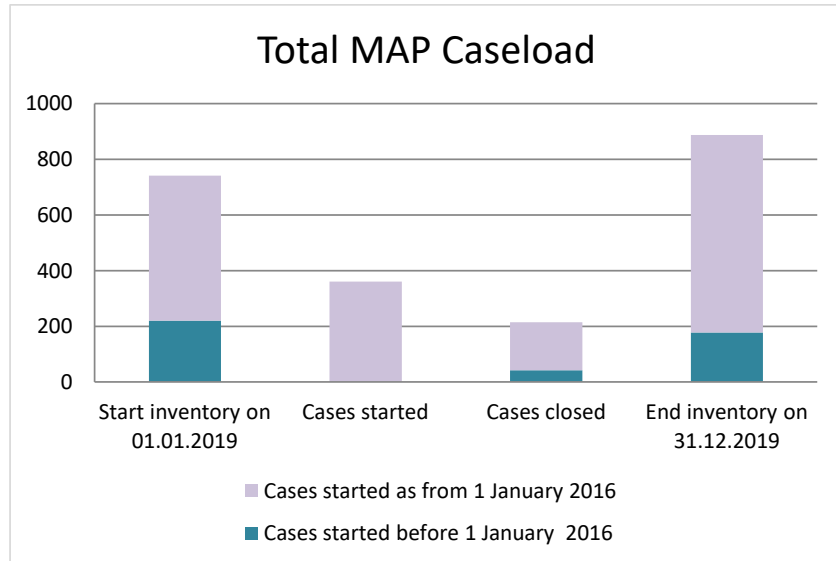
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	4.47	2.76	0.10	4.37
	Belgium	15.70	1.15	0.84	21.28
	Germany	19.42	0.70	14.89	14.24
	Denmark	15.12	1.15	14.30	0.82
	Finland	4.96	1.15	n.a.	n.a.
	United Kingdom	28.18	1.10	1.28	26.90
Row 2	Treaty Partners (de minimis rule applies)	4.90	1.15	n.a.	n.a.
	Total	12.70	1.16	6.05	16.25
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	19.93	1.66	16.86	7.08
<u>Notes:</u>					

Italy



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	100	0	13	87
Other cases	120	0	29	91

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	400	283	128	555
Other cases	121	78	45	154

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	59.63
Other cases	56.13

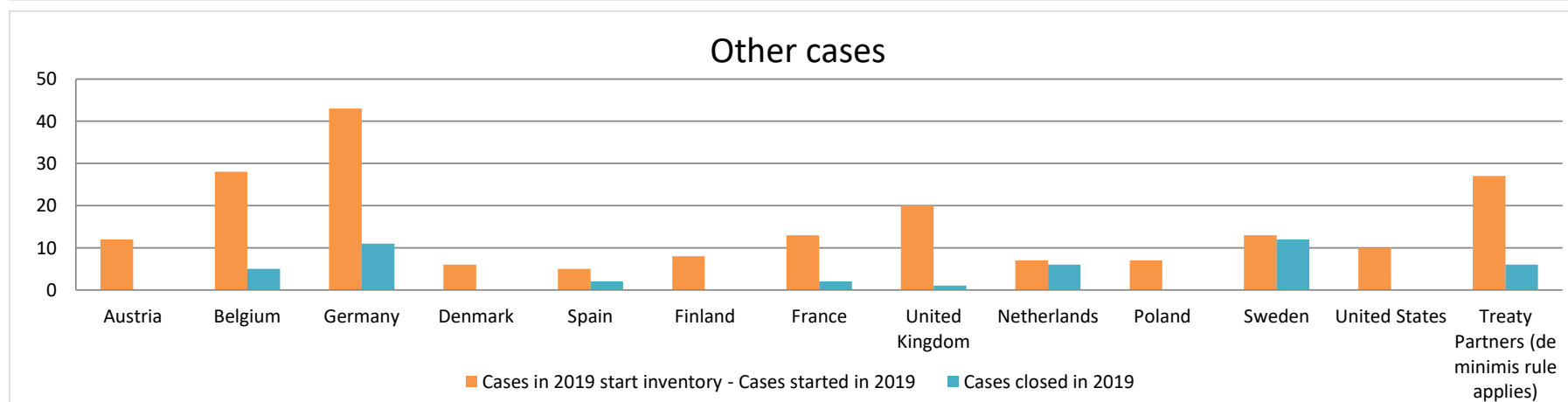
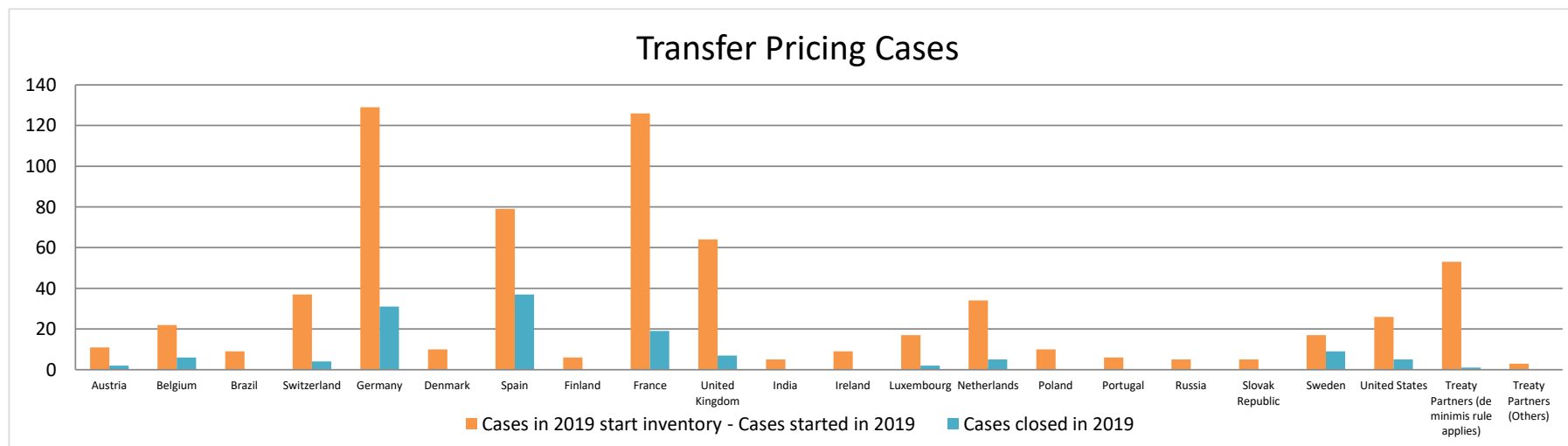
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
 (ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.36	1.31	22.60	4.83
Other cases	18.65	2.05	6.90	15.61

