Mutual Agreement Procedure Statistics per jurisdiction

Lithuania

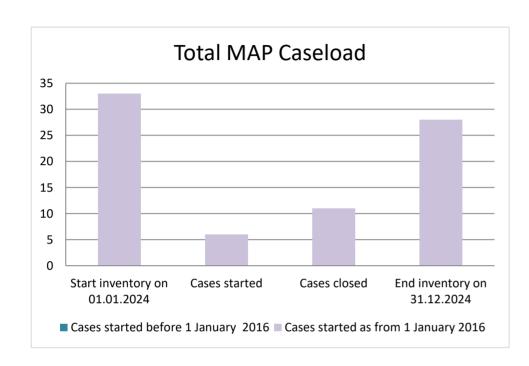
2015 (pre-MAP Statistics Reporting Framework) and 2016-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



Lithuania

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	5	4	4	5
Other cases	28	2	7	23

Average time needed to close MAP cases

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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	17,59	1,18	10,35	7,24	
Other cases	33,77	2,37	5,50	27,29	

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax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	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	4	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	0	0	0	4	0	0	0	0	4
Other cases (all)	0	0	1	0	0	6	0	0	0	0	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	0	0	6	0	0	0	0	7
All cases	0	0	1	0	0	10	0	0	0	0	11

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					numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
	no. of pre-2016 cases in MAP inventory on 1 January 2024		denied MAP access	is not by taxpayer		granted 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		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 2024	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
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

Lithuania -2024.xlsx

	Table 1: Attribution / Allocation MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome:										
	no. of post- 2015 cases in MAP inventory on 1 January 2024	started	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	resolving taxation not in accordance	there is no taxation not in	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)	5	4	0	0	0	0	0	4	0	0	0	0	5	
Total	5	4	0	0	0	0	0	4	0	0	0	0	5	

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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	during the	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	resolving taxation	Tagreement that	including agreement to	any other outcome	no. of post-2019 cases remaining MAP inventory of 31 December 202
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
United States	19	0	0	0	0	0	0	0	0	0	0	0	19
Treaty Partners (de minimis rule applies)	9	2	0	0	1	0	0	6	0	0	0	0	4
Total	28		_	0	4	0	0	6	0	0	0	0	23

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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	27						
>=2 and <4 years old	6						
>=4 and <6 years old	0						
>=6 years old	0						

	Table 1: Attribution / Allocation MAP Cases										
			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)	17,59	1,18	10,35	7,24						
	Total	17,59	1,18	10,35	7,24						

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	Annex to Table 1: Attribution / Allocation MAP Cases									
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'								
	Column 1	Column 2								
Row 1	Cases closed in the Unilateral stage	n.a.								
	Cases closed in the Bilateral stage	n.a.								
	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"	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)	33,77	2,37	5,50	27,29						
	Total	33,77	2,37	5,50	27,29						

Notes:

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

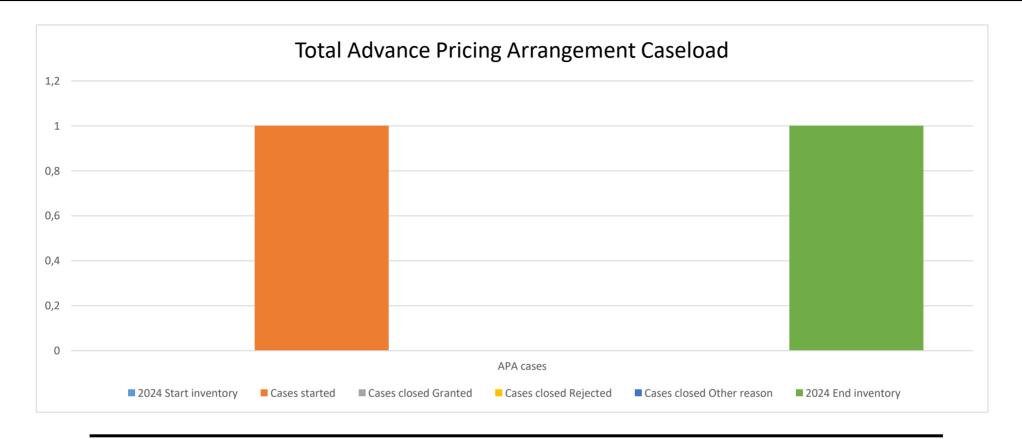
	Annex to Table	2: Other MAP Cases
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	11,00
	Notes:	

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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								
Total Average Time	27,89	1,94	7,44	19,27								
Notes:	•											

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Lithuania



				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.

