

Mutual Agreement Procedure Statistics per jurisdiction

# **Luxembourg**

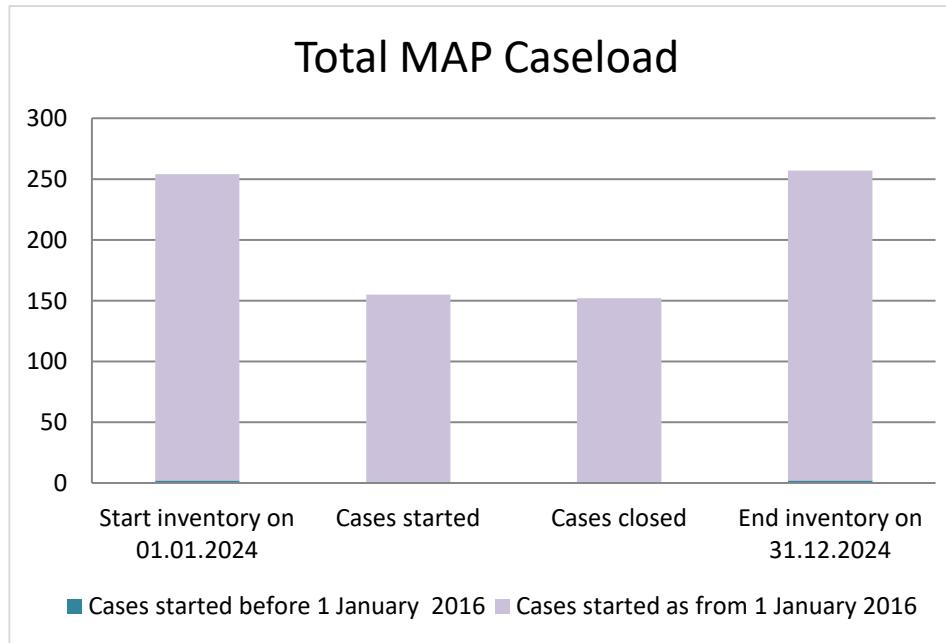
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2023-2024 APA Statistics



## Luxembourg

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	2	0	0	2
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	73	24	23	74
Other cases	179	131	129	181

