## Mutual Agreement Procedure Statistics per jurisdiction

# Liechtenstein

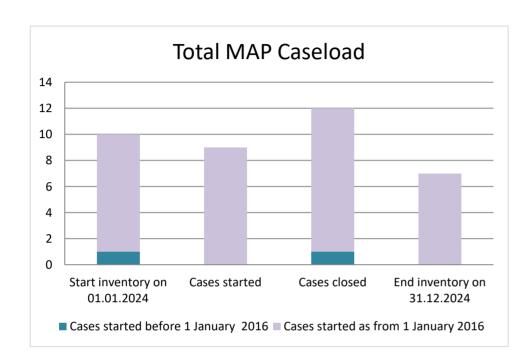
2016-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



### Liechtenstein

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	1	0	1	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	4	1	2	3
Other cases	5	8	9	4

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	138,90
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	1,04	1,15	n.a.	n.a.	
Other cases	12,56	1,99	1,85	13,14	

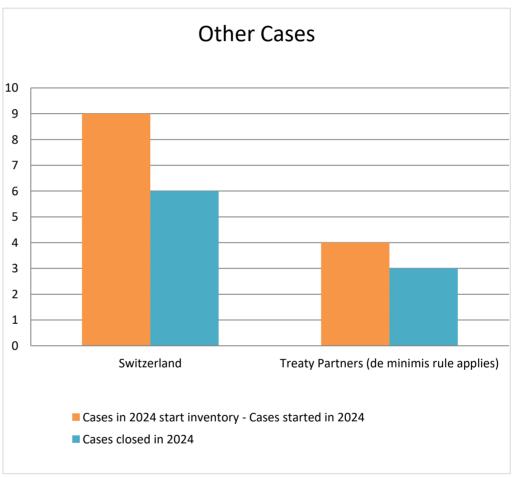
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

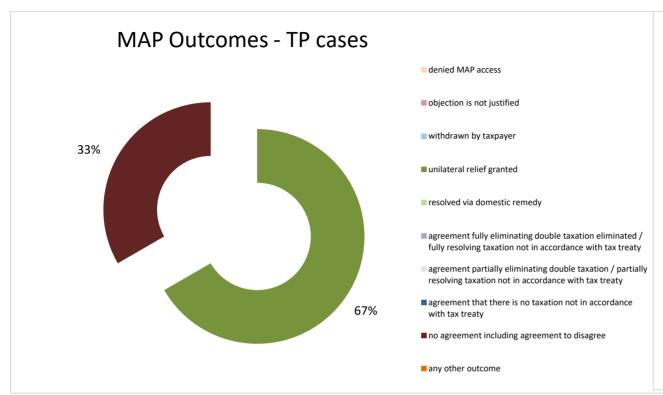
Note: the MAP cases started before 1 January 2016 and closed in 2024 are not shown in these graphs

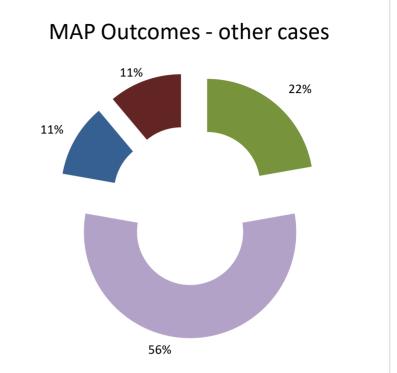




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	2	0	0	0	0	1	0	3
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	2	0	0	0	0	0	0	2
Other cases (all)	0	0	0	2	0	5	0	1	1	0	9
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	2	0	5	0	1	1	0	9
All cases	0	0	0	4	0	5	0	1	2	0	12

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			number of pre-2016 cases closed during the reporting period by outcome:											
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	resolving taxation not in	no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	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
	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
w 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	1	0	0	138,90
w 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
w 3	Total	1	0	0	0	0	0	0	0	0	1	0	0	138,90
	Notes:	•												

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Table 1: Attribution / Allocation MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome:									
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2024	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	there is no	no agreement including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2024
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
Treaty Partners (de minimis rule applies)	4	1	0	0	0	2	0	0	0	0	0	0	3
Total	4	1	0	0	0	2	0	0	0	0	0	0	3

Row 1

Notes:

	Table 2: Other MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2024	ı aurına tne	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2024
	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	Switzerland	3	6	0	0	0	2	0	3	0	1	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	2	2	0	0	0	0	0	2	0	0	1	0	1
	Total	5	8	0	0	0	2	0	5	0	1	1	0	4
	Notes:													

Notes:

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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	3						
>=2 and <4 years old	2						
>=4 and <6 years old	0						
>=6 years old	2						

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	Table 1: Attribution / Allocation MAP Cases										
			average time taken (in mont	ns) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
1	Treaty Partners (de minimis rule applies)	1,04	1,15								
	Total	1,04	1,15								

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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	1,04								
	Cases closed in the Bilateral stage									
	Notes:									

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Table 2: Other MAP Cases										
	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	"Start" to "End"  Receipt of taxpayer's MAP request to "Start"  "Start" to Milesto		Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Switzerland	5,05	2,02	2,20	0,18						
Treaty Partners (de minimis rule applies)	27,59	1,92	1,49	26,11						
Total	12,56	1,99	1,85	13,14						
	Column 1 Switzerland Treaty Partners (de minimis rule applies)	Column 1         Column 2           Switzerland         5,05           Treaty Partners (de minimis rule applies)         27,59	Treaty Partner   Start" to "End"   Receipt of taxpayer's MAP request to "Start"	Treaty Partner  "Start" to "End"  Column 1  Switzerland  Switzerland  Treaty Partners (de minimis rule applies)  average time taken (in months) for post-2015 cases from:  Receipt of taxpayer's MAP request to "Start"  Column 2  Column 3  Column 4  5,05  2,02  2,20  1,49						