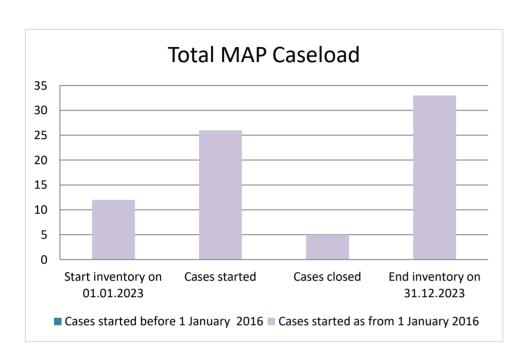
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				Table 1: APA Sta	tistics			
		APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons		Average time taken in months to grant APAs during the reporting period
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
ow 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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Lithuania

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	0	0	0	0
Other cases	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	3	1	5
Other cases	9	23	4	28

Average time needed to close MAP cases

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

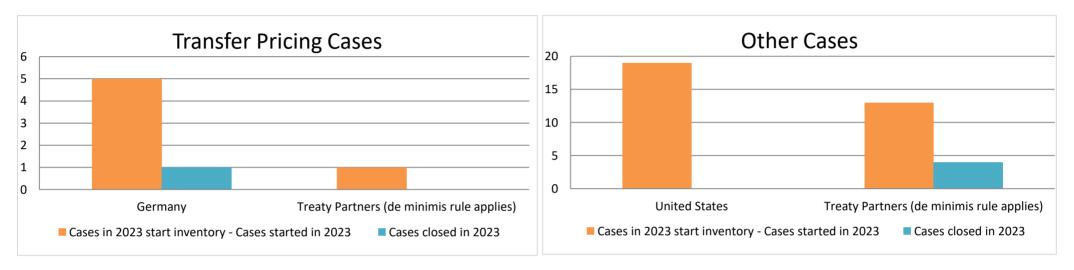
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	38,07	9,30	6,35	31,73	
Other cases	11,18	2,27	11,02	2,56	

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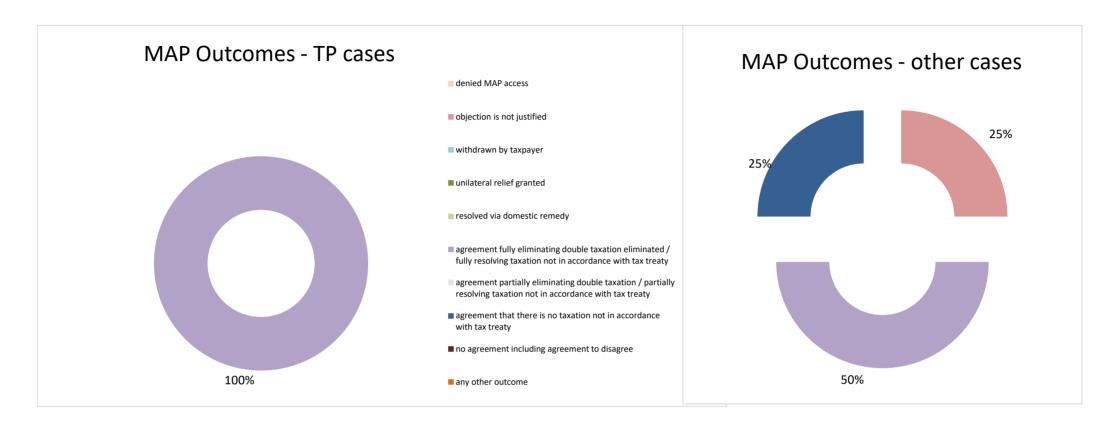
Overview of MAP partners (only for cases started as from 1 January 2016)

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	Iobjection is not I withdrawn by Tunilateral relief I			resolving taxation not in	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	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	1	0	0	0	2	0	1	0	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	0	0	0	2	0	1	0	0	4
All cases	0	1	0	0	0	3	0	1	0	0	5

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Annex A

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

				numb	er of pre-20	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 2023	denied objection		withdrawn by taxpayer granted		remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving taxation not in accordance	with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

Row 1 Row 2 Row 3

Notes:

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

					Table 1: A	Attribution / A	llocation MA	AP Cases							
				number of post-2015 cases closed during the reporting period by outcome:											
	Column 1 Germany Treaty Partners (de minimis rule applies) Total	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	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 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	Germany	2	3	0	0	0	0	0	1	0	0	0	0	4	
Row 2	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1	
	Total	3	3	0	0	0	0	0	1	0	0	0	0	5	
	Notes:														