## Average time needed to close MAP cases

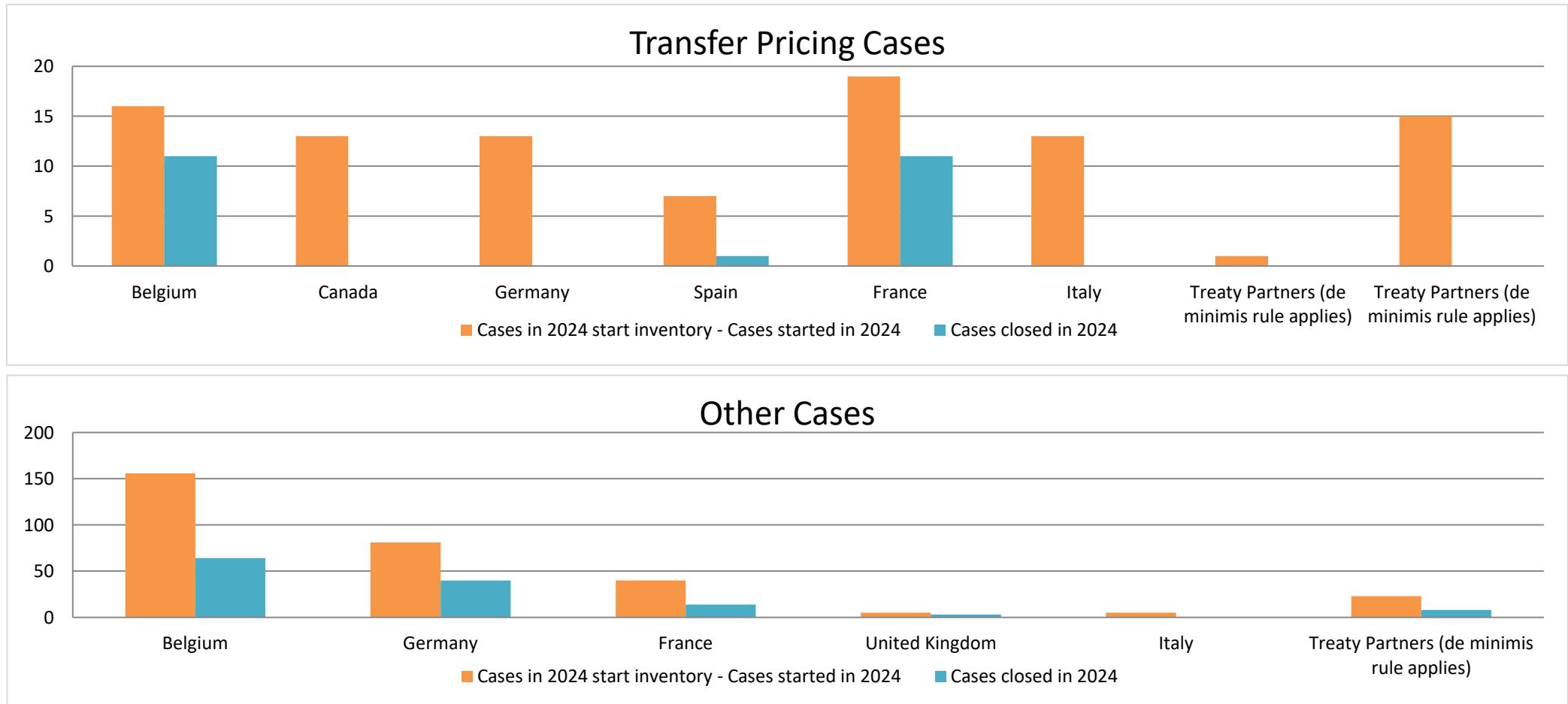
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	36,63	1,11	12,13	38,99
Other cases	14,28	2,70	12,29	7,94

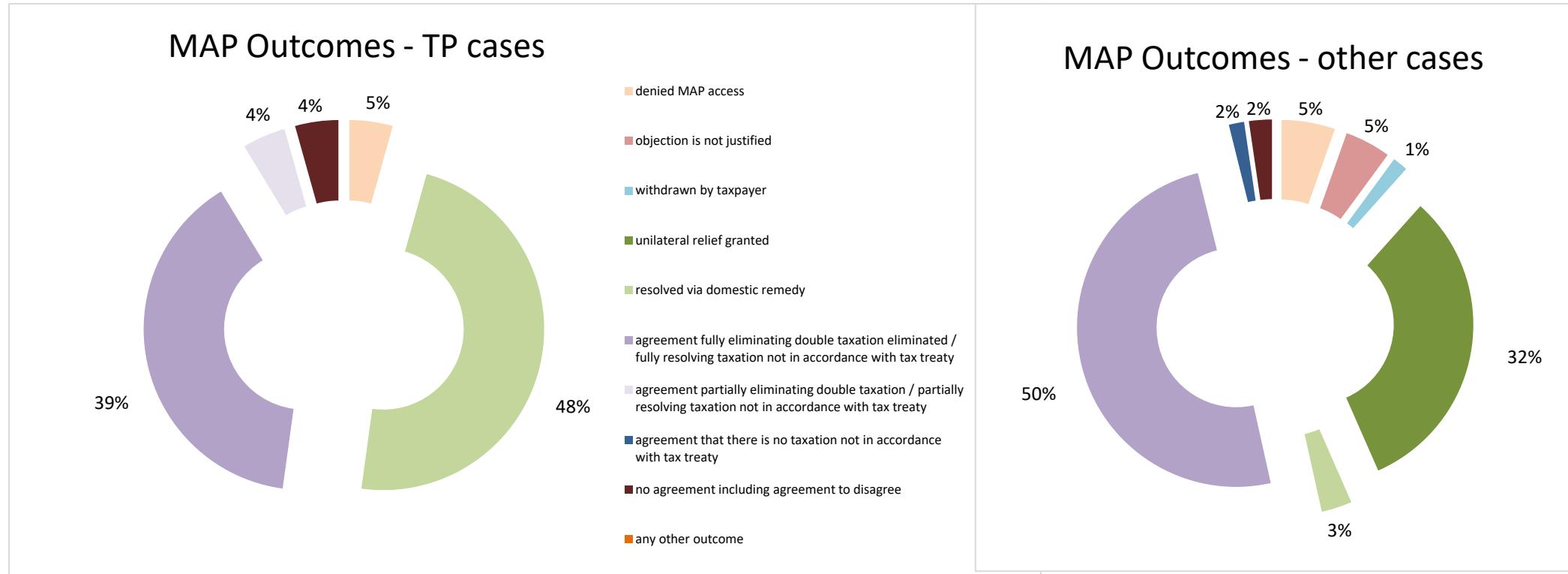
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	1	0	0	0	11	9	1	0	1	0	23
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	11	9	1	0	1	0	23
<b>Other cases (all)</b>	7	6	2	41	4	64	0	2	3	0	129
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	7	6	2	41	4	64	0	2	3	0	129
<b>All cases</b>	8	6	2	41	15	73	1	2	4	0	152