Notes:

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

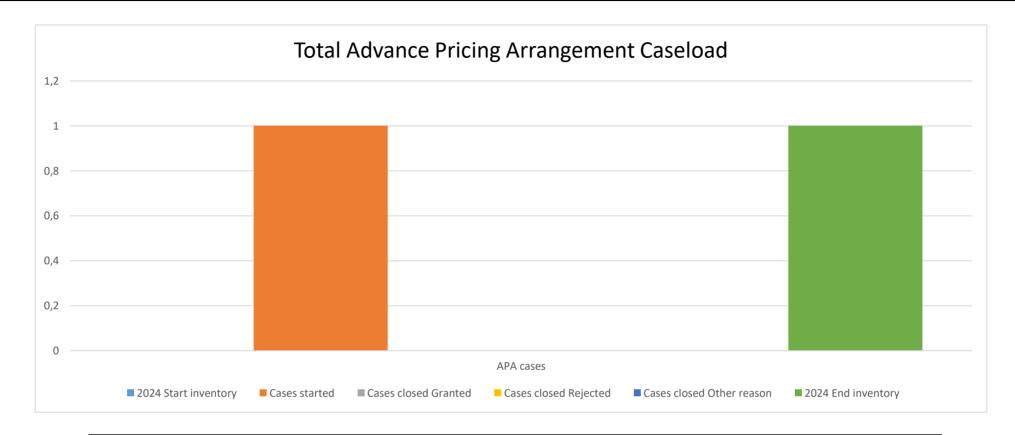
	Annex to Table	2: Other MAP Cases
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	5,61
	Cases closed in the Bilateral stage	14,56
	Notes:	

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			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										
1	Total Average Time	10,47	1,83	1,85	13,14										
	Notes:	<del>.</del>													

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## Liechtenstein



	2024 Stort			Cases close	ed		Average time taken in
	2024 Start inventory	Cases started	Granted	Rejected	Other reason	2024 End inventory	months to grant APAs during the reporting period
APA cases	0	1	0	0	0	1	n.a.

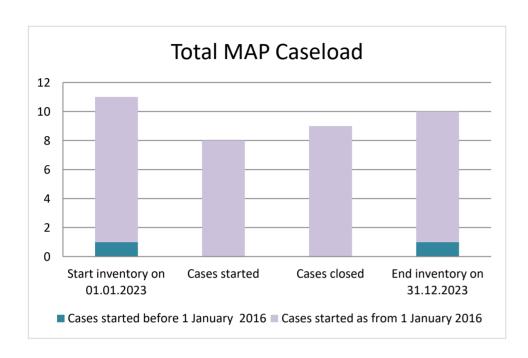
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				Table 1: APA Sta	tistics			
		APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons		Average time taken in months t grant APAs during the reportin period
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
1		0	1	0	0	0	1	n.a.
	Notes:							
	Reporting period followed	From 2024-01-01 to 2024-12-31			•		-	

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## Liechtenstein

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	1	0	0	1
Other cases	0	0	0	0

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	3	2	1	4
Other cases	7	6	8	5

## Average time needed to close MAP cases

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

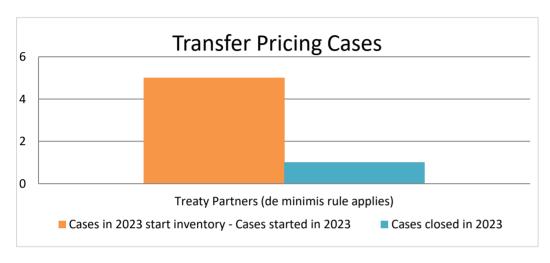
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	2,83	1,15	n.a.	n.a.	
Other cases	12,94	2,48	4,68	8,32	

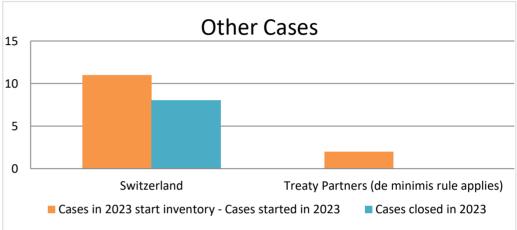
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

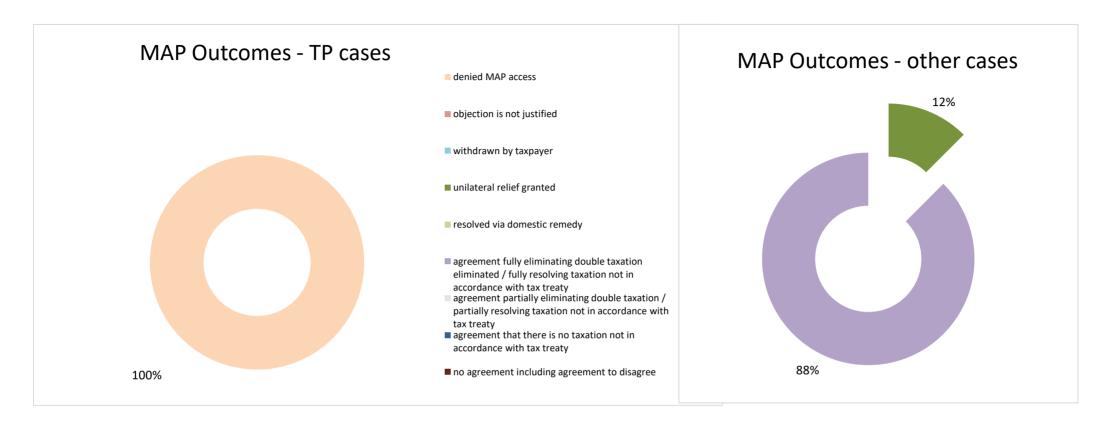
Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs