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

						Table 2: Ot	her MAP Ca	ses						
				number of post-2015 cases closed during the reporting period by outcome										
	Column 1 United States Treaty Partners (de minimis rule applies) Total Notes:	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 / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement	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	United States	0	19	0	0	0	0	0	0	0	0	0	0	19
Row 2	Treaty Partners (de minimis rule applies)	9	4	0	1	0	0	0	2	0	1	0	0	9
	Total	9	23	0	1	0	0	0	2	0	1	0	0	28
	Notes:			•		_					_	_		

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	27				
>=2 and <4 years old	6				
>=4 and <6 years old	0				
>=6 years old	0				

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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: Attribution / Allocation MAP Cases							
	average time taken (in months) for post-2015 cases from:						
Treaty Partner		Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"			
Column 1	Column 2	Column 3	Column 4	Column 5			
Germany	38,07	9,30	6,35	31,73			
Total	38,07	9,30	6,35	31,73			

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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	0
	Cases closed in the Bilateral stage	38
	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: 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)	11,18	2,27	11,02	2,56			
Total	11,18	2,27	11,02	2,56			

Row 1

Notes:

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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 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	0
	Cases closed in the Bilateral stage	11
	Notes:	

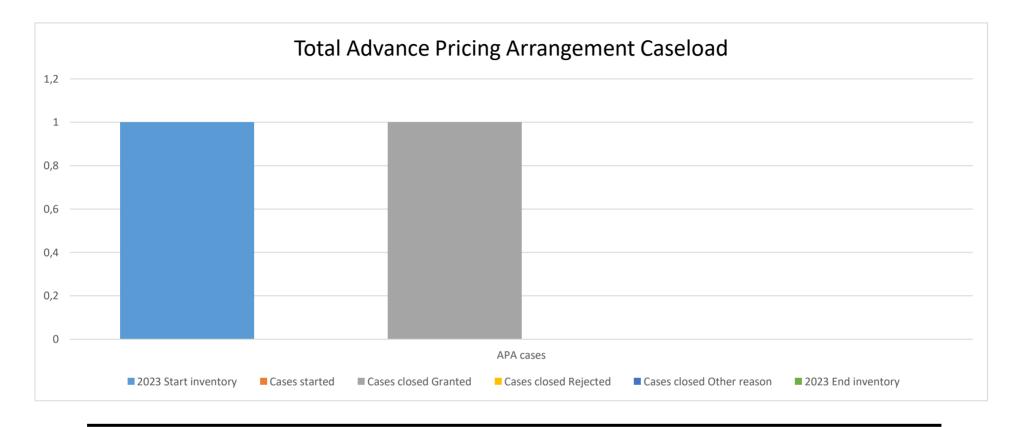
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MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

		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			
w 1	Total Average Time	16,55	3,67	9,46	12,28			
	Notes:	•						

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				Cases closed			Average time taken in	
		2023 Start inventory	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	20

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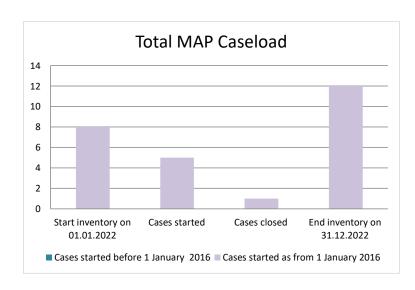
Annex C

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	20		
	Notes:									
	Reporting period followed	From 2023-01-01 to 2023-12-31								

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Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
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	1	3	1	3
Other cases	7	2	0	9

Average time needed to close MAP cases

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

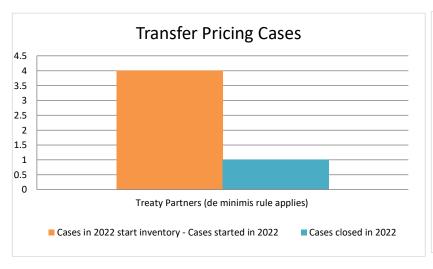
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.00	1.00	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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)