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)

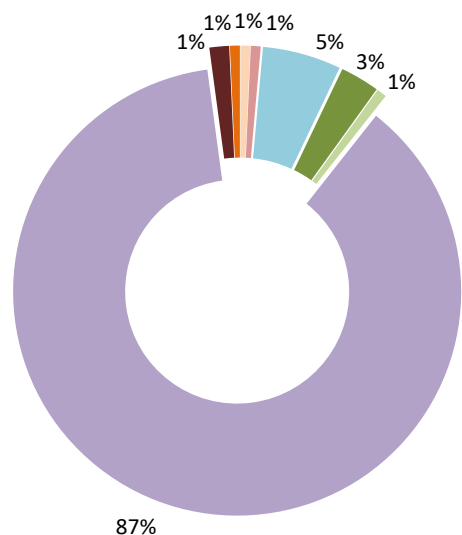
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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.

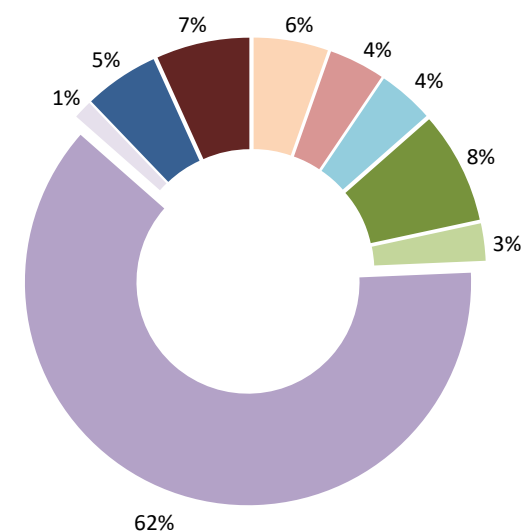
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	1	8	4	1	123	0	0	2	1	141
Cases started before 1 January 2016	0	0	0	0	0	13	0	0	0	0	13
Cases started as from 1 January 2016	1	1	8	4	1	110	0	0	2	1	128
Other cases (all)	4	3	3	6	2	46	1	4	5	0	74
Cases started before 1 January 2016	0	1	0	1	1	23	0	1	2	0	29
Cases started as from 1 January 2016	4	2	3	5	1	23	1	3	3	0	45
All cases	5	4	11	10	3	169	1	4	7	1	215

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	100	0	0	0	0	0	13	0	0	0	0	87	59.63
Row 2	Others	120	0	1	0	1	1	23	0	1	2	0	91	56.13
Row 3	Total	220	0	1	0	1	1	36	0	1	2	0	178	57.21
<p>Notes:</p> <p>1) The definition of MAP cases is based on the definition 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". The counting method of MAP cases is based on the counting method 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".</p> <p>2) The definition of attribution/allocation MAP cases and other MAP cases are the following: - Attribution/Allocation MAP cases: an attribution/allocation MAP case is a MAP case where the taxpayers' MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Art. 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Art. 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. - Other MAP cases: any MAP case that is not an attribution/allocation MAP case.</p> <p>3) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and (ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.</p>														