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.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	eliminating double taxation eliminated / fully esolving taxation not in accordance with		no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
Other cases (all)	0	0	0	1	0	7	0	0	0	0	8
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	7	0	0	0	0	8
All cases	1	0	0	1	0	7	0	0	0	0	9

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#### Annex A

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

				numbe	er of pre-20	16 cases close	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	denied objection MAP is not access justified		withdrawn by taxpayer grante		remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.

Row 1 Row 2 Row 3

Notes:

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

				Table 1: A	Attribution / A	location MA	P Cases						
					n	umber of pos	st-2015 case	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2023	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2023
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
Treaty Partners (de minimis rule applies)	3	2	1	0	0	0	0	0	0	0	0	0	4
Total	3	2	1	0	0	0	0	0	0	0	0	0	4

Row 1

Notes:

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

						Table 2: Of	her MAP Ca	ses						
						ı	number of po	st-2015 case	es closed during the	e reporting period by o	outcome			
	Column 1 Switzerland Treaty Partners (de minimis rule applies) Total Notes:	no. of post- 2015 cases in MAP inventory on 1 January 2023	started	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	resolving taxation	Jagreement that	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2023
	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	Switzerland	6	5	0	0	0	1	0	7	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	1	1	0	0	0	0	0	0	0	0	0	0	2
	Total	7	6	0	0	0	1	0	7	0	0	0	0	5
	Notes:			•					_					

2023 MAP Statistics - Liechtenstein.xlsx

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	6				
>=2 and <4 years old	0				
>=4 and <6 years old	1				
>=6 years old	2				

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							
		average time taken (in months) for post-2015 cases from:						
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"			
	Column 1	Column 2	Column 3	Column 4	Column 5			
Row 1	Treaty Partners (de minimis rule applies)	2,83	1,15					
	Total	2,83	1,15					

Notes:

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

	Annex to Table 1: Attri	bution / 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	3
	Cases closed in the Bilateral stage	0
	Notes:	

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

Table 2: Other MAP Cases							
	average time taken (in months) for post-2015 cases from:						
Treaty Partner	"Start" to "End"  Receipt of taxpayer's MAP request to "Start"		"Start" to Milestone 1	Milestone 1 to "End"			
Column 1	Column 2	Column 3	Column 4	Column 5			
Switzerland	12,94	2,48	4,68	8,32			
Total	12,94	2,48	4,68	8,32			

Row 1

Notes:

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

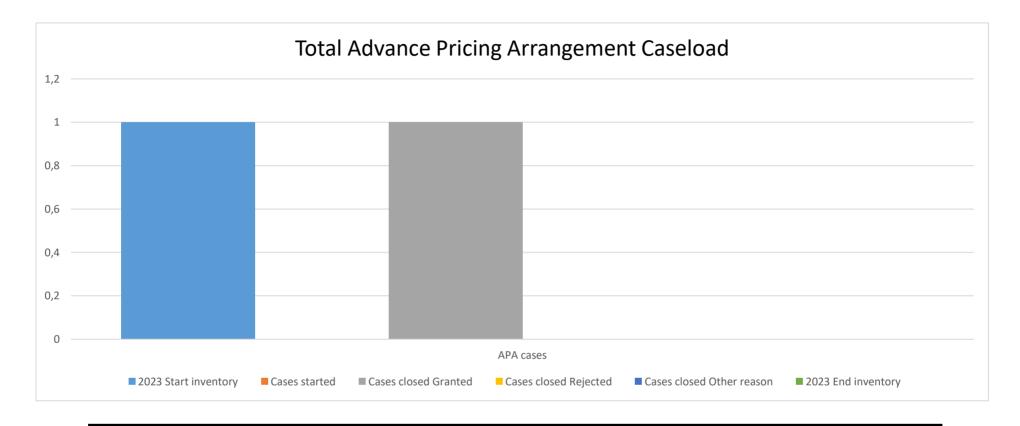
	Annex to Ta	able 2: Other MAP Cases
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	1
	Cases closed in the Bilateral stage	15
	Notes:	

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			
v 1	<b>Total Average Time</b>	11,82	2,33	4,68	8,32			
	Notes:	•	·					

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## Liechtenstein



				Cases closed			Average time taken in	
			Cases started	Granted	Rejected	Other reason	2023 End inventory	months to grant APAs during the reporting period
ĺ	APA cases	1	0	1	0	0	0	32,81

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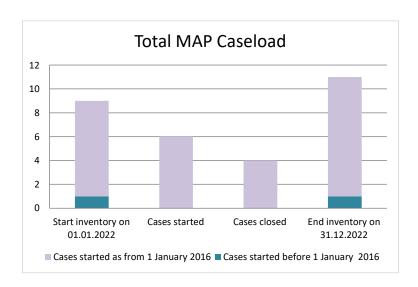
### Annex C

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

	Table 1: APA Statistics								
		APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period	
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	
Row 1		1	0	1	0	0	0	32,81	
•	Notes:								
	Reporting period followed	From 2023-01-01 to 2023-12-31							