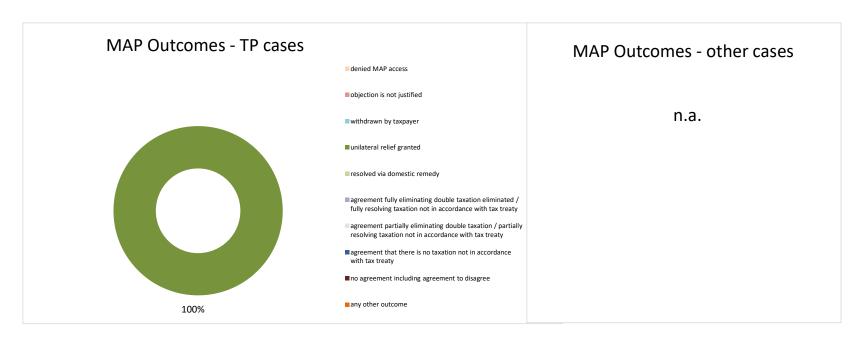
Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs





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

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Annex A

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

					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 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving	resolving taxation not in accordance	no taxation not in	no agreement including agreement to disagree	any other 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
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													

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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 / A	location MA	P Cases						
							number of po	st-2015 case	s closed during the	reporting period by ou	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	started during		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	resolving taxation not		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)	1	3	0	0	0	1	0	0	0	0	0	0	3
	Total	1	3	0	0	0	1	0	0	0	0	0	0	3
	Notes:													

Annoy D

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

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2015 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	***	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	no agreement including agreement to disagree	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)	7	2	0	0	0	0	0	0	0	0	0	0	9
	Total	7	2	0	0	0	0	0	0	0	0	0	0	9
	Notes:													

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

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) 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)	7.00	1.00	n.a.	n.a.						
	Total	7.00	1.00	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: C	Other MAP Cases		
		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
Total	n.a.	n.a.	n.a.	n.a.
Notes:		<u> </u>		

Row 1

2022 MAP Statistics - Lithuania.xlsx

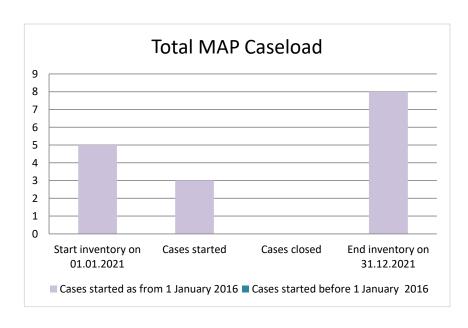
Annex B

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) 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							
1 Total Average Time	7.00	1.00	n.a.	n.a.							
Notes:	,		•								

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Lithuania



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

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	1
Other cases	4	3	0	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.

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

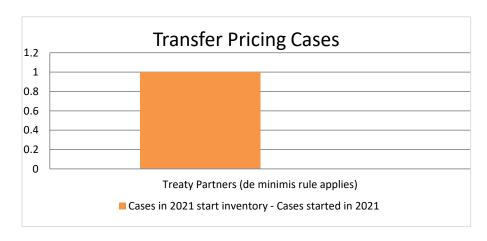
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

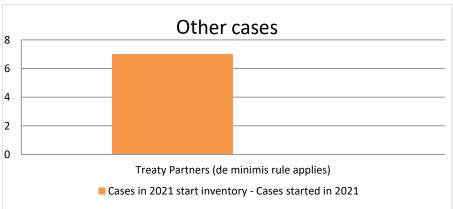
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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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 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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MAP Outcomes - TP cases

MAP Outcomes - other cases

n.a.

n.a.

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	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	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	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
All cases	0	0	0	0	0	0	0	0	0	0	0

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Annex A

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

					num	ber of pre-2	016 cases clo	sed during the r	eporting period by	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	unilateral relief granted	resolved via domestic remedy	taxation / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	accordance	no agreement including agreement to disagree	any other 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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
	Notes:													
	Definition of a Nand counting of		Classification	n and counti	ng of MAP cas	ses are in line	with the MAP	Statistics Report	ing Framework.					
	Category of cas	ses	profits to a	permanent es		or (b) the dete	ermination of p		on MAP case is a MA sociated enterprises,			•	. ,	

The average time taken to close pre-2016 cases was computed by applying the same "start" and "end" date definitions as stated in paragraph 10 of the MAP Statistics Reporting Framework: (i) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and

documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from

the receipt of the MAP submission, in which case the "start" date shall be the date under (a) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date; (ii) the "end" date - the date of an official communication (typically in the form of a letter) from the competent authority to inform the

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taxpayer of the outcome of its MAP request.