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
Austria	3	8	0	0	0	0	0	2	0	0	0	0	9
Belgium	12	10	0	0	0	0	0	6	0	0	0	0	16
Brazil	6	3	0	0	0	0	0	0	0	0	0	0	9
Switzerland	23	14	0	0	0	0	0	4	0	0	0	0	33
Germany	90	39	0	1	2	1	1	26	0	0	0	0	98
Denmark	5	5	0	0	0	0	0	0	0	0	0	0	10
Spain	45	34	0	0	1	1	0	35	0	0	0	0	42
Finland	5	1	0	0	0	0	0	0	0	0	0	0	6
France	70	56	0	0	2	0	0	17	0	0	0	0	107
United Kingdom	40	24	0	0	0	1	0	5	0	0	0	1	57
India	4	1	0	0	0	0	0	0	0	0	0	0	5
Ireland	3	6	0	0	0	0	0	0	0	0	0	0	9
Luxembourg	11	6	0	0	0	1	0	1	0	0	0	0	15
Netherlands	21	13	0	0	1	0	0	2	0	0	2	0	29
Poland	5	5	0	0	0	0	0	0	0	0	0	0	10
Portugal	4	2	0	0	0	0	0	0	0	0	0	0	6
Russia	2	3	0	0	0	0	0	0	0	0	0	0	5
Slovak Republic	1	4	0	0	0	0	0	0	0	0	0	0	5
Sweden	9	8	0	0	1	0	0	8	0	0	0	0	8
United States	16	10	0	0	1	0	0	4	0	0	0	0	21
Treaty Partners (de minimis rule applies)	23	30	1	0	0	0	0	0	0	0	0	0	52
Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	0	3
Total	400	283	1	1	8	4	1	110	0	0	2	1	555
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Austria	11	1	0	0	0	0	0	0	0	0	0	0	12
Belgium	12	16	0	2	1	1	0	1	0	0	0	0	23
Germany	30	13	0	0	1	0	0	10	0	0	0	0	32
Denmark	3	3	0	0	0	0	0	0	0	0	0	0	6
Spain	4	1	1	0	0	0	1	0	0	0	0	0	3
Finland	3	5	0	0	0	0	0	0	0	0	0	0	8
France	10	3	1	0	1	0	0	0	0	0	0	0	11
United Kingdom	10	10	0	0	0	1	0	0	0	0	0	0	19
Netherlands	6	1	1	0	0	0	0	1	0	3	1	0	1
Poland	3	4	0	0	0	0	0	0	0	0	0	0	7
Sweden	7	6	0	0	0	0	0	9	1	0	2	0	1
United States	2	8	0	0	0	0	0	0	0	0	0	0	10
Row 2 Treaty Partners (de minimis rule applies)	20	7	1	0	0	3	0	2	0	0	0	0	21
Total	121	78	4	2	3	5	1	23	1	3	3	0	154
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	8.76	1.15	n.a.	n.a.
	Belgium	23.52	1.12	20.28	3.24
	Switzerland	19.92	1.15	3.95	15.91
	Germany	30.00	1.97	32.68	1.32
	Spain	25.41	1.08	16.62	8.62
	France	25.43	1.14	23.06	2.37
	United Kingdom	25.02	0.97	31.23	1.23
	Luxembourg	7.08	1.15	3.12	4.93
	Netherlands	25.01	1.06	17.36	10.04
	Sweden	25.63	1.10	25.58	0.45
	United States	21.05	1.15	17.48	7.70
Row 2	Treaty Partners (de minimis rule applies)	4.41	1.15	n.a.	n.a.
	Total	25.36	1.31	22.60	4.83
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	Belgium	19.01	1.09	9.67	24.89
	Germany	31.74	4.88	13.46	18.18
	Spain	19.91	1.79	0.00	37.55
	France	2.10	1.15	n.a.	n.a.
	United Kingdom	22.72	1.15	n.a.	n.a.
	Netherlands	12.66	1.45	4.88	9.01
	Sweden	15.43	0.87	0.35	15.39
Row 2	Treaty Partners (de minimis rule applies)	11.18	1.18	12.92	6.17
	Total	18.65	2.05	6.90	15.61
Notes:					

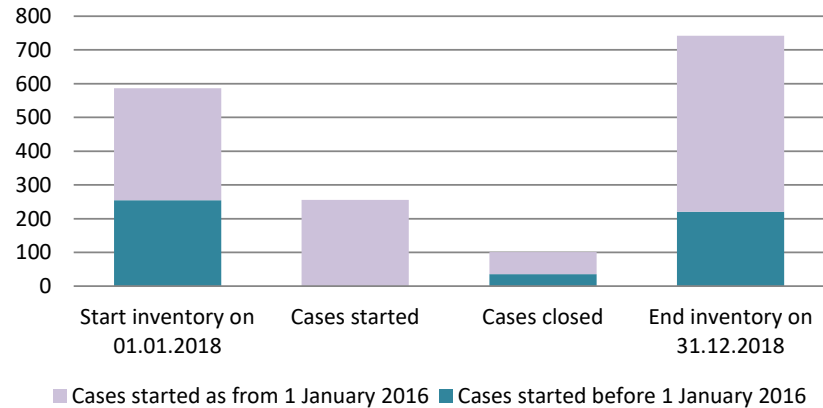
Annex B

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	23.62	1.50	19.16	7.19
<u>Notes:</u>					

Italy

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	131	0	31	100
Other cases	124	0	4	120

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	264	196	59	401
Other cases	68	60	7	121