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#### Liechtenstein



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

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	2	1	0	3
Other cases	6	5	4	7

### Average time needed to close MAP cases

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

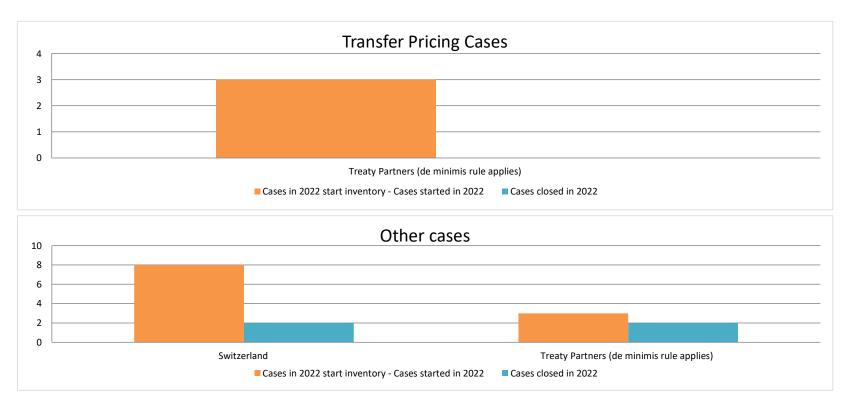
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	23.88	3.91	7.56	23.89

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

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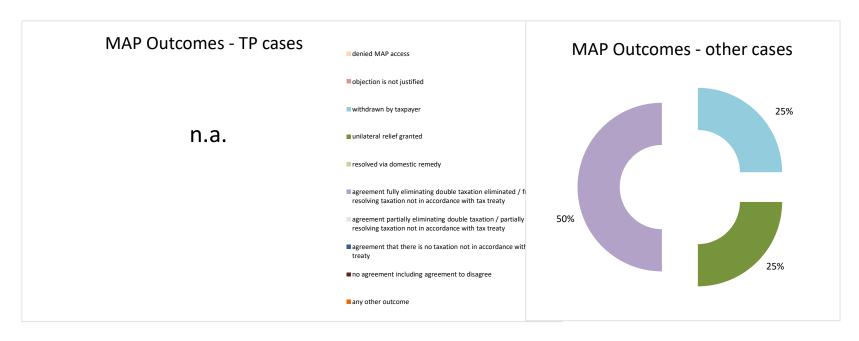
### Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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

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#### 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	denied MAP access	objection is not justified	withdrawn by taxpayer	roliof	resolved via domestic remedy	taxation / fully resolving	resolving taxation not in accordance	no taxation not in	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	2016 cases
	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
ow 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
ow 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
				_	_	_	_		0	0	0	0	1	
ow 3	Total	1	0	0	0	0	0	0	0	0	U	U		n.a.

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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														
				number of post-2015 cases closed during the reporting period by outcome:											
			no. of post- 2015 cases started during the reporting period		objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	tnere is no	no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Treaty Partners (de minimis rule applies)	2	1	0	0	0	0	0	0	0	0	0	0	3	
	Total	2	1	0	0	0	0	0	0	0	0	0	0	3	
	Notes:														

2022 MAP Statistics - Liechtenstein.xlsx

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

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

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

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

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#### 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												
	average time taken (in mon	e time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
Column 1	Column 2	Column 3	Column 4	Column 5								
Switzerland	20.19	1.15	3.91	35.31								
Treaty Partners (de minimis rule applies)	27.57	6.67	9.39	18.18								
Total	23.88	3.91	7.56	23.89								

Row 1 Row 2

Notes:

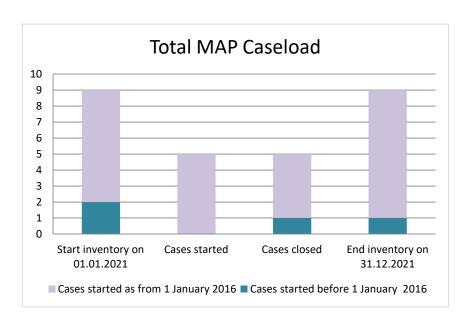
## Annex B

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								
1 Total	Average Time	n.a.	n.a.	n.a.	n.a.								
Notes:	<u>s:</u>												

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## Liechtenstein



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	1	1	2
Other cases	5	4	3	6

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	67.89

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.

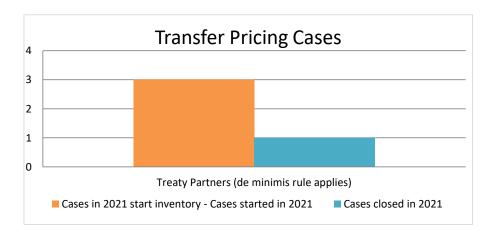
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.72	1.15	1.12	2.60
Other cases	3.90	6.70	2.35	1.45

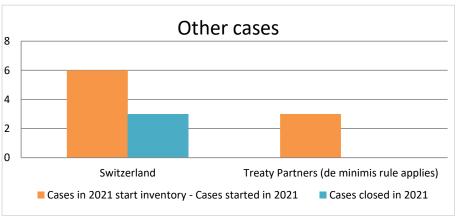
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2021 MAP Statistics - Liechtenstein.xlsx Page 1/9