Notes on the computation of

average time

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

					Table 1:	Attribution / A	Ilocation MA	P Cases						
						r	number 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 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	there is no	no agreement	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	1	0	0	0	0	0	0	0	0	0	0	0	1
	Notes:			·				·	·	·				

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

					Table 2: O	ther MAP Ca	ises						
						number of po	st-2015 case	es closed during the	e reporting period by o	outcome			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	tavation / partially	lagreement that	including agreement to	any other	no. of post-2015 cases remaining i MAP inventory or 31 December 202
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	3	0	0	0	0	0	0	0	0	0	0	7
Total	4	2	0	0	0	Λ	0	0	0	0	0	Λ.	7

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

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Annex B

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

		Table 2:	Other MAP Cases		
			average time taken (in 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	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

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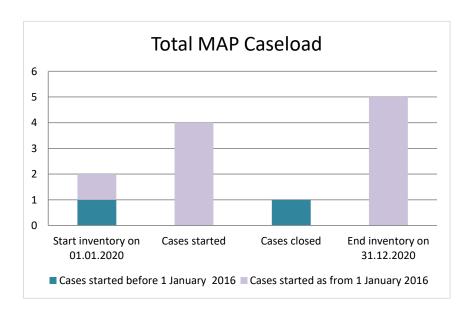
Annex B

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) for	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
w 1	Total Average Time	n.a.	n.a.	n.a.	n.a.
	Notes:				

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Lithuania



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

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

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	56.00

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

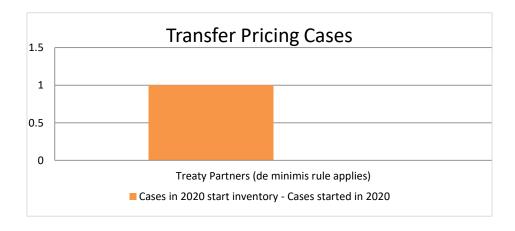
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

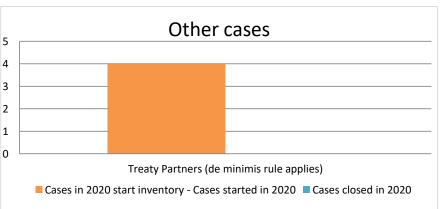
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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

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Annex A

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

					number of pr	e-2016 cases	closed during the re	porting period by outo	come:				i
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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	1	0	0	0	0	0	56.00
Total	1	0	0	0	0	0	1	0	0	0	0	0	56.00
Notes: Definition of a I and counting or		Classification	on and counting	of MAP cases are	in line with the	MAP Statistic	s Reporting Framewor	k.				•	
Category of ca	ses				٠,			s a MAP case where th nown as a transfer prici					

The average time taken to close pre-2016 cases was computed by applying the same "start" and "end" date definitions as stated in paragraph 10 of the MAP Statistics Reporting Framework: (i) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance

and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (a) or the date

when such missing information and/or documentation is received by that competent authority, whichever is the later date; (ii) the "end" date - the date of an official communication (typically in the form of a

Row 1

average time

Notes on the computation of

allocation MAP case.

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letter) from the competent authority to inform the taxpayer of the outcome of its MAP request.

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

				Table 1	: Attribution /								
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	unilatoral	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	agreement that there is no	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	0	1	0	0	0	0	0	0	0	0	0	0	1

Notes:

Row 1

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

					Table 2:	Other MAP (Cases						
						number of	post-2015 cas	es closed during the rep	orting period by outco	me			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	taxation not in	agreement to	any other outcome	no. of post-2015 cases remaining i MAP inventory or 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)	1	3	0	0	0	0	0	0	0	0	0	0	4
Total	1	3	0	0	0	0	0	0	0	0	0	0	4

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Annex B

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

	Table 1: Attribution	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
Total	n.a.	n.a.	n.a.	n.a.
Notes:				

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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 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
ow 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

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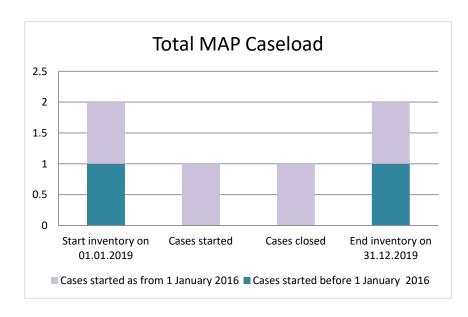
Annex B

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
/ 1	Total Average Time	n.a.	n.a.	n.a.	n.a.
	Notes:				

2020 MAP Statistics - Lithuania.xlsx

Lithuania



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

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.