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	58.08
Other cases	48.01

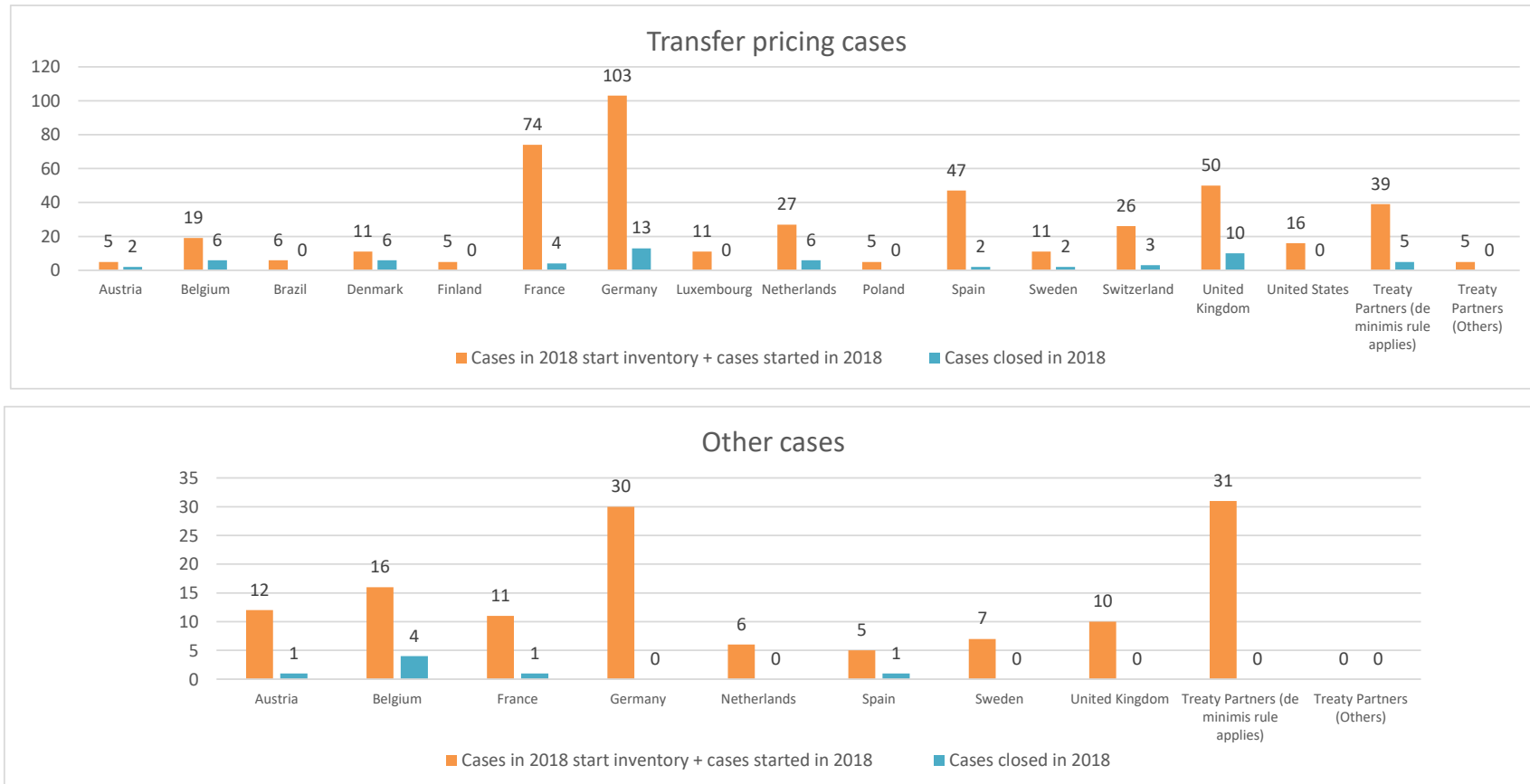
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) the start date is the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer and
 (ii) the end date is one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.34	1.55	16.83	2.35
Other cases	6.96	1.11	n.a.	n.a.

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

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

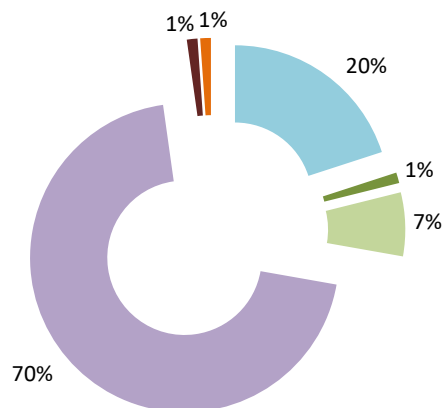
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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.

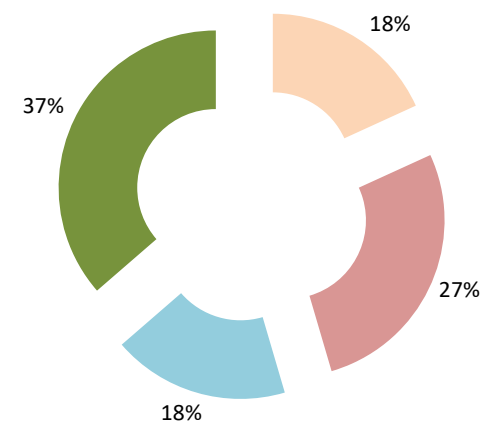
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	18	1	6	63	0	0	1	1	90
Cases started before 1 January 2016	0	0	0	0	0	31	0	0	0	0	31
Cases started as from 1 January 2016	0	0	18	1	6	32	0	0	1	1	59
Other cases (all)	2	3	2	4	0	0	0	0	0	0	11
Cases started before 1 January 2016	0	0	0	4	0	0	0	0	0	0	4
Cases started as from 1 January 2016	2	3	2	0	0	0	0	0	0	0	7
All cases	2	3	20	5	6	63	0	0	1	1	101

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	131	0	0	0	0	0	31	0	0	0	0	100	58.08
Row 2	Others	124	0	0	0	4	0	0	0	0	0	0	120	48.01
Row 3	Total	255	0	0	0	4	0	31	0	0	0	0	220	56.93

Notes:

- 1) The definition of MAP cases is based on the definition 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".
- 2) The counting method of MAP cases is based on the counting method 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".
- 3) The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:
 - (i) Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (b) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.
 - (ii) Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.
- 4) The "average time taken" reported in Column 14 is based on the method of computing the "average cycle time" 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".

