

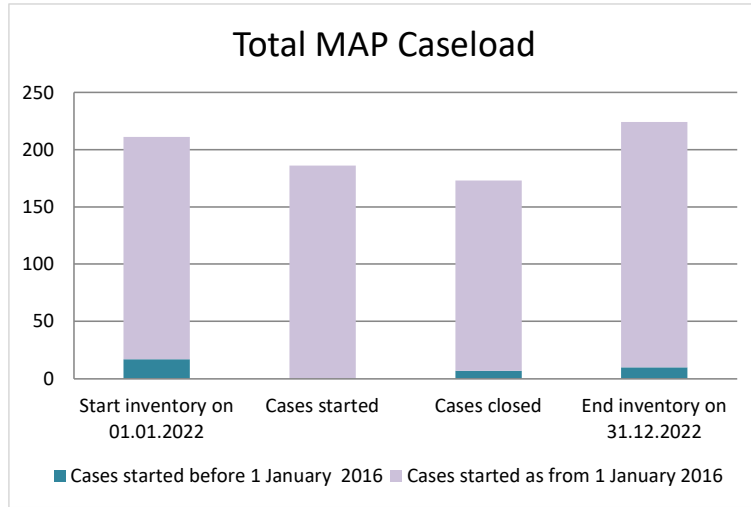
Mutual Agreement Procedure Statistics per jurisdiction

Luxembourg

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



Luxembourg



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	2	0	0	2
Other cases	15	0	7	8

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	50	14	10	54
Other cases	144	172	156	160

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	103.72

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

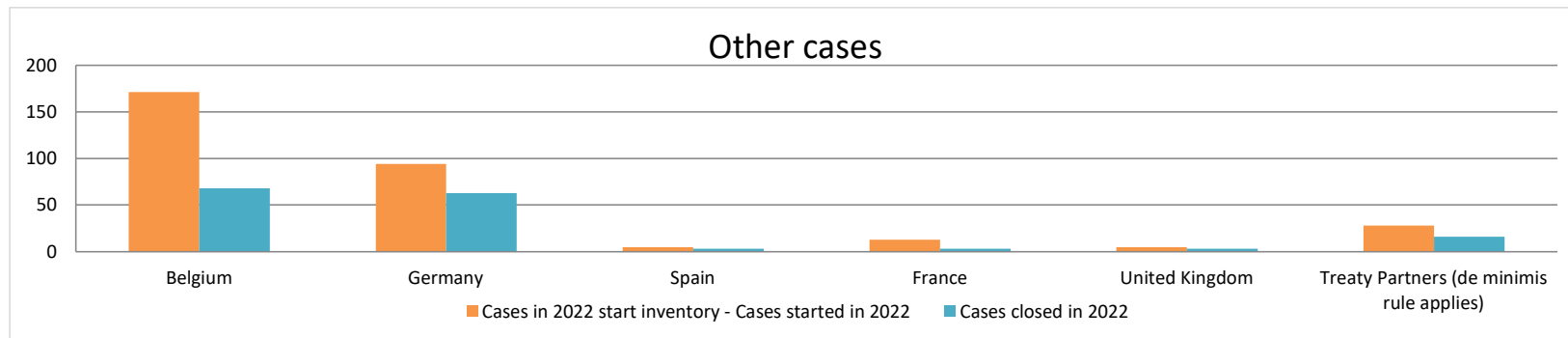
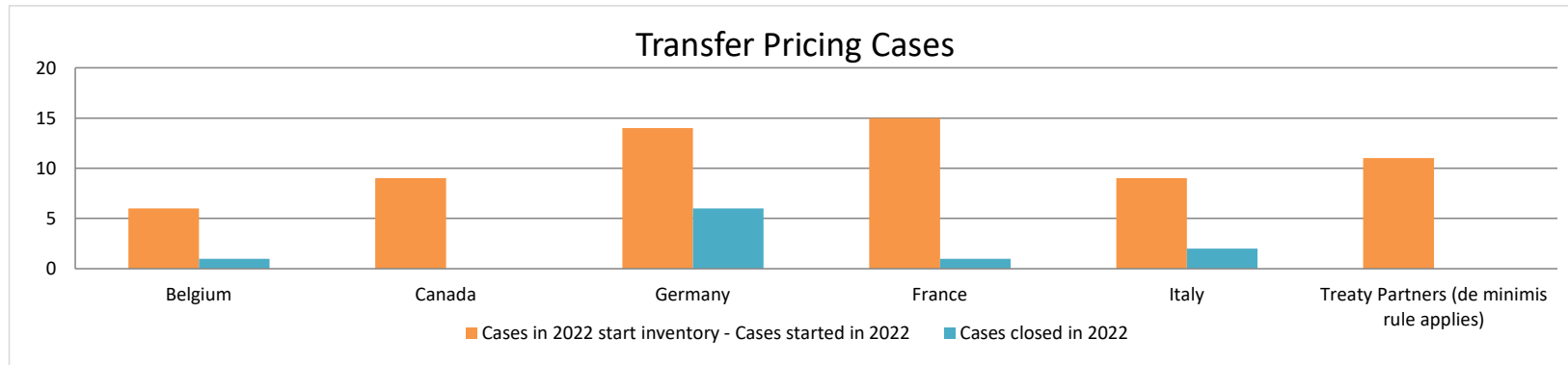
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	34.08	3.36	22.24	17.10
Other cases	9.20	2.61	12.46	5.85

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

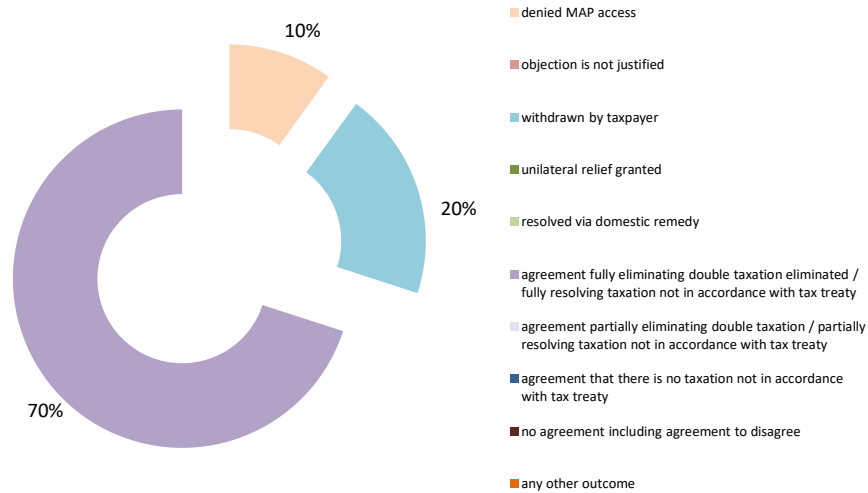
Overview of MAP partners (only for cases started as from 1 January 2016)

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

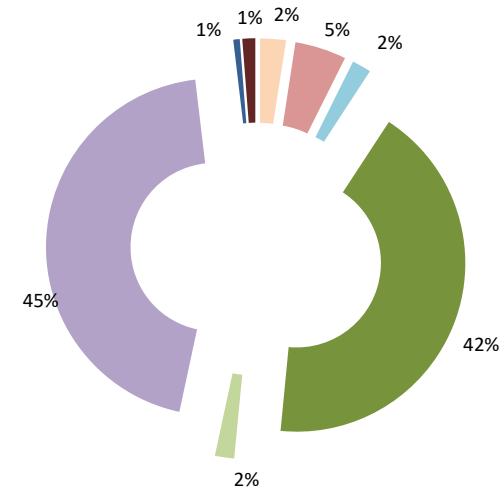


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	2	0	0	7	0	0	0	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	1	0	2	0	0	7	0	0	0	0	10
Other cases (all)	4	8	3	69	3	73	0	1	2	0	163
Cases started before 1 January 2016	0	0	0	0	0	7	0	0	0	0	7
Cases started as from 1 January 2016	4	8	3	69	3	66	0	1	2	0	156
All cases	5	8	5	69	3	80	0	1	2	0	173