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

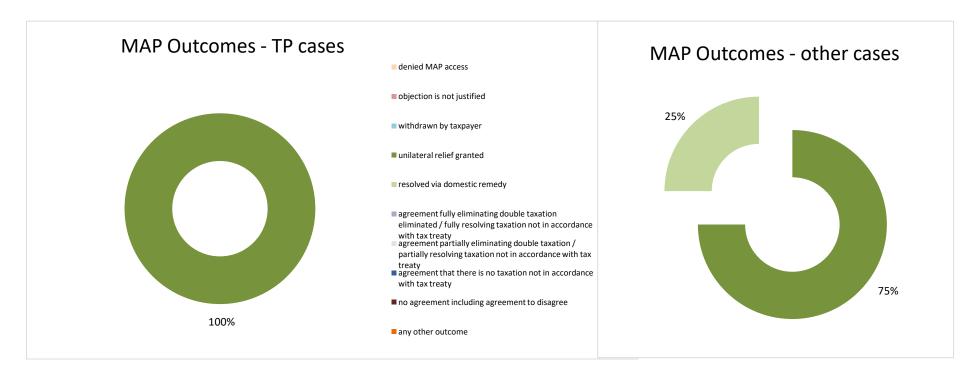
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





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.

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

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### Annex A

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

				numbe	er of pre-201	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	l reliet	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	1	0	0	0	0	1	0	0	0	0	0	0	67.89
Total	2	0	0	0	0	1	0	0	0	0	0	1	67.89
Notes:													

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

					n	umber of po	st-2015 case	s closed during the	e reporting period by o	outcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	I agreement	agreement to	any other	no. of po 2015 cas remaining MAP inven on 31 Decemb 2021
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column '
Treaty Partners (de minimis rule applies)	2	1	0	0	0	1	0	0	0	0	0	0	2
Total	2	1	٥	Λ	0	1	n	0	0	n	0	n	2

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

Table 2: Other MAP Cases													
				r	umber of po	st-2015 case	es closed during the	e reporting period by o	outcome				
	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Switzerland	2	4	0	0	0	3	0	0	0	0	0	0	3
Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	5	4	0	0	0	3	0	0	0	0	0	0	6

Annex B

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

		Table 1: Attribution	n / Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'
	Column 1	Column 2	Column 3	Column 4	Column 5
1	Treaty Partners (de minimis rule applies)	3.72	1.15	1.12	2.60
	Total	3.72	1.15	1.12	2.60
No	otes:	•			

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

	Table 2: Other MAP Cases											
ſ		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
	Switzerland	3.90	6.70	2.35	1.45							
	Total	3.90	6.70	2.35	1.45							

Row 1

Notes:

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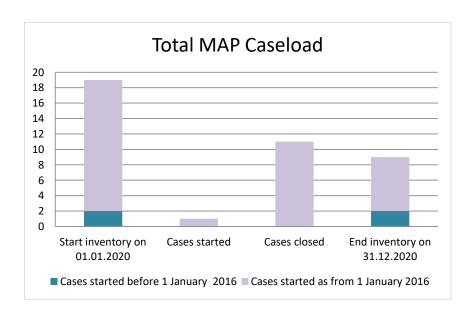
## Annex B

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) fo	r post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
ow 1	Total Average Time	3.86	5.31	2.04	1.74
	Notes:		•		

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## Liechtenstein



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	3	0	1	2
Other cases	14	1	10	5

# 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.

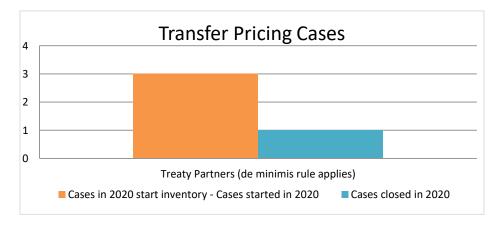
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	39.68	1.15	22.42	17.26
Other cases	14.47	1.14	4.20	10.26

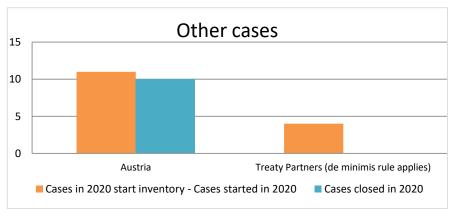
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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# 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

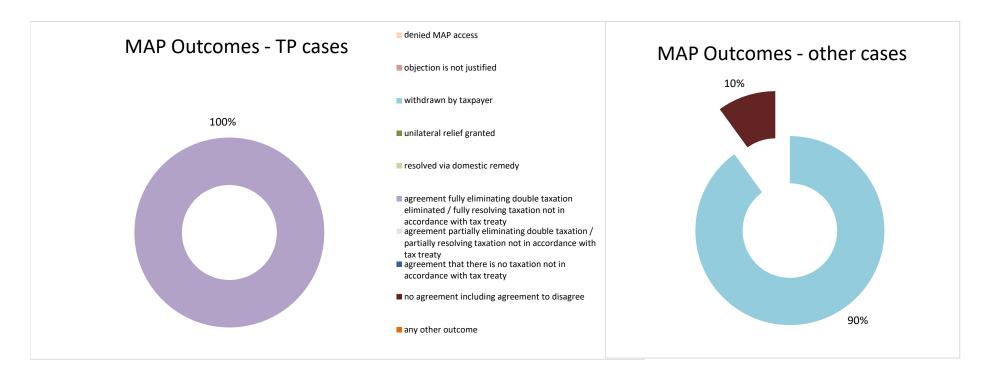




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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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	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	0	0	9	0	0	0	0	0	1	0	10
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	9	0	0	0	0	0	1	0	10
All cases	0	0	9	0	0	1	0	0	1	0	11