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

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	2	3	0	0	1	0	0	1	0	0	0	0	3
	Belgium	13	6	0	0	2	0	1	3	0	0	0	0	13
	Brazil	2	4	0	0	0	0	0	0	0	0	0	0	6
	Denmark	8	3	0	0	1	0	1	4	0	0	0	0	5
	Finland	4	1	0	0	0	0	0	0	0	0	0	0	5
	France	39	35	0	0	2	0	0	2	0	0	0	0	70
	Germany	61	42	0	0	3	0	1	9	0	0	0	0	90
	Luxembourg	3	8	0	0	0	0	0	0	0	0	0	0	11
	Netherlands	11	16	0	0	1	0	0	5	0	0	0	0	21
	Poland	4	1	0	0	0	0	0	0	0	0	0	0	5
	Spain	28	19	0	0	1	0	1	0	0	0	0	0	45
	Sweden	9	2	0	0	1	0	1	0	0	0	0	0	9
	Switzerland	16	10	0	0	1	0	0	2	0	0	0	0	23
	United Kingdom	29	21	0	0	3	1	1	5	0	0	0	0	40
	United States	9	7	0	0	0	0	0	0	0	0	0	0	16
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	23	16	0	0	2	0	0	1	0	0	1	1	34
Row 3	Treaty Partners (Others)	3	2	0	0	0	0	0	0	0	0	0	0	5
	Total	264	196	0	0	18	1	6	32	0	0	1	1	401
Notes														
1) Following further discussions, the competent authorities of Italy and the Netherlands agreed to modify the no. of cases in MAP inventory on 1 January 2018.														
2) One case has been included among the cases closed with outcome "any other outcome" since the foreign related company has been liquidated, with no legal successors whatsoever.														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	4	8	1	0	0	0	0	0	0	0	0	0	11
	Belgium	9	7	1	2	1	0	0	0	0	0	0	0	12
	France	2	9	0	1	0	0	0	0	0	0	0	0	10
	Germany	22	8	0	0	0	0	0	0	0	0	0	0	30
	Netherlands	1	5	0	0	0	0	0	0	0	0	0	0	6
	Spain	4	1	0	0	1	0	0	0	0	0	0	0	4
	Sweden	3	4	0	0	0	0	0	0	0	0	0	0	7
	United Kingdom	6	4	0	0	0	0	0	0	0	0	0	0	10
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	17	14	0	0	0	0	0	0	0	0	0	0	31
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	68	60	2	3	2	0	0	0	0	0	0	0	121
<p><u>Notes:</u> Following further analysis, one MAP case has been added to the number of post-2015 other cases pending on 1 January 2018 with one of the treaty partners falling under the <i>de minimis</i> rule.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	14.27	1.15	n.a.	n.a.
	Belgium	14.1	1.04	17.26	0.52
	Denmark	9.78	2.12	9.71	0.48
	France	16.01	1.17	13.7	6.4
	Germany	16.65	2.64	22.22	0.98
	Netherlands	15.62	1.01	17.12	3.01
	Spain	8.96	1.15	n.a.	n.a.
	Sweden	8.96	1.15	n.a.	n.a.
	Switzerland	18.37	1.15	21.11	0.53
	United Kingdom	14.11	1.01	16.49	3.18
Row 2	Treaty Partners (de minimis rule applies)	13.57	1.39	4.93	11.77
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	14.34	1.55	16.83	2.35
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	5.39	1.15	n.a.	n.a.
	Belgium	3.3	1.07	n.a.	n.a.
	France	26.87	1.17	n.a.	n.a.
	Spain	3.25	1.15	n.a.	n.a.
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	6.96	1.11	n.a.	n.a.
<u>Notes:</u>					

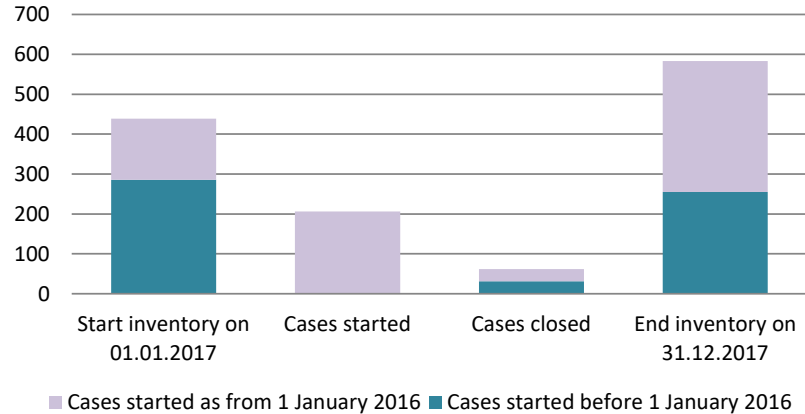
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	13.55	1.50	16.83	2.35
Notes:					

Italy

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	157	0	26	131
Other cases	129	0	5	124

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	135	148	22	261
Other cases	18	58	9	67