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2 Others	15	0	0	0	0	0	7	0	0	0	0	8	103.72
Row 3 Total	17	0	0	0	0	0	7	0	0	0	0	10	103.72
<p><u>Notes:</u></p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory A mistake by entering the 2021 statistics</p>													

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	4	2	0	0	0	0	0	1	0	0	0	0	5
	Canada	9	0	0	0	0	0	0	0	0	0	0	0	9
	Germany	9	5	1	0	0	0	0	5	0	0	0	0	8
	France	13	2	0	0	0	0	0	1	0	0	0	0	14
	Italy	6	3	0	0	2	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	9	2	0	0	0	0	0	0	0	0	0	0	11
	Total	50	14	1	0	2	0	0	7	0	0	0	0	54
Notes:														

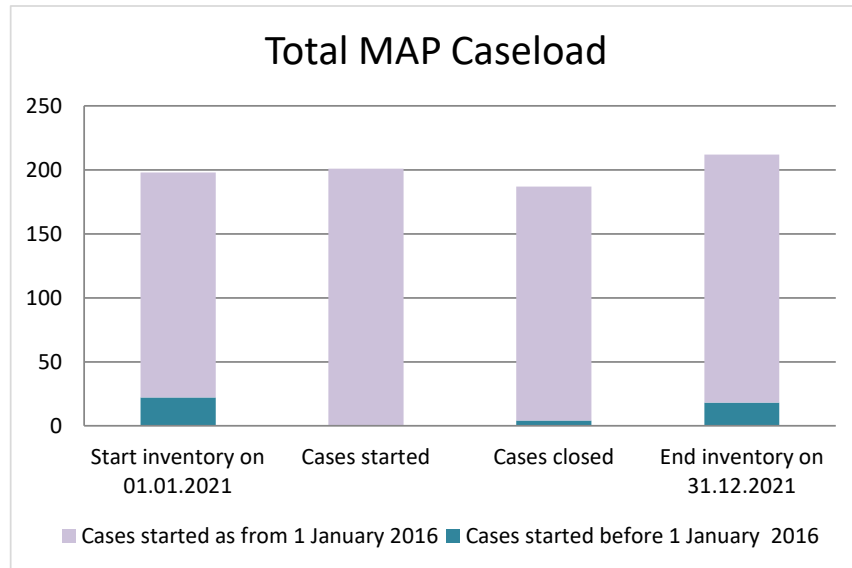
Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome									no. of post-2015 cases remaining in MAP inventory on 31 December 2022		
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	79	92	3	4	1	18	3	38	0	0	1	0	103
	Germany	44	50	0	3	0	32	0	26	0	1	1	0	31
	Spain	2	3	0	0	0	3	0	0	0	0	0	0	2
	France	6	7	0	0	0	3	0	0	0	0	0	0	10
	United Kingdom	2	3	0	0	0	3	0	0	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	11	17	1	1	2	10	0	2	0	0	0	0	12
	Total	144	172	4	8	3	69	3	66	0	1	2	0	160
Notes:														

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	40.47	1.05	9.96	30.51
	Germany	27.75	4.85	23.29	14.61
	France	43.96	1.15	30.31	13.64
	Italy	44.93	1.15	n.a.	n.a.
	Total	34.08	3.36	22.24	17.10
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	9.57	1.67	8.81	5.49
	Germany	10.40	3.48	22.90	3.91
	Spain	1.21	4.30	n.a.	n.a.
	France	1.28	4.59	n.a.	n.a.
	United Kingdom	3.97	0.98	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	6.84	2.84	3.30	15.62
	Total	9.20	2.61	12.46	5.85
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	10.70	2.66	13.32	6.84
<u>Notes:</u>					

Luxembourg



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	0	0	2
Other cases	20	0	4	16

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	40	29	19	50
Other cases	136	172	164	144

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	93.78

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

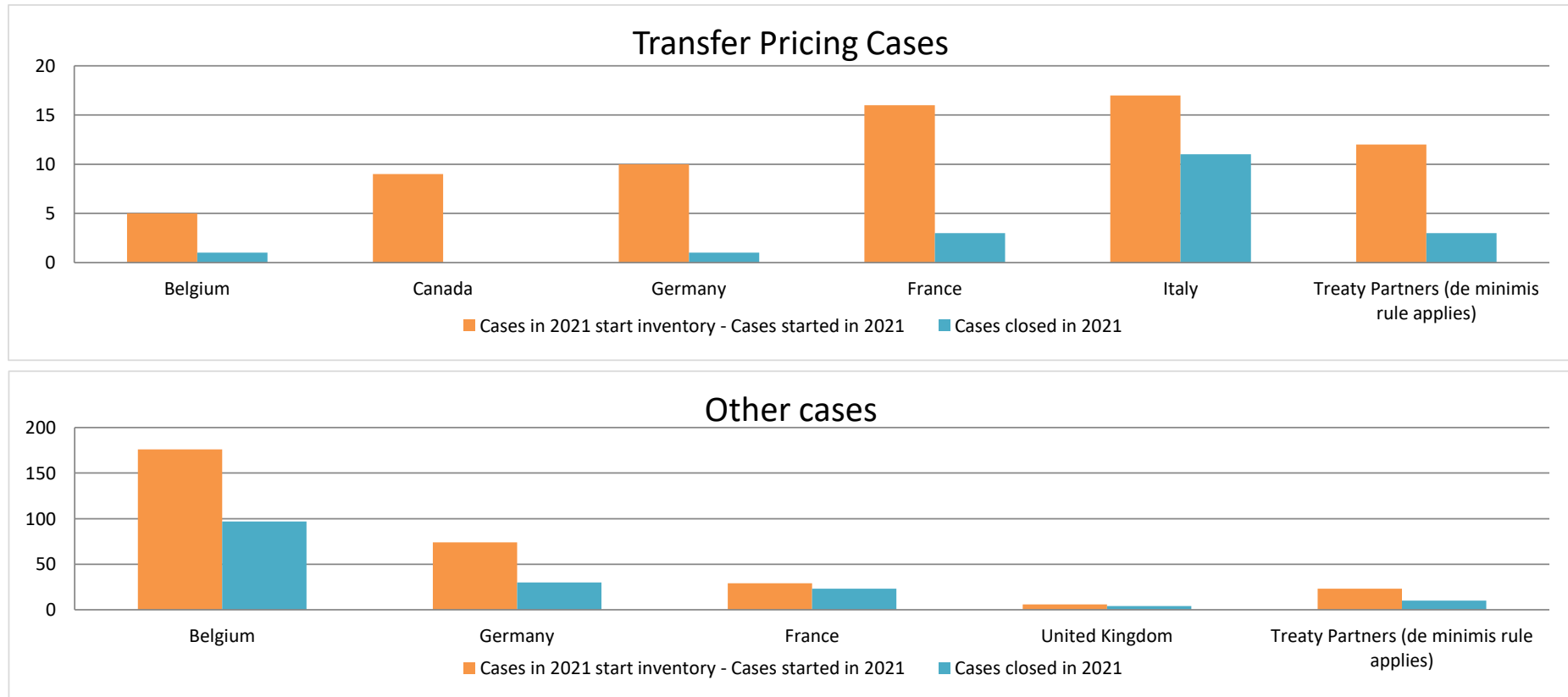
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.48	1.22	21.64	14.29
Other cases	9.56	2.17	9.54	4.53