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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	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Γotal	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Notes: Definition of a Mand counting of Category of cas	MAP cases	more than o	ne taxpayer as ed in the MAP S	one case. tatistics Reporting	Framework: (i)	An attribution/alloc	ation MAP case is a M	work" is used by Liechte  IAP case where the tax  as a transfer pricing M.	payer's MAP request	relates to (a) the	attribution of p	profits to a perm	anent
Notes on the co average time	mputation of		the other comp					MAP Statistics Reporting shall be the date on whether the date on whether the state of the state					

number of pre-2016 cases closed during the reporting period by outcome:

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

				Table 1	1: Attribution	Allocation I	MAP Cases						
						number of	post-2015 cas	es closed during the repo	orting period by outcom	ne:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		agreement that there is no taxation not in accordance with tax treaty	no agreement	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	1	0	0	0	0	2
Total	3	0	0	0	0	0	0	1	0	0	0	0	2

Notes:

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

						Table 2:	Other MAP (	Cases						
							number of	post-2015 cas	es closed during the rep	oorting period by outco	me			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty		there is no	no agreement including	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	11	0	0	0	9	0	0	0	0	0	1	0	1
Row 2	Treaty Partners (de minimis rule applies)	3	1	0	0	0	0	0	0	0	0	0	0	4
	Total	14	1	0	0	9	0	0	0	0	0	1	0	5
	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	n / Allocation MAP Cases						
	average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
1	Treaty Partners (de minimis rule applies)	39.68	1.15	22.42	17.26				
	Total	39.68	1.15	22.42	17.26				

### Annex B

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

Table 2: Other MAP Cases									
		average time taken (in mon	ths) for post-2015 cases from:						
Treaty Partner	Milestone 1 to "End"								
Column 1	Column 2	Column 3	Column 4	Column 5					
Austria	14.47	1.14	4.20	10.26					
Total	14.47	1.14	4.20	10.26					

Row 1

Notes:

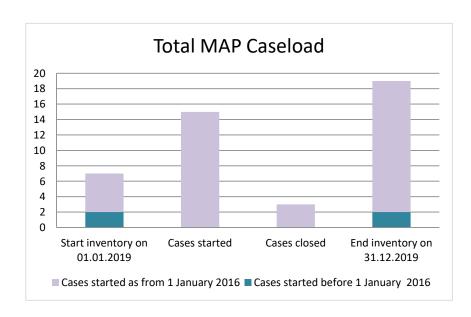
## Annex B

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								
ow 1	Total Average Time	16.76	1.14	5.86	10.90								
	Notes:												

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## Liechtenstein



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

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	3	0	0	3
Other cases	2	15	3	14

# Average time needed to close MAP cases

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

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

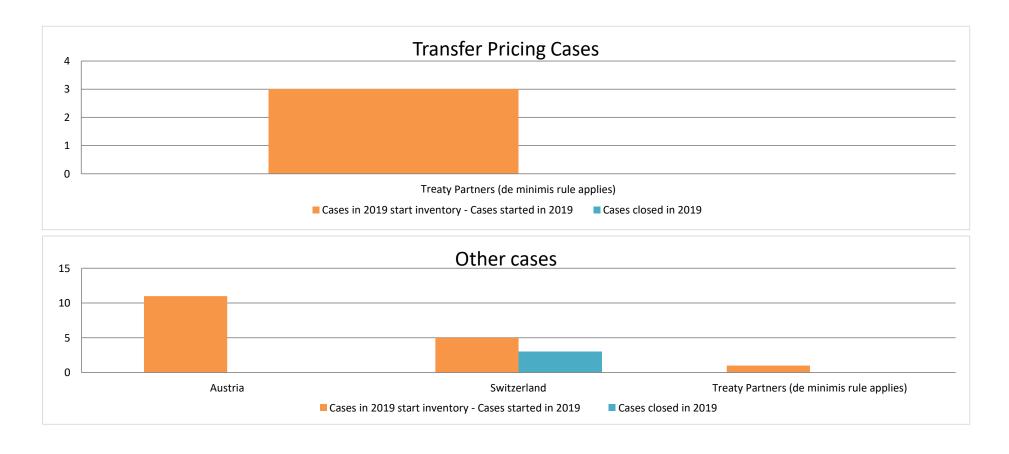
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.29	1.15	2.24	1.66

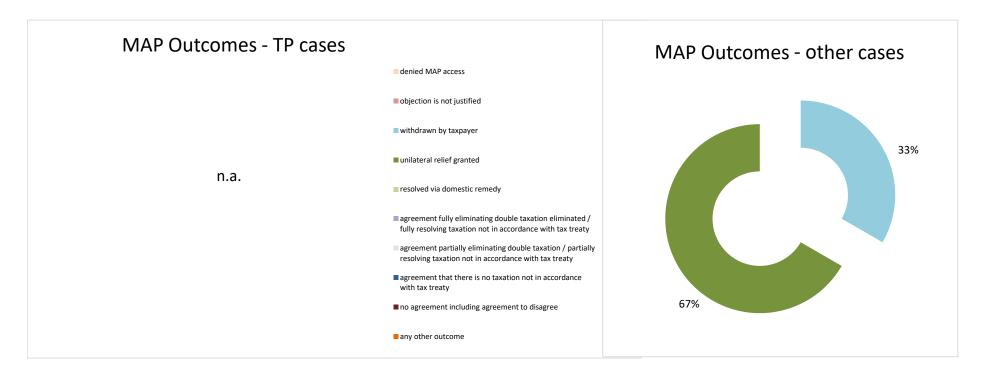
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