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	56.29
Other cases	30.00

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

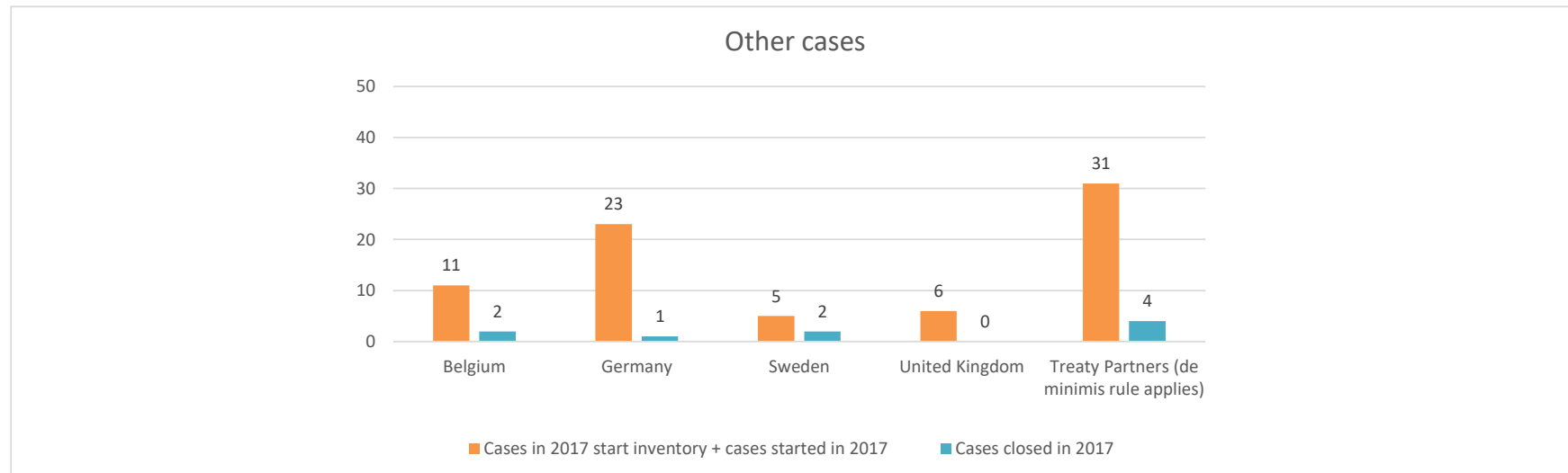
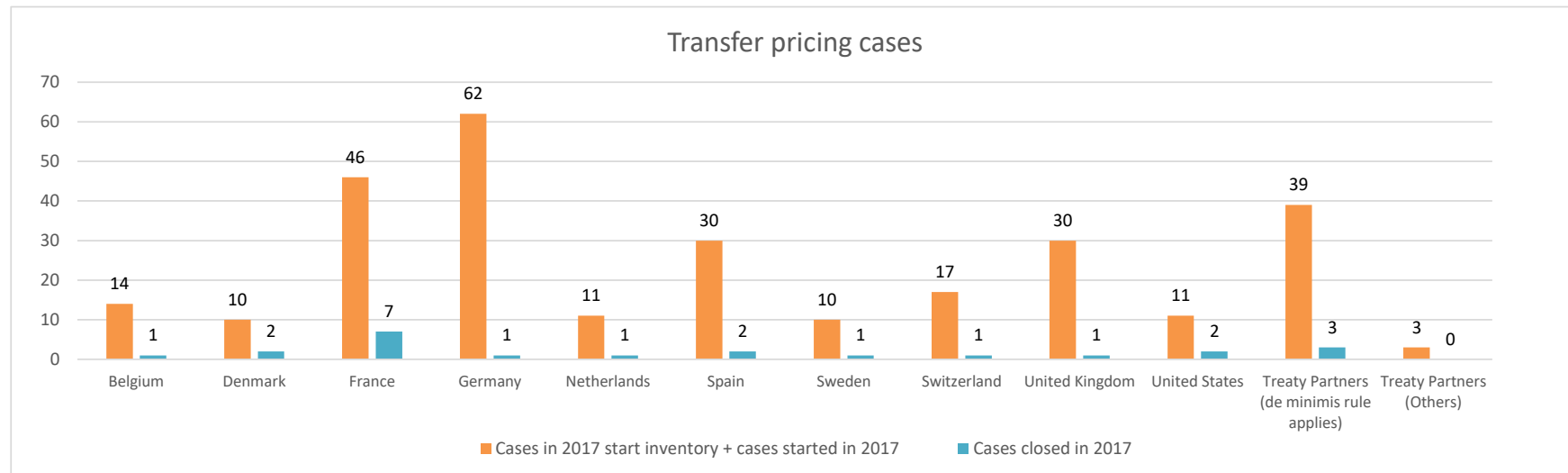
- (i) the start date is the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer and
- (ii) the end date is one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	10.90	1.05	4.31	6.58
Other cases	7.05	3.46	1.69	10.44

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

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

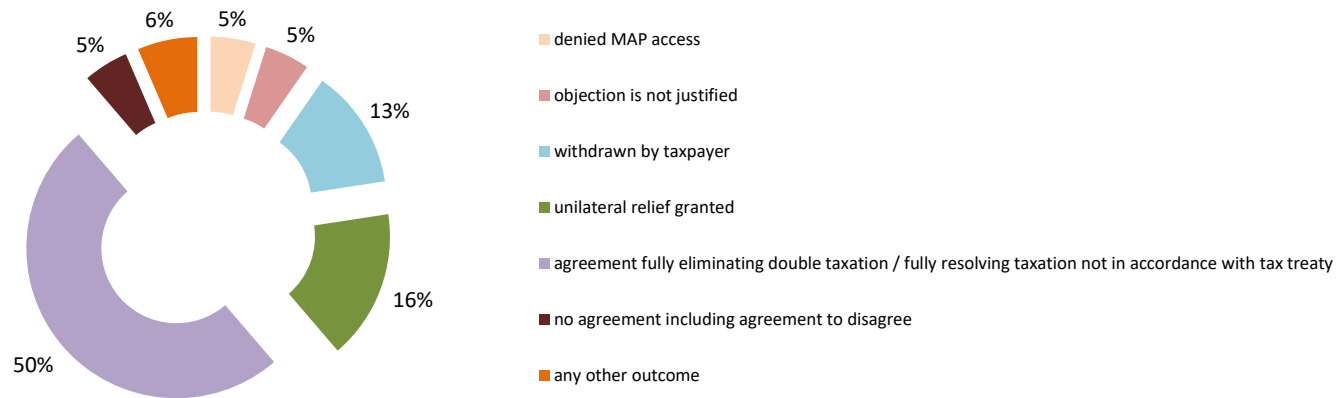
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	3	0	6	7	0	28	0	0	0	4	48
Cases started before 1 January 2016	0	0	0	3	0	21	0	0	0	2	26
Cases started as from 1 January 2016	3	0	6	4	0	7	0	0	0	2	22
Other cases (all)	0	3	2	3	0	3	0	0	3	0	14
Cases started before 1 January 2016	0	0	1	2	0	1	0	0	1	0	5
Cases started as from 1 January 2016	0	3	1	1	0	2	0	0	2	0	9
All cases	3	3	8	10	0	31	0	0	3	4	62