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

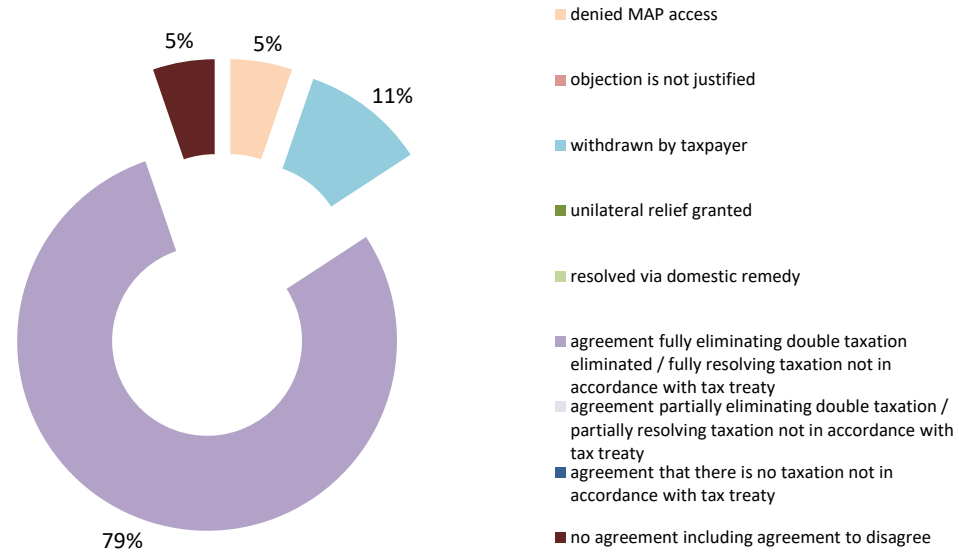
Overview of MAP partners (only for cases started as from 1 January 2016)

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

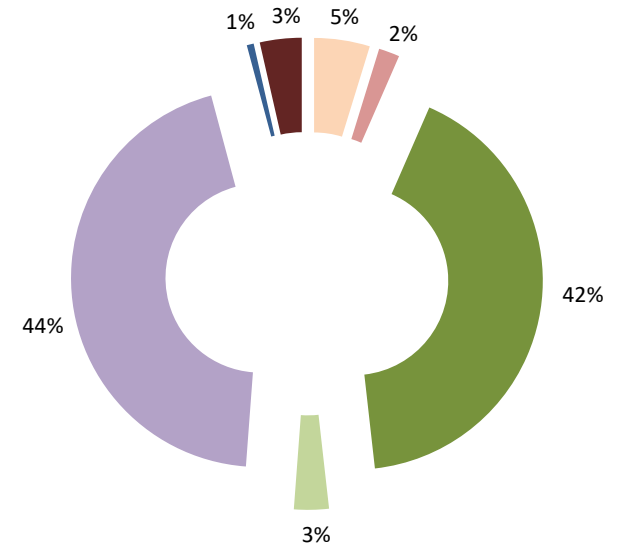


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	2	0	0	15	0	0	1	0	19
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	2	0	0	15	0	0	1	0	19
Other cases (all)	8	3	0	70	5	75	0	1	6	0	168
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	4	0	4
Cases started as from 1 January 2016	8	3	0	70	5	75	0	1	2	0	164
All cases	9	3	2	70	5	90	0	1	7	0	187

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2 Others	20	0	0	0	0	0	0	0	0	4	0	16	93.78
Row 3 Total	22	0	0	0	0	0	0	0	0	4	0	18	93.78

Notes:

Definition of a MAP case and counting of MAP cases

The definition of a MAP case and the counting of MAP cases are in line with the MAP Statistics Reporting Framework.

Category of cases

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.

Notes on the computation of average time

The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	4	1	0	0	0	0	0	1	0	0	0	0	4
	Canada	5	4	0	0	0	0	0	0	0	0	0	0	9
	Germany	6	4	0	0	0	0	0	1	0	0	0	0	9
	France	6	10	0	0	0	0	0	3	0	0	0	0	13
	Italy	17	0	0	0	1	0	0	9	0	0	1	0	6
Row 2	Treaty Partners (de minimis rule applies)	2	10	1	0	1	0	0	1	0	0	0	0	9
	Total	40	29	1	0	2	0	0	15	0	0	1	0	50
Notes:														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	71	105	8	1	0	35	3	50	0	0	0	0	79
	Germany	32	42	0	0	0	22	0	8	0	0	0	0	44
	France	20	9	0	0	0	5	2	13	0	1	2	0	6
	United Kingdom	1	5	0	0	0	4	0	0	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	12	11	0	2	0	4	0	4	0	0	0	0	13
	Total	136	172	8	3	0	70	5	75	0	1	2	0	144
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	37.91	1.15	24.33	13.58
	Germany	6.12	4.01	5.62	0.49
	France	62.53	1.15	10.13	52.41
	Italy	29.41	1.05	27.91	1.80
Row 2	Treaty Partners (de minimis rule applies)	14.32	1.03	13.08	26.86
	Total	31.48	1.22	21.64	14.29
<u>Notes:</u>					

Annex B

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

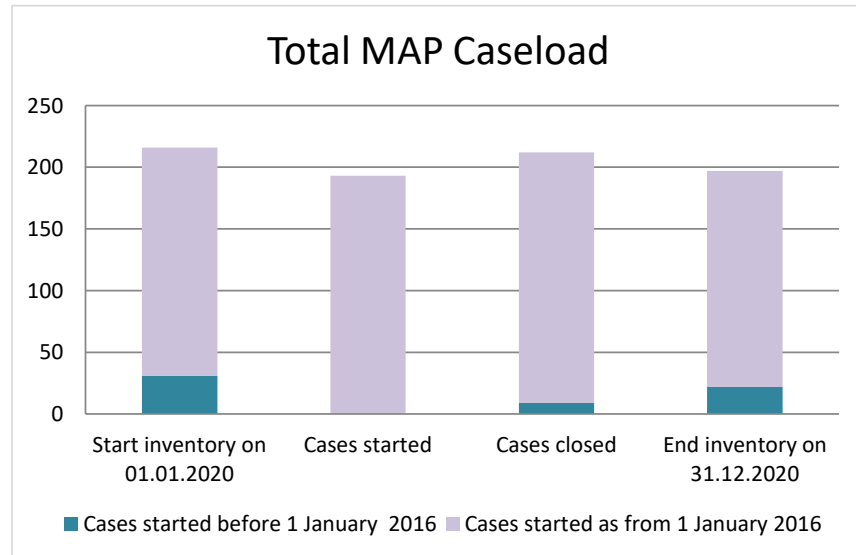
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.39	1.75	5.13	4.41
	Germany	6.52	1.69	17.33	0.95
	France	22.76	3.45	20.88	3.84
	United Kingdom	4.71	1.82	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	11.29	4.90	7.28	14.36
	Total	9.56	2.17	9.54	4.53
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	11.83	2.07	11.43	6.06
<u>Notes:</u>					

Luxembourg



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	5	0	3	2
Other cases	26	0	6	20

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	39	10	11	38
Other cases	146	183	192	137