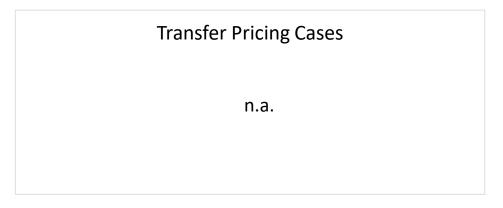
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	16.54	1.15	n.a.	n.a.

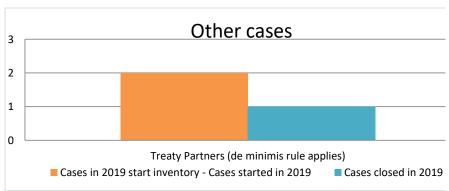
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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 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.

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

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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	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of 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
	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
	Notes: Definition of a N and counting of	nAi case	Classification and counting of MAP cases are in line with the MAP Statistics Reporting Framework.											
	Category of cas	ses	As it is state	ed in the MAP	Statistics Report	ing Framework:								
The average time taken to close pre-2016 cases was computed by applying the same "start" and "end" date definitions as stated in paragraph 10 of the MAP Statistics Reporting Framework: (i) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request average time whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its publish audidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (a												ublished MAP		

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

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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													
				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	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	no agreement including agreement to disagree	any other outcome	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
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Row 1

Notes:

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

					Tab	le 2: Other	MAP Cases						
						numb	er of post-2015	cases closed during the r	reporting period by outcon	ne			
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 / 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 taxation	no agreement including agreement to disagree		no. of post-2015 cases remaining i MAP inventory or 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)	1	1	0	0	0	0	0	1	0	0	0	0	1
Total	1	1	0	0	0	0	0	1	0	0	0	0	1

Notes:

MAP Statistics 2019 - Lithuania.xlsx

Annex B

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

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

MAP Statistics 2019 - Lithuania.xlsx Page 7/9

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

	Table 2: Other MAP Cases									
average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
	Treaty Partners (de minimis rule applies)	16.54	1.15	n.a.	n.a.					
	Total	16.54	1.15	n.a.	n.a.					

Row 1

Notes:

MAP Statistics 2019 - Lithuania.xlsx

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								
w 1	Total Average Time	16.54	1.15	n.a.	n.a.								
	Notes:												

MAP Statistics 2019 - Lithuania.xlsx Page 9/9

Lithuania

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	2	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	0	2	0
Other cases	2	5	6	1

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	49.00
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) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (a) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.

(ii) the "end" date - the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request.

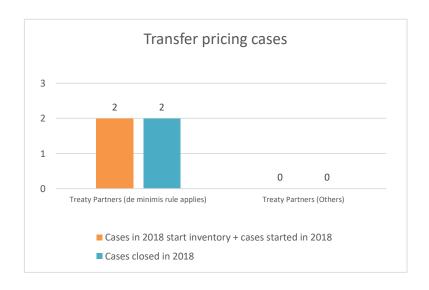
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.73	10.39	n.a.	n.a.
Other cases	5.29	5.05	2.85	7.70

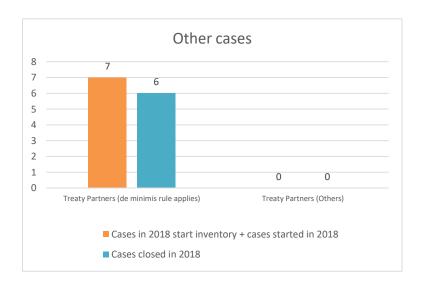
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Lithuania.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 2018 are not shown in these graphs



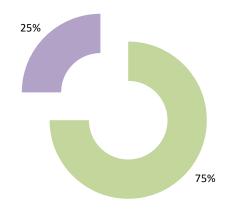


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

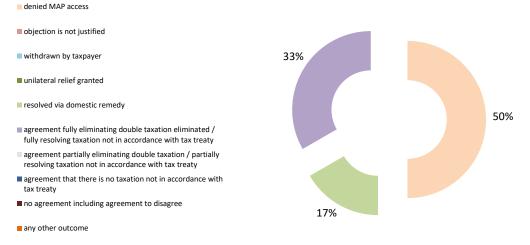
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Statistics 2018 Lithuania.xlsx Page 2/9

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	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	0	0	3	1	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	0	1	1	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	2	0	0	0	0	0	2
Other cases (all)	3	0	0	0	1	2	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	3	0	0	0	1	2	0	0	0	0	6
All cases	3	0	0	0	4	3	0	0	0	0	10