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	157	0	0	0	3	0	21	0	0	0	2	131	56.29
Row 2 Others	129	0	0	1	2	0	1	0	0	1	0	124	30.00
Row 3 Total	286	0	0	1	5	0	22	0	0	1	2	255	52.05

Notes:

(1) The definition of MAP cases is based on the definition 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".

(2) The counting method of MAP cases is based on the counting method 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".

(3) The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:
 Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.
 Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.

(4) The "average time taken" reported in Column 14 is based on the method of computing the "average cycle time" 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".

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	7	7	0	0	1	0	0	0	0	0	0	0	13
	Denmark	1	9	0	0	0	0	0	0	0	0	0	2	8
	France	23	23	0	0	0	2	0	5	0	0	0	0	39
	Germany	31	31	0	0	0	0	0	1	0	0	0	0	61
	Netherlands	4	7	1	0	0	0	0	0	0	0	0	0	10
	Spain	18	12	1	0	1	0	0	0	0	0	0	0	28
	Sweden	4	6	0	0	1	0	0	0	0	0	0	0	9
	Switzerland	10	7	0	0	0	0	0	1	0	0	0	0	16
	United Kingdom	12	18	0	0	1	0	0	0	0	0	0	0	29
	United States	5	6	0	0	1	1	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	19	20	1	0	1	1	0	0	0	0	0	0	36
Row 3	Treaty Partners (Others)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	135	148	3	0	6	4	0	7	0	0	0	2	261
<p>Notes According to further information provided by one competent authority, one MAP case has been added in the number of post-2015 allocation/attribution cases pending on 1 January 2017.</p>														

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	3	8	0	1	1	0	0	0	0	0	0	9
	Germany	5	18	0	0	0	1	0	0	0	0	0	22
	Sweden	2	3	0	0	0	0	0	2	0	0	0	3
	United Kingdom	1	5	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	7	24	0	2	0	0	0	0	0	2	0	27
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	18	58	0	3	1	1	0	2	0	2	0	67
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	Belgium	12.00	1.15		
	Denmark	14.50	1.15		
	France	14.37	1.15	5.14	7.85
	Germany	6.18	1.15		
	Netherlands	12.07	0.92		
	Spain	12.03	1.04		
	Sweden	2.96	0.26		
	Switzerland	3.72	1.15		
	United Kingdom	12.00	1.15		
	United States	6.36	1.15		
Row 2	Treaty Partners (de minimis rule applies)	8.15	0.89	0.13	0.23
Row 3	Treaty Partners (Others)				
	Total Average Time	10.90	1.05	4.31	6.58
<u>Notes:</u>					

Annex B

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

Table 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	Belgium	2.58	1.15		
	Germany	13.55	4.11		
	Sweden	8.40	0.69	2.53	5.87
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6.98	5.84	0.00	19.59
Row 3	Treaty Partners (Others)				
	Total Average Time	7.05	3.46	1.69	10.44
Notes:					

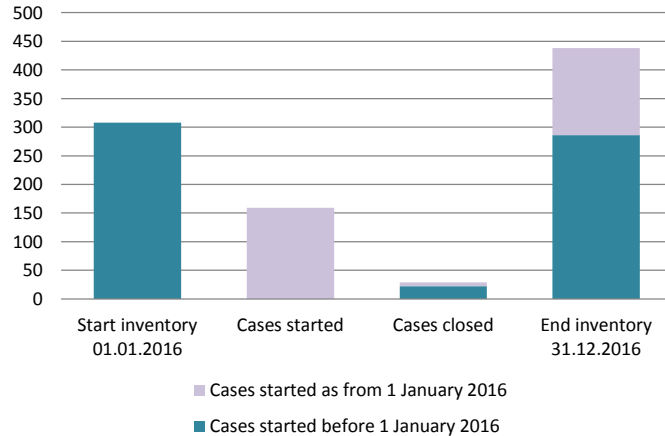
Annex B

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	9.78	1.75	3.43	7.87
<u>Notes:</u>					

Italy

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	161	0	4	157
Other cases	147	0	18	129

(1) The definition of MAP cases is based on the definition 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). In this respect, the cases that were submitted only under the EU Arbitration Convention were not included in the MAP statistics.

(2) The counting method of MAP cases is based on the counting method 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".

(3) The definitions of "Transfer pricing MAP Cases" and "Other MAP Cases" are the following:
 Transfer pricing MAP Cases: MAP cases where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).
 Other MAP Cases: Any MAP case that is not a transfer pricing case.

(4) The "average cycle time for cases completed, closed or withdrawn during the reporting period" reported in Column 14 is based on the method of computing the "average cycle time" 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".