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.63
Other cases	96.43

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

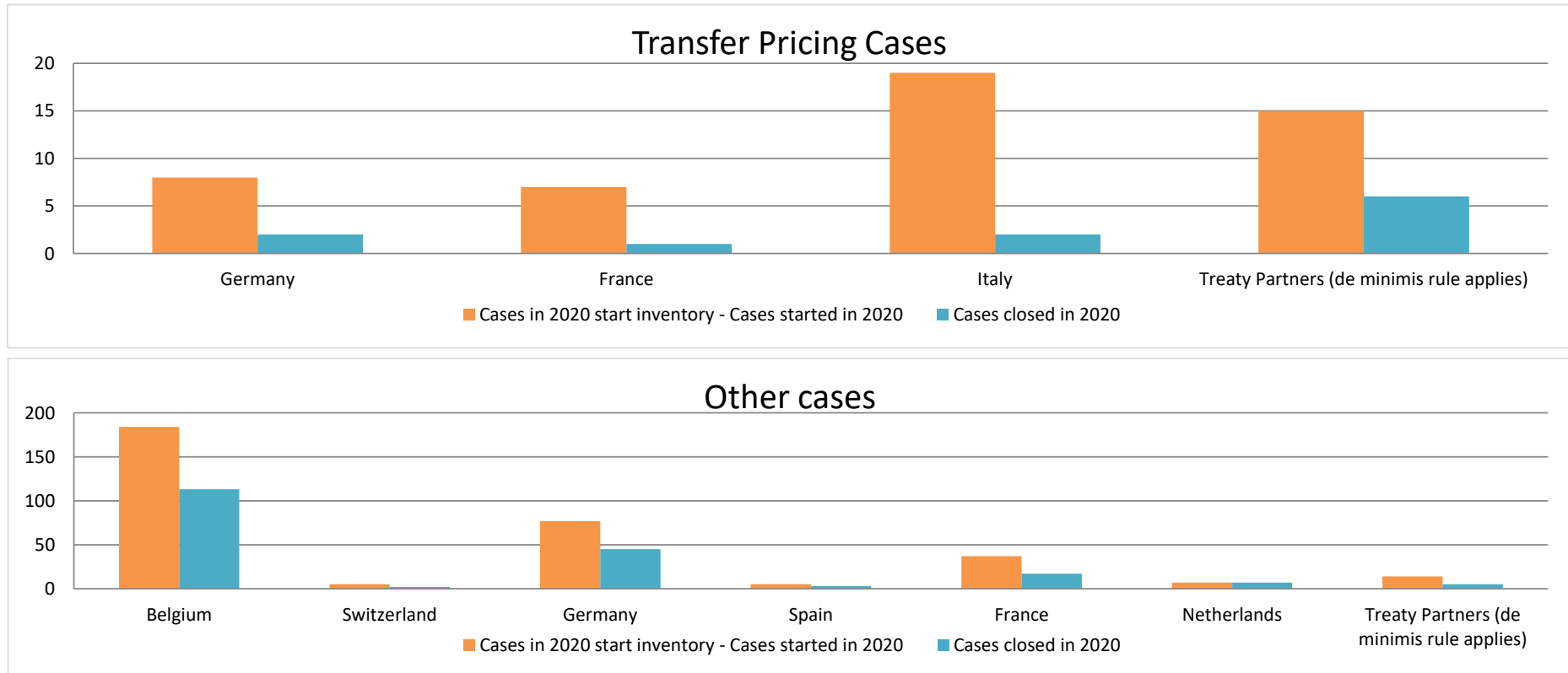
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	14.67	0.98	9.77	17.92
Other cases	7.04	2.36	6.78	5.08

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

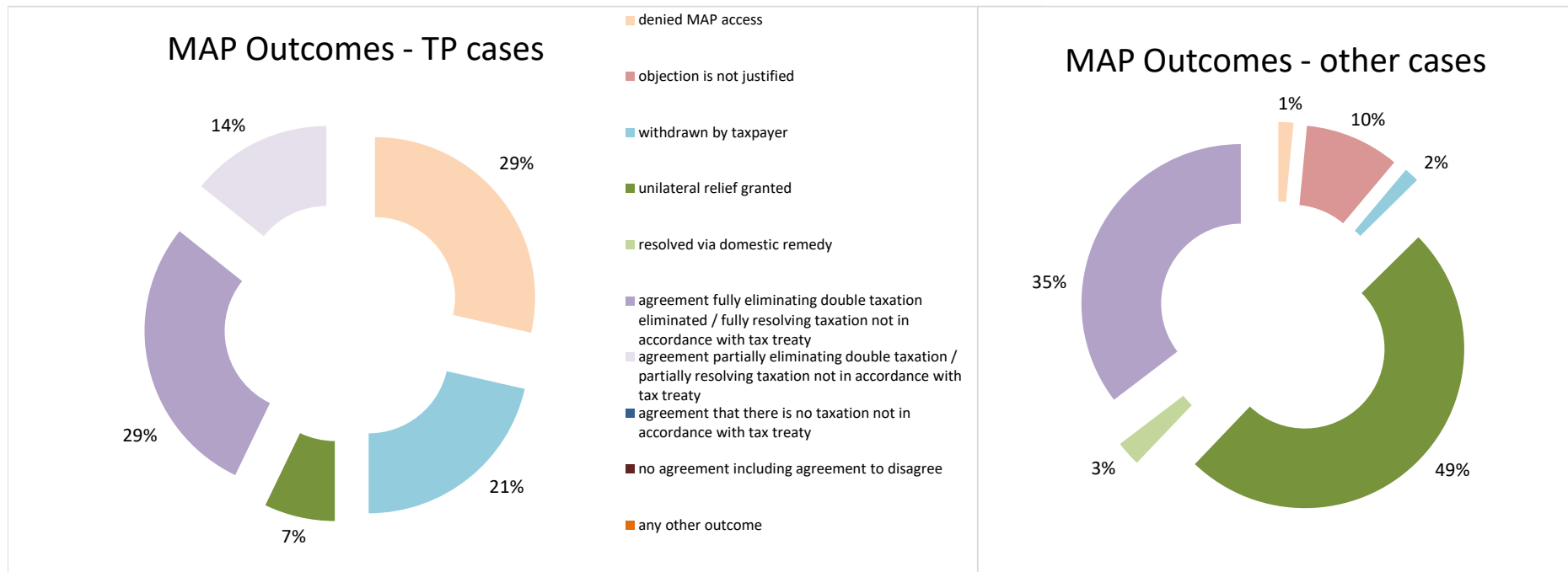
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	4	0	3	1	0	4	2	0	0	0	14
Cases started before 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
Cases started as from 1 January 2016	4	0	2	1	0	2	2	0	0	0	11
Other cases (all)	3	19	3	98	5	70	0	0	0	0	198
Cases started before 1 January 2016	0	1	0	0	0	5	0	0	0	0	6
Cases started as from 1 January 2016	3	18	3	98	5	65	0	0	0	0	192
All cases	7	19	6	99	5	74	2	0	0	0	212

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	5	0	0	1	0	0	2	0	0	0	0	2	79.63
Row 2 Others	26	0	1	0	0	0	5	0	0	0	0	20	96.43
Row 3 Total	31	0	1	1	0	0	7	0	0	0	0	22	90.83
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases Classification and counting of MAP cases are in line with the MAP Statistics Reporting Framework.</p> <p>Category of cases 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.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	6	2	0	0	0	1	0	1	0	0	0	0	6
	France	7	0	0	0	1	0	0	0	0	0	0	0	6
	Italy	15	4	0	0	0	0	0	2	0	0	0	0	17
Row 2	Treaty Partners (de minimis rule applies)	11	4	4	0	1	0	0	1	0	0	0	0	9
	Total	39	10	4	0	2	1	0	2	2	0	0	0	38
<p>Notes:</p> <p>1) There seems to be a mismatch between 2020 start inventory and 2019 end inventory. In fact, there was 1 case that was initiated in 2019 with a de minimis treaty partner which should also have appeared in the statistics of 2019. The reason why the case does not appear in the 2019 end inventory could not be identified;</p> <p>2) Beginning of 2020 Luxembourg was notified by a treaty partner about a MAP case that was initiated in 2018. The MAP request was withdrawn by the taxpayer (end date: 2020). During the matching exercise of the statistics 2019, there was a misunderstanding by Luxembourg that reported it as closed for the statistics of 2019.</p>														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	75	109	3	9	2	43	2	54	0	0	0	0	71
	Switzerland	3	2	0	0	0	1	0	1	0	0	0	0	3
	Germany	37	40	0	3	0	35	2	5	0	0	0	0	32
	Spain	2	3	0	1	0	2	0	0	0	0	0	0	2
	France	20	17	0	4	1	9	1	2	0	0	0	0	20
	Netherlands	3	4	0	0	0	5	0	2	0	0	0	0	0
Row 2	Treaty Partners (de minimis rule applies)	6	8	0	1	0	3	0	1	0	0	0	0	9
	Total	146	183	3	18	3	98	5	65	0	0	0	0	137
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	4.13	0.92	4.77	3.48
France	4.70	1.15	n.a.	n.a.
Italy	26.56	1.15	2.20	24.36
Treaty Partners (de minimis rule applies)	15.89	0.91	19.84	18.69
Total	14.67	0.98	9.77	17.92
Notes:				