## Annex A

## MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	2	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	2	0	0	0	0	0	0	0	0	0	2	n.a.
	Notes: Definition of a MAP case and counting of MAP cases	<p>We still continue to use this definitions</p> <p>An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see Article 7 of the OECD Model Tax Convention), including the determination of whether a permanent establishment exists in a Contracting Party (see Article 5 of the OECD Model Tax Convention) provided that such determination is the purpose of establishing the profits attributable to that permanent establishment if it so exist; or (ii) the determination of profits between associated enterprises (see Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.</p> <p>Any MAP case that is not an attribution / allocation MAP case shall be reported as "Others".</p> <p>Category of cases</p>											

**Table 1: Attribution / Allocation MAP Cases**

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024	
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	15	1	1	0	0	0	2	8	0	0	0	0	5	
	Canada	10	3	0	0	0	0	0	0	0	0	0	0	13	
	Germany	8	5	0	0	0	0	0	0	0	0	0	0	13	
	Spain	4	3	0	0	0	0	0	0	0	0	1	0	6	
	France	15	4	0	0	0	0	9	1	1	0	0	0	8	
Row 2	Italy	10	3	0	0	0	0	0	0	0	0	0	0	13	
	Treaty Partners (de minimis rule applies)	0	1	0	0	0	0	0	0	0	0	0	0	1	
	Treaty Partners (de minimis rule applies)	11	4	0	0	0	0	0	0	0	0	0	0	15	
	Total	73	24	1	0	0	0	11	9	1	0	1	0	74	
Notes:															

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	112	44	6	3	0	4	1	48	0	1	1	0	92
	Germany	25	56	1	2	1	23	2	11	0	0	0	0	41
	France	20	20	0	0	1	6	1	3	0	1	2	0	26
	United Kingdom	2	3	0	0	0	3	0	0	0	0	0	0	2
	Italy	4	1	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	16	7	0	1	0	5	0	2	0	0	0	0	15
	Total	179	131	7	6	2	41	4	64	0	2	3	0	181
Notes:														

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all MAP cases

**Table 3: All post-2015 MAP Cases pending on 31 December 2024**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		162
≥2 and <4 years old		51
≥4 and <6 years old		11
≥6 years old		5

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	21,41	1,09	10,07	25,16
	Spain	28,34	0,89	4,80	23,54
	France	52,60	1,15	18,89	67,45
	Total	36,63	1,11	12,13	38,99
	Notes:				

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	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
	Cases closed in the Unilateral stage	n.a.
<u>Notes:</u>		