MAP Statistics 2018 Lithuania.xlsx Page 3/9

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	any other 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	0	0	1	1	0	0	0	0	0	49.00
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	3	0	0	0	0	1	1	0	0	0	0	1	49.00

Row 1 Row 2 Row 3

Notes:

- 1) Classification and counting of MAP cases are in line with the MAP Statistics Reporting Framework.
- As it is stated in the MAP Statistics Reporting Framework:
- (i) 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; or (b) the determination of profits between associated enterprises, 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.
- 2) Number of pre-2016 cases in the MAP inventory on 1 January 2018 differs from the number of pre-2016 cases remaining in the MAP inventory on 31 December 2017 that was reported under the 2017 MAP statistics. According to the 2017 MAP statistics, there is only 1 attribution/ allocation case in the MAP inventory on 31 December 2017. However, there are 2 attribution/ allocation cases and 1 other case in the MAP inventory on 1 January 2018. 1 attribution/ allocation MAP case and 1 other MAP case were incuded into Lithuania's MAP statistics during peer review process. Due to this reason, mismatches between the 2018 start inventory and the 2017 end inventory have occured.
- 3) For pre-2016 cases Lithuania used the same "start" and "end" date definitions as stated in paragraph 10 of the MAP Statistics Reporting Framework:
- (i) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (a) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.
- (ii) the "end" date the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request.

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

				Table	1: Attribution	/ Allocation	MAP Case	s						
			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	started during the	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post- 2015 cases remaining in MAP inventor on 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)	2	0	0	0	0	0	2	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
Treaty Partners (Others)	U	ı		-										

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 with tax treaty	no taxation not in accordance	including agreement to disagree	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
eaty Partners (de minimis rule applies)	2	5	3	0	0	0	1	2	0	0	0	0	1
eaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
tal	2	5	3	0	0	0	1	2	0	0	0	0	1
е	Column 1 eaty Partners (<i>de minimis</i> rule applies) eaty Partners (Others)	Treaty Partner Treaty Partner 2015 cases in MAP inventory on 1 January 2018 Column 1 Column 2 eaty Partners (de minimis rule applies) 2 eaty Partners (Others) 0	Treaty Partner Treaty Partner Treaty Partner Treaty Partner MAP inventory on 1 January 2018 Column 1 Column 2 Column 3 Partners (de minimis rule applies) 2 5 Party Partners (Others) 0 0	Treaty Partner Treaty Partner Treaty Partner Treaty Partner MAP inventory on 1 January 2018 Column 1 Column 2 Column 3 Column 4 eaty Partners (de minimis rule applies) 2 5 3 eaty Partners (Others) O 0	Treaty Partner Treaty Partner Treaty Partner Treaty Partner MAP inventory on 1 January 2018 Column 1 Column 2 Column 3 Column 4 Column 5 Easty Partners (de minimis rule applies) 2 5 3 0 easty Partners (Others) O 0 0 0	Treaty Partner No. of post-2015 cases in MAP inventory on 1 January 2018 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6	Treaty Partner No. of post-2015 cases in MAP inventory on 1 January 2018 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7	Treaty Partner No. of post-2015 cases in MAP inventory on 1 January 2018 Column 2 Column 4 Column 5 Column 6 Column 7 Column 8 Column 8 Column 8 Column 8 Column 9 Column 1 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 8 Column 8 Column 9 Column 1 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 8 Column 8 Column 8 Column 9 Column 9 Column 1 Column 9 Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 8	Treaty Partner No. of post-2015 cases in MAP inventory on 1 January 2018 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 9	Treaty Partner Treaty Partner	Treaty Partner No. of post-2015 cases 2015 cases 3015 cases 3	Treaty Partner Treaty Partner Column 1 Column 2 Column 3 Column 4 Column 5 Column 5 Column 6 Column 7 Column 7 Column 7 Column 8 Column 8 Column 8 Column 9 Column 9 Column 1 Column 10 Column 11 Column 10 Column 11 Column 10 Column 10 Column 11 Column 11 Column 10 Column 10 Column 11 Column 11 Column 12 Column 10 Column 10 Column 11 Column 11 Column 12 column 10 Column 10 Column 11 Column 11 Column 12 column 10 Column 10 Column 11 Column 12 column 10 Column 10 Column 11 Column 12 column 10 Column	Treaty Partner Treaty Partner

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												
	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)	14.73	10.39	n.a.	n.a.									
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.									
Total Average Time	14.73	10.39	n.a.	n.a.									
Notes:													

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other 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)	5.29	5.05	2.85	7.70						
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
Total Average Time	5.29	5.05	2.85	7.70						

Row 3

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.