Annex B

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

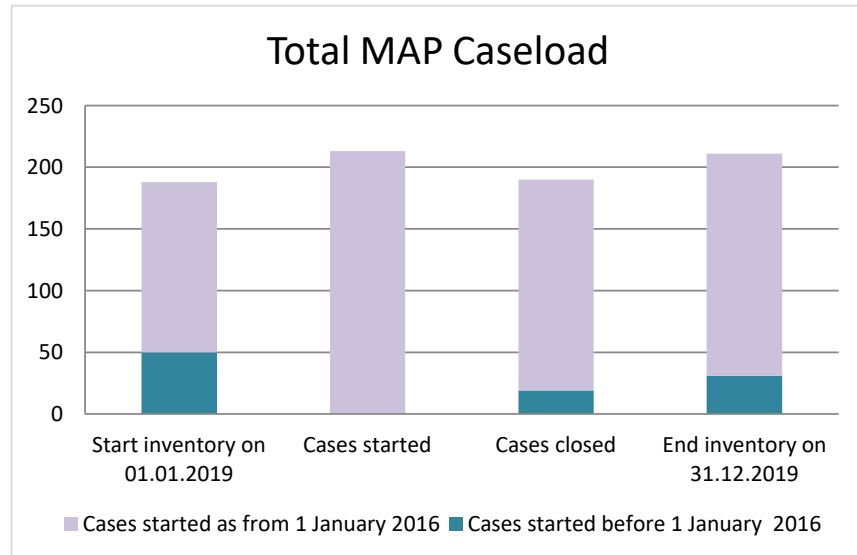
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	6.99	1.92	5.50	5.14
	Switzerland	5.75	2.53	0.00	11.28
	Germany	5.27	3.17	12.43	3.59
	Spain	2.81	3.62	n.a.	n.a.
	France	14.30	3.64	27.31	0.94
	Netherlands	4.93	1.08	2.40	11.61
Row 2	Treaty Partners (de minimis rule applies)	5.58	1.61	0.00	3.72
	Total	7.04	2.36	6.78	5.08
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	7.46	2.28	6.98	5.94
<u>Notes:</u>					

Luxembourg



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	8	0	3	5
Other cases	42	0	16	26

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	29	17	9	37
Other cases	109	196	162	143

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	64.87
Other cases	69.68

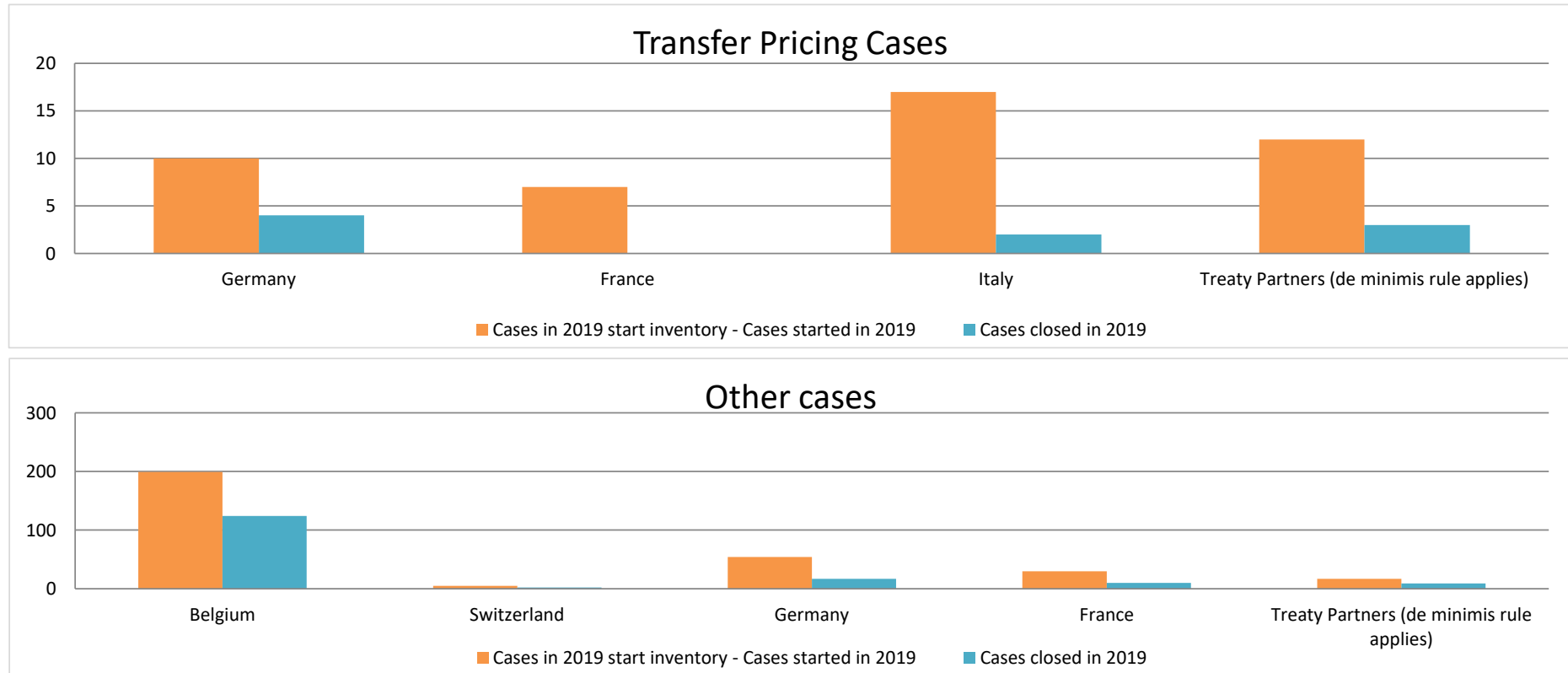
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	15.08	1.36	12.78	8.57
Other cases	6.18	2.18	6.65	3.55

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>

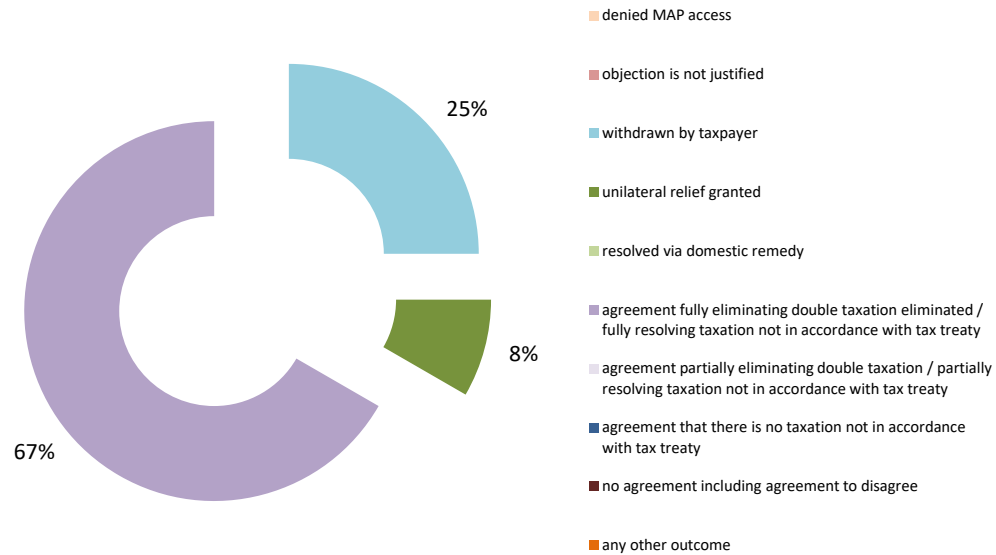
Overview of MAP partners (only for cases started as from 1 January 2016)