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	139	5	134
Other cases	0	20	2	18

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	14.75
Other cases	39.44

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

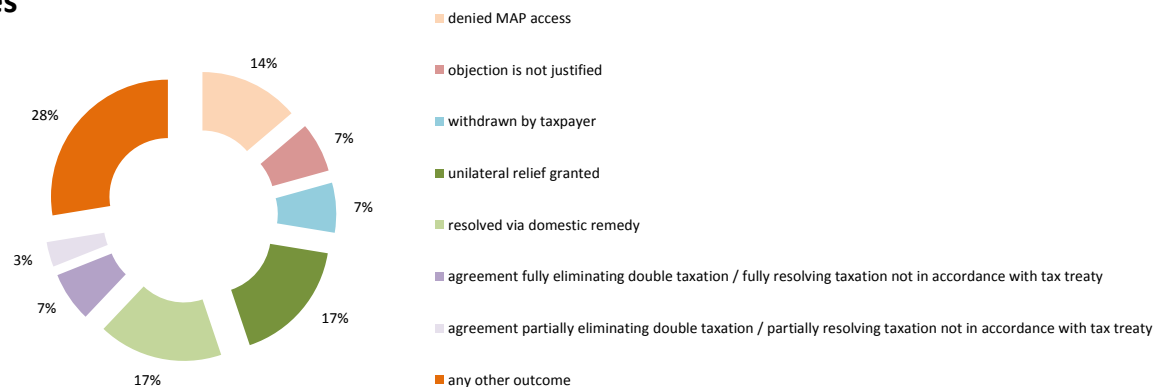
- (i) start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
- (ii) end date: one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process, or the date of the closing letter received from the other competent authority, or the date of the judgment that resolved the dispute at stake.

The average time is calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	4.96	1.15	n.a.	n.a.
Other cases	2.28	1.15	n.a.	n.a.

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	4	0	1	0	2	1	1	0	0	0	9
Cases started before 1 January 2016	2	0	0	0	2	0	0	0	0	0	4
Cases started as from 1 January 2016	2	0	1	0	0	1	1	0	0	0	5
Other cases (all)	0	2	1	5	3	1	0	0	0	8	20
Cases started before 1 January 2016	0	1	0	5	3	1	0	0	0	8	18
Cases started as from 1 January 2016	0	1	1	0	0	0	0	0	0	0	2
All cases	4	2	2	5	5	2	1	0	0	8	29

Italy specified that the other case with the outcome "objection is not justified" was submitted to and closed by the other competent authority and added in Italy's statistics accordingly.

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*⁶⁶) 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*).

⁶⁶ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Italy/Italie**

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	29	2			2	0	26	2	1	0		
2010	12	0			0	0	12	0	0	0		
2011	31	1			1	0	30	1	0	0		
2012	40	1			1	0	38	1	1	0		
2013	46	1			1	0	45	1	0	0		
2014	80	9			2	0	75	8	3	1		
2015			76	4	0	0	76	3	0	0		
Total	238	14	76	4	7	0	302	17	5	1	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Italy/Italie**

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	16	1			1	--	15	1	--	--		
2009	16	1			2	--	14	1	--	--		
2010	13	--			1	--	12	--	--	--		
2011	33	1			2	--	31	1	--	--		
2012	41	1			1	--	40	1	--	--		
2013	48*	2			--	--	46	1	2	1		
2014			80	9	--	--	80	9	--	--		
Total	167	6	80	9	7	--	236	14	2	1	--	--

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Italy/Italie**

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	15	1			1	0	13	1	1			
2008	4	0			1	0	3	0				
2009	17	1			1	0	16	1				
2010	14	0			1	0	13	0				
2011	33	1			0	0	33	1				
2012	41	1			0	0	41	1				
2013			50	2	1	0	49	2				
Total	124	4	50	2	5	0	168	6	1	0	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Italy/Italie**

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	12	1			--	--	11	1	1	--	--	--
2007	7	--			--	--	4	--	3	--	--	--
2008	6	--			1	--	5	--	--	--	--	--
2009	18	1			1	--	17	1	--	--	--	--
2010	18	--			3	--	13	--	2	--	--	--
2011	38	1			3	--	34	1	1	--	--	--
2012			44	1	2	--	42	1	--	--	--	--
Total	99	3	44	1	10	--	126	4	7	--	--	--

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Italy/Italie**

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	11	1			2	0	9	0	0	1		
2006	4	1			1	0	3	1	0	0		
2007	12	0			5	0	7	0	0	0		
2008	9	0			3	0	6	0	0	0		
2009	21	1			3	0	18	1	0	0		
2010	20	0			2	0	18	0	0	0		
2011			40	1	2	0	38	1	0	0		
Total	77	3	40	1	18	0	99	3	0	1		

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Italy/Italie**

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	5	--			--	--	4	--	1	--		
2005	8	1			1	--	7	1	--	--		
2006	4	1			--	--	4	1	--	--		
2007	12	--			--	--	12	--	--	--		
2008	9	--			--	--	9	--	--	--		
2009	26	1			5	--	21	1	--	--		
2010			22	--	2	--	20	--	--	--		
Total	64	3	22	--	8	--	77	3	1	--		

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Italy/Italie**

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	4				1		2		1			
2004	5				2		3					
2005	10	1			2		8	1				
2006	5	1			1		4	1				
2007	16				3		12		1			
2008	14				5		9					
2009			30	1	2		26	1	2			
Total	54	2	30	1	16		64	3	4			

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Italy/Italie**

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	9				8		1					
2003	4						3		1			
2004	6				1		5					
2005	13	1			2		10	1	1			
2006	9	1			3		5	1	1			
2007	20				2		16		2			
2008			14				14					
Total	61	2	14		16		54	2	5			

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Italy/Italie**

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	---	20				
Total	52	20	8	63	1	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Italy/Italie**

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	--	14				
Total	51	14	8	52	5	---