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



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

#### Annex A

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

						numbe	r of pre-2016	cases closed during the	reporting period by outcome	):				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	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	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
	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	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
	and counting of Category of cas	Notes:  Definition of a MAP case and counting of MAP cases and counting of MAP cases.  Category of cases  The definition of a MAP case as set out in Annex D of the document "MAP Statistics Reporting Framework" is used by Liechtenstein. For pre-2016 cases, Liechtenstein counted cases concerning to more than one taxpayer as one case.  The definitions of "attribution/allocation cases" and "other cases" as set out in Annex D of the document "MAP Statistics Reporting Framework" are used by Liechtenstein.  The average time taken to close pre-2016 cases was computed by applying the rules as set out in the MAP Statistics Reporting Framework. For the end date of other cases, if the taxpayer is informed by the other competent authority that the										ormed about the		

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														
						nu	mber of post	-2015 cases	closed during the	reporting period by ou	ıtcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	no taxation	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Т	reaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	3	0	0	0	0	0	0	0	0	0	0	0	3

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

		Table 2: Other MAP Cases												
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	double taxation /	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	1	10	0	0	0	0	0	0	0	0	0	0	11
	Switzerland	1	4	0	0	1	2	0	0	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	15	0	0	1	2	0	0	0	0	0	0	14

Annex B

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

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

### 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										
ſ			average time taken (in mon	ths) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
	Switzerland	3.29	1.15	2.24	1.66						
	Total	3.29	1.15	2.24	1.66						

Row 1

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						
/ 1	Total Average Time	3.29	1.15	2.24	1.66						
	Notes:										

## Liechtenstein

## **Total MAP Caseload**



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

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	0	1	1
Other cases	4	0	3	1

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	6	0	2	4
Other cases	0	3	2	1

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	81.73
Other cases	37.14

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the rules as set out in the MAP Statistics Reporting Framework. For the end date of other cases, if the taxpayer is informed about the outcome by the other competent authority and Liechtenstein is not aware of that date, the closing date shall be the date on which Liechtenstein is informed by the other competent authority that the MAP case is considered to be closed.

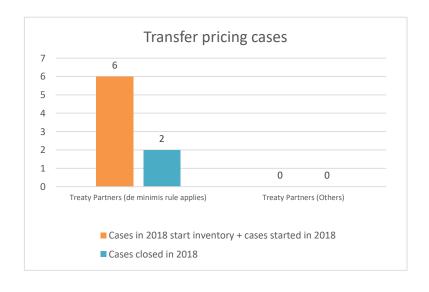
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.34	1.15	n.a.	n.a.
Other cases	0.27	0.58	n.a.	n.a.

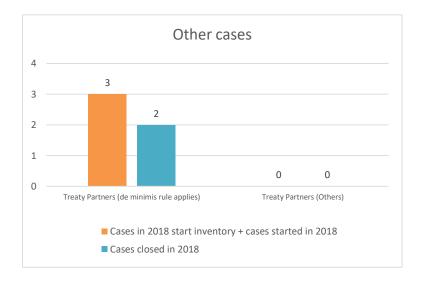
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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# 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



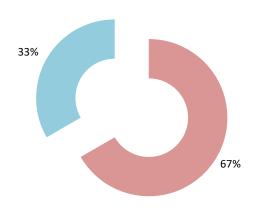


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

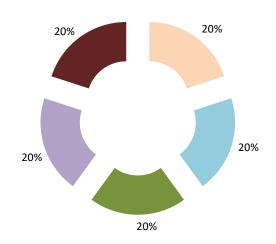
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## **MAP Outcomes - TP cases**





## **MAP Outcomes - other cases**



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

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#### Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	2	0	0	1	0	0	0	0	0	0	0	1	81.73
Others	4	0	0	1	0	0	1	0	0	1	0	1	37.14
Total	6	0	0	2	0	0	1	0	0	1	0	2	48.29

## Row 1 Row 2 Row 3

#### Notes:

- 1) The definition of a MAP case as set out in Annex D of the document "MAP Statistics Reporting Framework" is used by Liechtenstein. For pre-2016 cases, Liechtenstein counted cases concerning the taxation of more than one taxpayer as one case.
- 2) The definitions of "attribution/allocation cases" and "other cases" as set out in Annex D of the document "MAP Statistics Reporting Framework" are used by Liechtenstein.
- 3) The average time taken to close pre-2016 cases was computed by applying the rules as set out in the MAP Statistics Reporting Framework. For the end date of other cases, if the taxpayer is informed about the outcome by the other competent authority and Liechtenstein is not aware of that date, the closing date shall be the date on which Liechtenstein is informed by the other competent authority that the MAP case is considered to be closed.

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

					n	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of p 2015 ca remainir MAP inve on 3' December
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column
Column 1	Column 2	Column											
Column 1 Treaty Partners (de minimis rule applies)	Column 2 6	0	0	2	0	0	0	0	0	0	0	0	4
4		0		0	0	0	0	0	0	0	0	0	4 0

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						
			number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	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	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining ir MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 2 Treaty Partners (de minimis rule applies)	0	3	1	0	0	1	0	0	0	0	0	0	1
ow 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	3	1	0	0	1	0	0	0	0	0	0	1
Notes:										•	•		

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

	average time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (de minimis rule applies)	16.34	1.15	n.a.	n.a.							
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.							
Total Average Time	16.34	1.15	n.a.	n.a.							
Notes:											

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

	Table 2: Other MAP Cases											
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
2 Tre	eaty Partners (de minimis rule applies)	0.27	0.58	n.a.	n.a.							
Tre	eaty Partners (Others)	n.a.	n.a.	n.a.	n.a.							
Tot	tal Average Time	0.27	0.58	n.a.	n.a.							