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

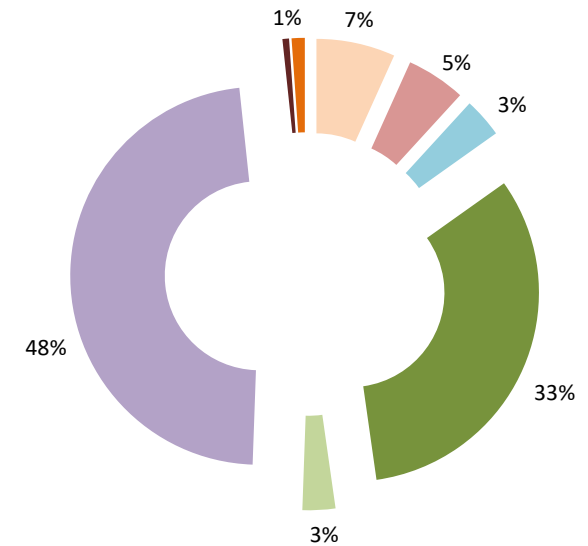


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	1	0	8	0	0	0	0	12
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	0	0	3
Cases started as from 1 January 2016	0	0	3	1	0	5	0	0	0	0	9
Other cases (all)	12	9	6	58	5	85	0	0	1	2	178
Cases started before 1 January 2016	0	1	1	0	1	11	0	0	0	2	16
Cases started as from 1 January 2016	12	8	5	58	4	74	0	0	1	0	162
All cases	12	9	9	59	5	93	0	0	1	2	190

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	8	0	0	0	0	0	3	0	0	0	0	5	64.87
Row 2 Others	42	0	1	1	0	1	11	0	0	0	2	26	69.68
Row 3 Total	50	0	1	1	0	1	14	0	0	0	2	31	68.92
Notes:		<p>Potential mismatches between 2019 start inventory and 2018 end inventory</p> <p>15 other MAP cases have been included in addition to the end inventory for 2018 since they were introduced by treaty partners.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.</p>											
Notes on the computation of average time													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	6	4	0	0	2	0	0	2	0	0	0	0	6
France	4	3	0	0	0	0	0	0	0	0	0	0	7
Italy	11	6	0	0	0	1	0	1	0	0	0	0	15
Treaty Partners (de minimis rule applies)	8	4	0	0	1	0	0	2	0	0	0	0	9
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	29	17	0	0	3	1	0	5	0	0	0	0	37
Notes:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	66	133	7	6	3	39	2	66	0	0	1	0	75
	Switzerland	0	5	0	0	0	1	0	1	0	0	0	0	3
	Germany	16	38	4	1	1	9	2	0	0	0	0	0	37
	France	17	13	0	1	0	3	0	6	0	0	0	0	20
Row 2	Treaty Partners (de minimis rule applies)	10	7	1	0	1	6	0	1	0	0	0	0	8
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	109	196	12	8	5	58	4	74	0	0	1	0	143
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	8.92	1.74	5.87	9.61	
Italy	7.08	1.15	3.12	4.93	
Treaty Partners (de minimis rule applies)	28.61	1.00	29.36	11.18	
Total	15.08	1.36	12.78	8.57	
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	5.64	2.11	6.22	2.66
	Switzerland	5.59	2.09	0.00	3.06
	Germany	4.77	2.74	n.a.	n.a.
	France	11.00	2.29	11.97	5.85
Row 2	Treaty Partners (de minimis rule applies)	11.02	1.89	8.37	26.76
	Total	6.18	2.18	6.65	3.55
Notes:					

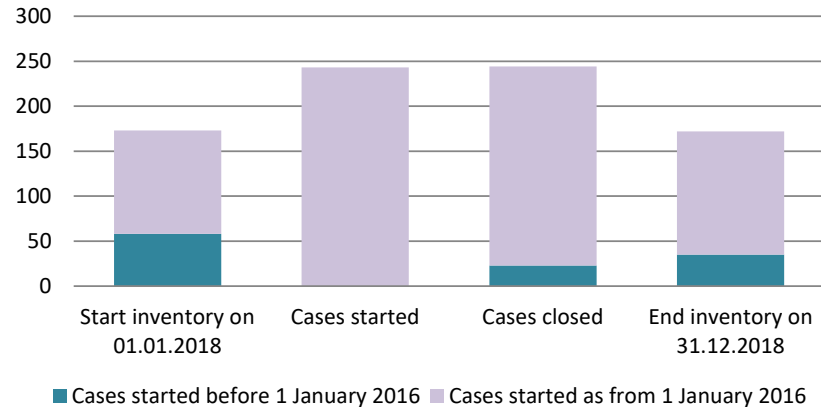
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	6.65	2.13	6.88	3.74
Notes:					

Luxembourg

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	10	0	2	8
Other cases	48	0	21	27

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	14	16	1	29
Other cases	101	227	220	108

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	41.57
Other cases	69.97

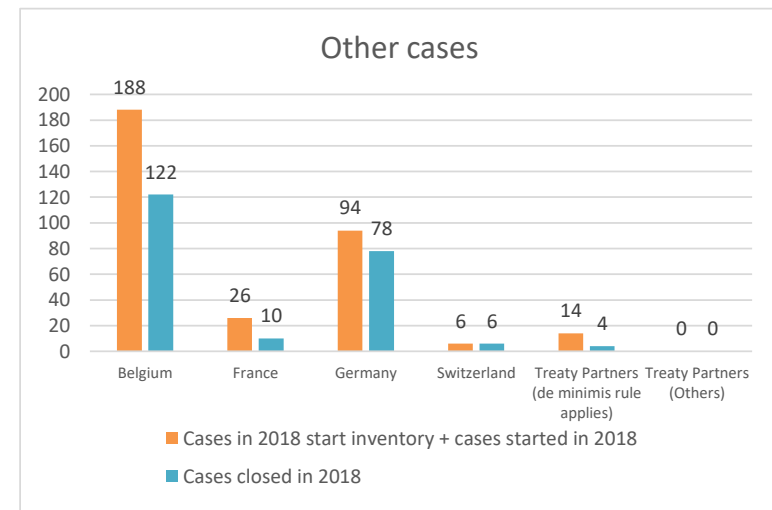
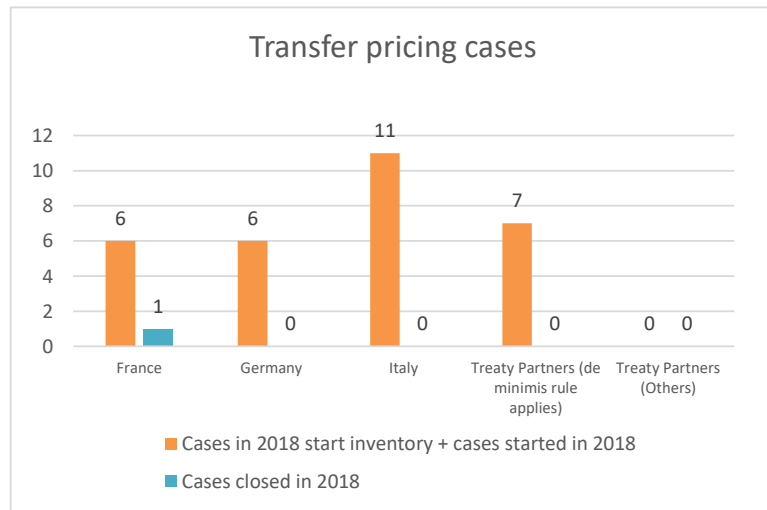
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of receipt of the MAP request, and
 (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.24	0.30	n.a.	2.24
Other cases	5.16	1.37	8.02	3.20

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

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

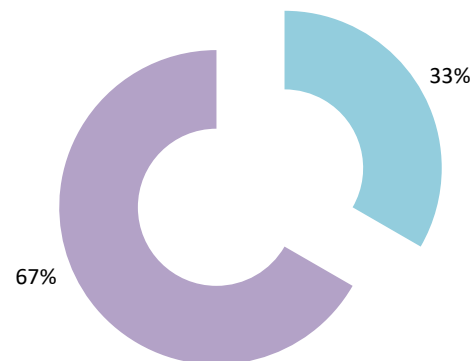
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



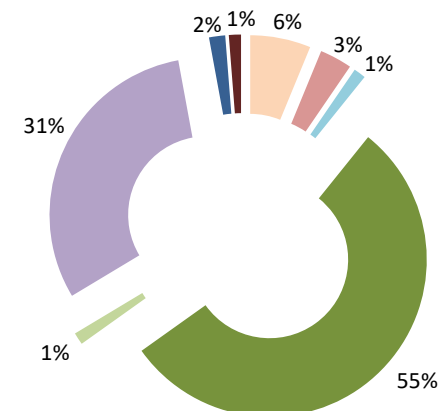
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