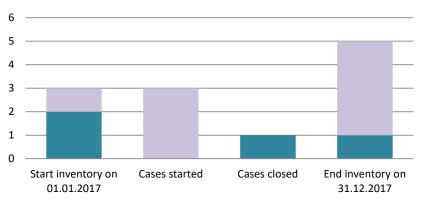
Annex B

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
low 1	Total Average Time	7.65	6.38	2.85	7.70
	Notes:				

Lithuania

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	1	0	0	1
Other cases	1	0	1	0

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

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	30.00

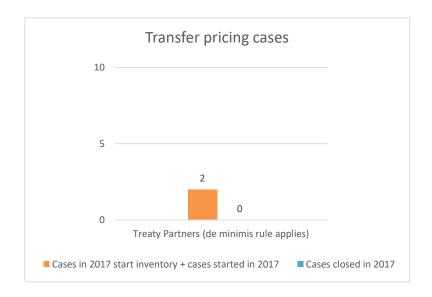
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as for cases closed after 1 January 2016 (see the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf")

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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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

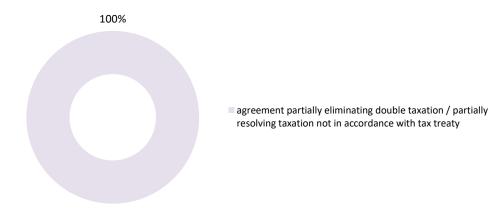




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

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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

					numb	er of pre-20	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 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	relief		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 2017	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	1	0	0	0	0	0	0	1	0	0	0	0	30.00
Row 3	Total	2	0	0	0	0	0	0	1	0	0	0	1	30.00

Notes:

- 1) Classification and counting of MAP cases are in line with the MAP Statistics Reporting Framework.
- As it is stated in the MAP Statistics Reporting Framework:
- (i) 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; or (b) the determination of profits between associated enterprises, 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.
- 2) As it is stated in the MAP Statistics Reporting Framework: 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; or (ii) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case. Other MAP Cases any MAP case that is not an attribution / allocation MAP case.
- 3) for pre-2016 cases Lithuania used the same "start" and "end" date definitions as it is stated in paragraph 10 of MAP Statistics Reporting Framework:
- (i) the "start" date shall be: (a) 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except (b) where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within 2 months from the receipt of the MAP submission, in which case the "start" date shall be the date under (a) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.
- (ii) the "end" date the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request.

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

	1		1	Table 1	: Attribution /								
				1	n	umber of pos	t-2015 cases	s closed during the	reporting period by o	utcome:		ı	
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	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of pos 2015 case remaining MAP invent on 31 Decembe 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
2 Treaty Partners (de minimis rule applies)	0	2	0	0	0	0	0	0	0	0	0	0	2
3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	2	0	0	0	0	0	0	0	0	0	0	2
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 po	st-2015 case	s closed during the	reporting period by or	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	taxation / partially resolving taxation not in accordance with	there is no taxation not in	including agreement to	any other	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)	1	1	0	0	0	0	0	0	0	0	0	0	2
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
-	Total	1	1	0	0	0	0	0	0	0	0	0	0	2
[Notes:													

Lithuania - 2017 MAP Statistics

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

	Та	ble 2: Other 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
Treaty Partners (de minimis rule applies)				
Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.

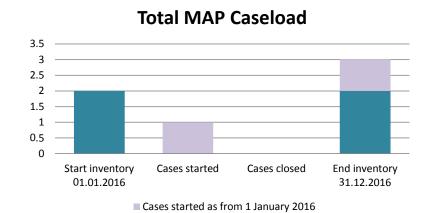
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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 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	n.a.	n.a.	n.a.	n.a.							
Notes:											

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Lithuania



■ Cases started before 1 January 2016

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

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

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	n.a.	n.a.	n.a.	n.a.	

2016 MAP Statistics Page 1/2

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

Note: the MAP statistics previously reported by the jurisdiction are available at http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm

2016 MAP Statistics Page 2/2

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*⁷⁶) 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*).

⁷⁶ https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Lithuania/Lituanie

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

Year MAP Case was Initiated	Invent First l	ning ory on Day of orting riod	Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior												
2010												
2011												
2012												
2013	1	1			()		1	()		
2014	1	1			()		1	()		
2015			()	0		0		0			
Total	2	2	()	0		2		0			