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

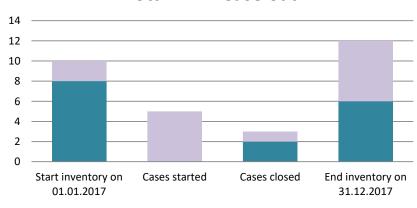
### Annex B

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

			Table 3: All MAP Cases		
			average time taken (in months) t	or 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	<b>Total Average Time</b>	8.30	0.86	n.a.	n.a.
	Notes:				

## Liechtenstein

## **Total MAP Caseload**



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

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	3	0	1	2
Other cases	5	0	1	4

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	4	0	6
Other cases	0	1	1	0

# Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	56.98
Other cases	29.19

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the rules as set out in the MAP Statistics Reporting Framework. For the end date of other cases, if the taxpayer is informed about the outcome by the other competent authority and Liechtenstein is not aware of that date, the closing date shall be the date on which Liechtenstein is informed by the other competent authority that the MAP case is considered to be closed.

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	0.33	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

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# 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

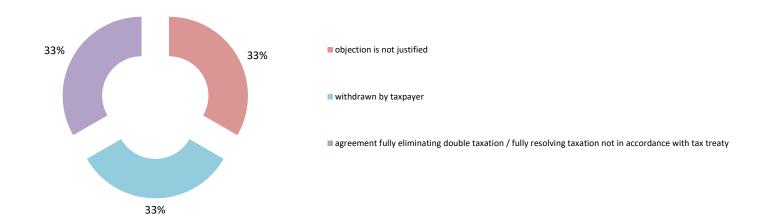




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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## **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	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	1	0	0	0	1	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
All cases	0	1	1	0	0	1	0	0	0	0	3

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#### Annex A

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

_	ory of	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified		unilateral	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in	resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre- 2016 cases during the reporting period
Colu	ımn 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
Attributi w 1 Allocation		3	0	0	1	0	0	0	0	0	0	0	2	56.98
ow 2 Others		5	0	0	0	0	0	1	0	0	0	0	4	29.19
w 3 Total		8	0	0	1	0	0	1	0	0	0	0	6	43.09

#### Notes:

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<sup>1)</sup> The definition of a MAP case as set out in Annex D of the document "MAP Statistics Reporting Framework" is used by Liechtenstein. For pre-2016 cases, Liechtenstein counted cases concerning the taxation of more than one taxpayer as one case.

<sup>2)</sup> The definitions of "attribution/allocation cases" and "other cases" as set out in Annex D of the document "MAP Statistics Reporting Framework" are used by Liechtenstein.

<sup>3)</sup> The average time taken to close pre-2016 cases was computed by applying the rules as set out in the MAP Statistics Reporting Framework. For the end date of other cases, if the taxpayer is informed about the outcome by the other competent authority and Liechtenstein is not aware of that date, the closing date shall be the date on which Liechtenstein is informed by the other competent authority that the MAP case is considered to be closed.

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

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

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

					Table 2: O	ther MAP Ca	ses						
			number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post-2015 cases remaining MAP inventory o 31 December 201
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
Treaty Partners (de minimis rule applies)	0	1	0	1	0	0	0	0	0	0	0	0	0
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	1	0	1	0	0	0	0	0	0	0	0	0

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

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)				
Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.

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

Table 2: Other MAP Cases											
average time taken (in months) for post-2015 cases from:											
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (de minimis rule applies)	0.33	1.15									
Treaty Partners (Others)											
Total Average Time	0.33	1.15	n.a.	n.a.							
Notes:	-										

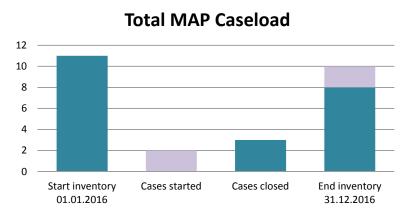
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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	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					
w 1 Total Average Time	0.33	1.15	n.a.	n.a.					
Notes:									

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## Liechtenstein



■ Cases started as from 1 January 2016 ■ Cases started before 1 January	ary 2016
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Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory	
Transfer pricing cases	4	0	1	3	
Other cases	7	0	2	5	

<sup>(1)</sup> MAP case: The definition of a MAP case as set out in Annex D of the document "MAP Statistics Reporting Framework" is used by Liechtenstein.

<sup>(3)</sup> Category of cases: Since Liechtenstein has not reported any MAP statistics so far, the categories of cases will be the ones suggested in the statistics reporting table; i.e. transfer pricing cases and other cases.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory	
Transfer pricing cases	0	2	0	2	
Other cases	0	0	0	0	

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	19.04
Other cases	15.50

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

(i) start date: the rules as set out in the MAP Statistics Reporting Framework for cases that started as from 1 January 2016. However, as an exception for one case the date when the MAP request was received was considered to be the start date to avoid that this case would have been incorrectly classified as having a start date later than 31 December 2015 while being a case that started before 1 January 2016; and

(ii) end date: the date when the official information of the outcome is reported to the taxpayer (if this information is available to Liechtenstein in cases where the taxpayer is informed by the other competent authority); if this information is not available, the date of notification by the other competent authority to Liechtenstein informing it that the taxpayer has been informed about the outcome of the MAP case.

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

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<sup>(2)</sup> Counting of MAP cases: For cases started before 1 January 2016, Liechtenstein counted cases concerning the taxation of more than one taxpayer as one case.

## **MAP Outcomes**



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

2016 MAP Statistics Page 2/2