- 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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	2	0	0	0	0	3
Cases started before 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	15	8	3	131	3	74	0	4	3	0	241
Cases started before 1 January 2016	0	0	1	2	0	12	0	4	2	0	21
Cases started as from 1 January 2016	15	8	2	129	3	62	0	0	1	0	220
All cases	15	8	4	131	3	76	0	4	3	0	244

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	10	0	0	1	0	0	1	0	0	0	0	8	41.57
Row 2	Others	48	0	0	1	2	0	12	0	4	2	0	27	69.97
Row 3	Total	58	0	0	2	2	0	13	0	4	2	0	35	67.50
<p>Notes:</p> <p>1) 3 new cases were reported by another treaty partner.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	France	4	2	0	0	0	0	0	1	0	0	0	0	5
	Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
	Italy	3	8	0	0	0	0	0	0	0	0	0	0	11
Row 2	Treaty Partners (de minimis rule applies)	3	4	0	0	0	0	0	0	0	0	0	0	7
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	14	16	0	0	0	0	0	1	0	0	0	0	29
	<u>Notes</u>													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	69	119	11	6	2	43	3	56	0	0	1	0	66
	France	8	18	0	1	0	9	0	0	0	0	0	0	16
	Germany	15	79	2	1	0	74	0	1	0	0	0	0	16
	Switzerland	3	3	1	0	0	2	0	3	0	0	0	0	0
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	8	1	0	0	1	0	2	0	0	0	0	10
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	101	227	15	8	2	129	3	62	0	0	1	0	108
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 France	2.24	0.30	n.a.	2.24
Row 2 Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	2.24	0.30	n.a.	2.24
Notes:				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.32	1.32	7.66	3.05
	France	3.16	1.18	n.a.	n.a.
	Germany	1.55	1.40	17.88	3.75
	Switzerland	9.05	1.02	15.10	2.30
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	8.66	3.12	2.40	8.47
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	5.16	1.37	8.02	3.20
<u>Notes:</u>					

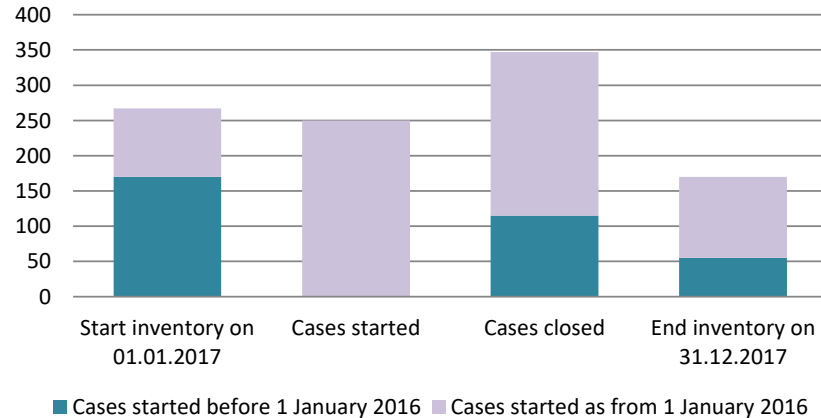
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	5.14	1.36	7.89	3.19
Notes:					

Luxembourg

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	14	0	4	10
Other cases	156	0	111	45

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	10	6	2	14
Other cases	87	244	230	101

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	58.01
Other cases	43.81

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

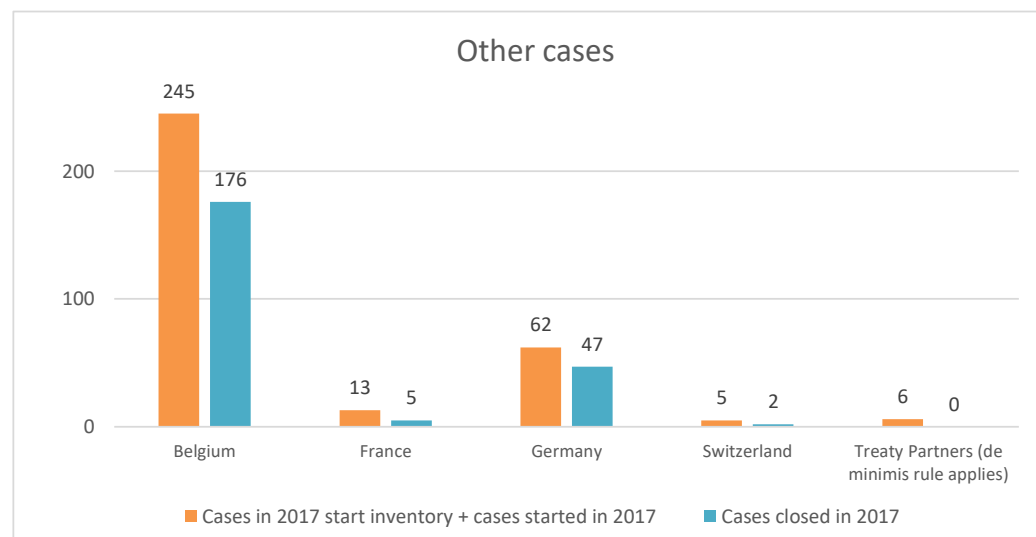
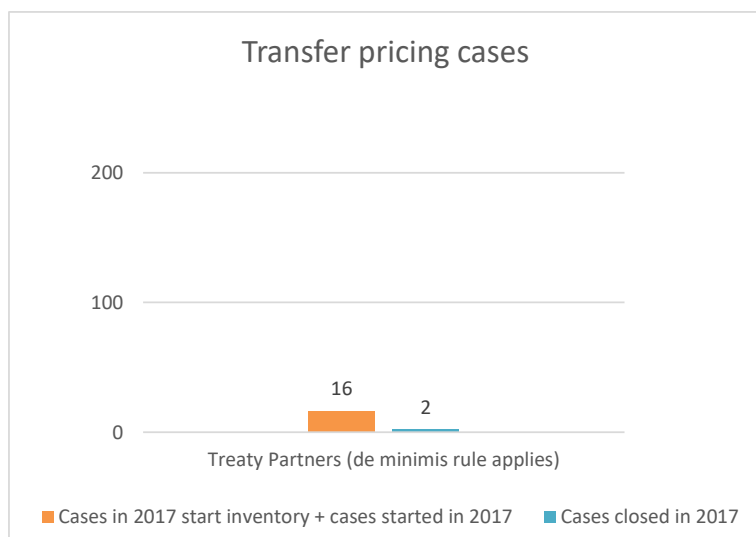
- (i) start date: the date of receipt of the MAP request, and
- (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.22	1.17	0.00	0.62
Other cases	3.40	1.57	4.25	2.72

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

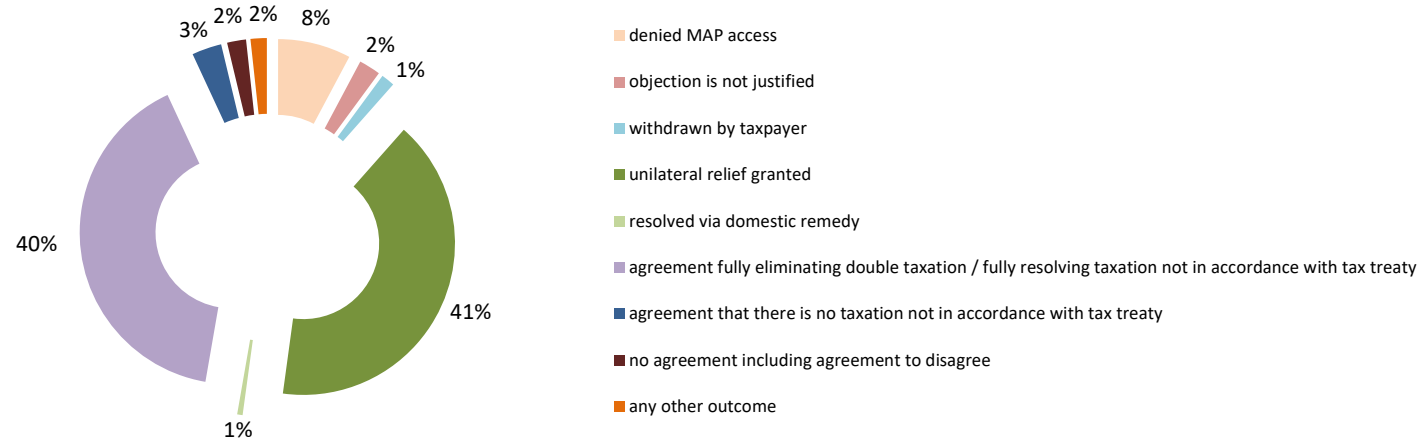
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	3	0	2	0	0	0	0	6
Cases started before 1 January 2016	0	0	0	3	0	1	0	0	0	0	4
Cases started as from 1 January 2016	0	0	1	0	0	1	0	0	0	0	2
Other cases (all)	27	8	4	138	2	138	0	11	7	6	341
Cases started before 1 January 2016	10	2	2	11	2	60	0	11	7	6	111
Cases started as from 1 January 2016	17	6	2	127	0	78	0	0	0	0	230
All cases	27	8	5	141	2	140	0	11	7	6	347

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	14	0	0	0	3	0	1	0	0	0	0	10	58.01
Row 2 Others	156	10	2	2	11	2	60	0	11	7	6	45	43.81
Row 3 Total	170	10	2	2	14	2	61	0	11	7	6	55	44.30
<p><u>Notes:</u></p> <p>1) The definition of MAP cases adopted is based on the definition as contained in the framework of the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes"</p> <p>2) The counting of Map cases is also based on the definition as contained in the framework of the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes"</p> <p>3) During 2017 some jurisdiction sent us MAP cases that arised before 2016, which can explain the mismatch between 2017 start inventory and 2016 end inventory.</p> <p>4) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.</p>													

Annex B

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

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

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	74	171	13	4	2	80	0	77	0	0	0	69
	France	3	10	1	0	0	4	0	0	0	0	0	8
	Germany	7	55	2	2	0	42	0	1	0	0	0	15
	Switzerland	2	3	1	0	0	1	0	0	0	0	0	3
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1	5	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
	Total	87	244	17	6	2	127	0	78	0	0	0	101
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (de minimis rule applies)	6.22	1.17	0.00	0.62
Row 3 Treaty Partners (Others)				
Total Average Time	6.22	1.17	0.00	0.62
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	3.93	1.42	4.27	2.73
	France	5.04	1.80		
	Germany	1.29	2.12	2.50	2.04
	Switzerland	2.14	1.15		
Row 2	Treaty Partners (<i>de minimis</i> rule applies)				
Row 3	Treaty Partners (Others)				
	Total Average Time	3.40	1.57	4.25	2.72
<u>Notes:</u>					

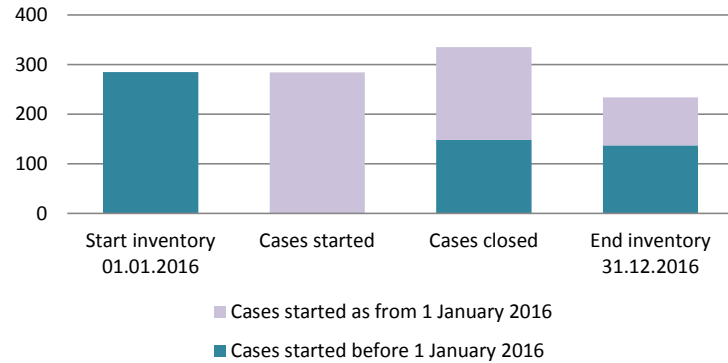
Annex B

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

Table 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	3.42	1.57	4.19	2.70
Notes:					

Luxembourg

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	15	0	1	14
Other cases	270	0	147	123

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	10	0	10
Other cases	0	274	187	87

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	40.70
Other cases	18.31

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date of receipt of the MAP request, and
 (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.

There is one transfer pricing case that has been closed during the reporting period. Given that the time taken for closing the case is above 24 months (minimum standard), further clarifications are provided hereafter: The taxpayer sent a MAP request to the other CA, while 2 appeals before the Tax Court of the other CA's country were pending. Due to this last fact, the other CA decided not to enter into a CA discussion. In the end, court decisions were reached after a time period of 40.7 months and it was decided to close the MAP case at hand (knowing that, the other CA is bound by its national legislation, being unable to deviate from court decisions in a MAP framework).

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	0.83	1.02	1.76	2.06

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	1	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	15	9	5	180	3	114	0	1	7	0	334
Cases started before 1 January 2016	1	7	2	34	3	92	0	1	7	0	147
Cases started as from 1 January 2016	14	2	3	146	0	22	0	0	0	0	187
All cases	15	9	5	180	4	114	0	1	7	0	335

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

MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*⁷⁷) 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*).

⁷⁷ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	9				0		8		1		196	
2010	6				2		4				56	
2011	9				1		8				45	
2012	17				6		11				30	
2013	14				1		13				32	
2014	67	1			36	0	30	1	1		5	
2015			212	0	149	0	62	0	1		2	
Total	122	1	212	0	195	0	136	1	3	0	5.30	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2008 or prior	13	1			0		7		6	1	82	71
2009	4				1		2		1		56	
2010	7				1		6		0		41	
2011	10				0		9		1		28	
2012	19				2		17		0		21	
2013	18				3		14		1		7	
2014			115	1	48		67	1	0		2	
Total	71	1	115	1	55	0	122	1	9	1	13.11	71

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2007 or prior	8				0		7		1		101	
2008	6	1			0		6	1				
2009	7				3		4				51	
2010	8				1		7				41	
2011	17				7		10				23	
2012	29				10		19				10	
2013			45	0	27		18				2	
Total	75	1	45	0	48	0	71	1	1	0	12.45	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior	8	0			0	0	8	0	0	0	--	--
2007	0	0			0	0	0	0	0	0	--	--
2008	10	1			3	0	6	1	1	0	46	--
2009	7	0			0	0	7	0	0	0	--	--
2010	15	0			7	0	8	0	0	0	15	--
2011	68	0			51	0	17	0	0	0	9	--
2012			39	0	10	0	29	0	0	0	3	--
Total	108	1	39	0	71	0	75	1	1	0	10.81	--

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	7						6		1		70	
2006	2						2					
2007	1				1		0				27	
2008	10	1					10	1				
2009	9				2		7				17	
2010	29				14		15				9	
2011			75	0	7		68				4	
Total	58	1	75	0	24		108	1	1	0	11.4	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Luxembourg/Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2004 or prior	4						4					
2005	4						3		1		69	
2006	2						2					
2007	2	1			1	1	1				41	43
2008	12	1					10	1	2		28	
2009	12				2		9		1		11	
2010			35	0	6		29				6	
Total	36	2	35	0	9	1	58	1	4	0	18	43

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Luxembourg/Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2003 or prior	3				1		1		1		122	
2004	4				1		3				63	
2005	4						4					
2006	4				2		2				35	
2007	5	1			3		2	1			23	
2008	13	1			1		12	1			9	
2009			25		12		12		1		3	
Total	33	2	25		20		36	2	2			

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Luxembourg/Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2002 or prior	4				1		3				71	
2003												
2004	4						4					
2005	5				1		4				30	
2006	6				2		4				22	
2007	14	1			9		5	1			9	
2008			28	3	15	2	13	1			2	3
Total	33	1	28	3	28	2	33	2				

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Luxembourg/Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior	3	---		3		
2002	2	---	1	1		66
2003	1	---	1			40
2004	5	---	1	4		32
2005	5	---		5		
2006	15	---	8	6	1	7
2007	---	31	16	15		2
Total	31	31	27	34	1	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Luxembourg/Luxembourg**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	2	---		2		
2001	1	---		1		
2002	5	---	1	2	2	43
2003	2	---	1	1		32
2004	6	---		5	1	20
2005	11	---	6	5		4
2006	--	22	7	15		2
Total	27	22	15	31	3	---