Annex B  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for other Cases

<b>Table 2: Other MAP Cases</b>					
Treaty Partner		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 5
		Column 1	Column 2	Column 3	
Row 1	Belgium	20,12	1,38	12,54	7,94
	Germany	7,04	4,48	15,73	12,07
	France	12,83	3,39	15,27	10,24
Row 2	United Kingdom	18,76	6,59	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	4,69	1,63	3,68	1,95
	Total	14,28	2,70	12,29	7,94
Notes:					

Annex B

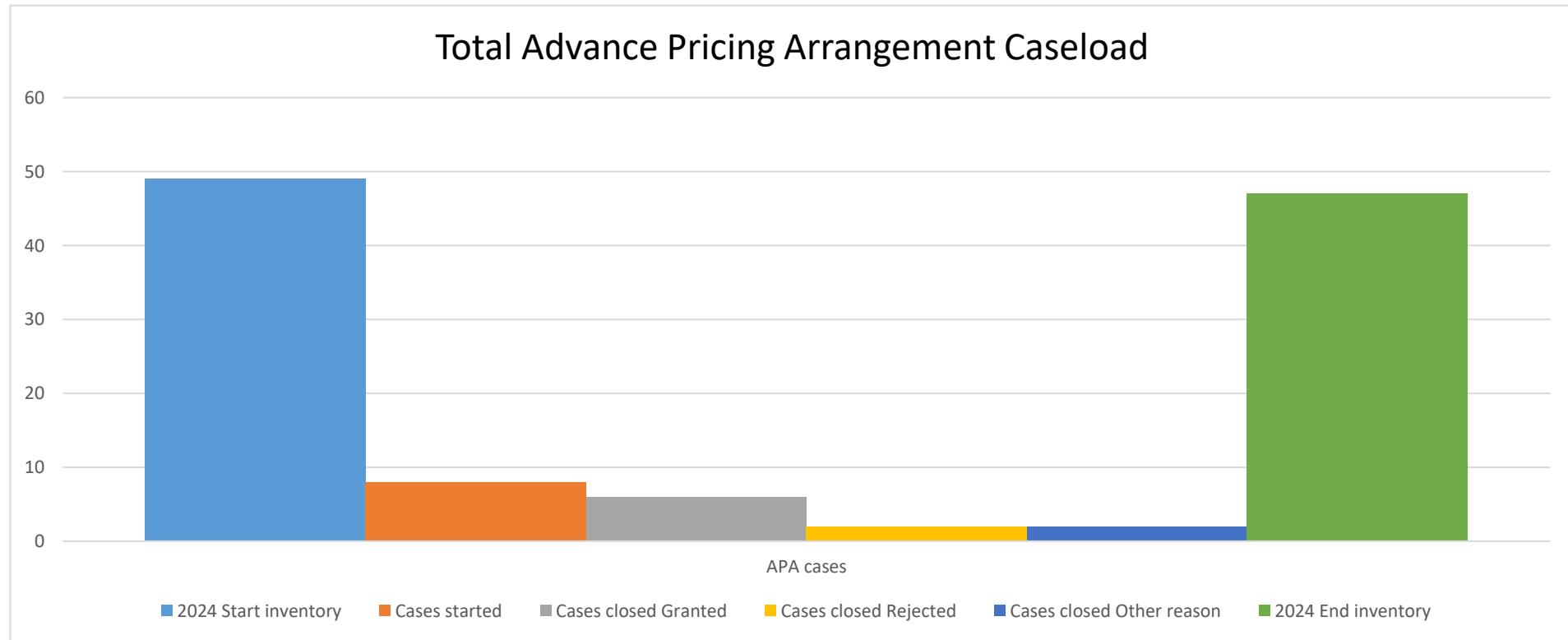
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases		
Row 1	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
	Cases closed in the Unilateral stage	3,23
Cases closed in the Bilateral stage		16,29
<u>Notes:</u>		

Annex B  
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all Cases

<b>Table 3: All MAP Cases</b>					
Row 1	Total Average Time	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
	<b>Total Average Time</b>	17,67	2,46	12,28	10,36
	Notes:				

## Luxembourg

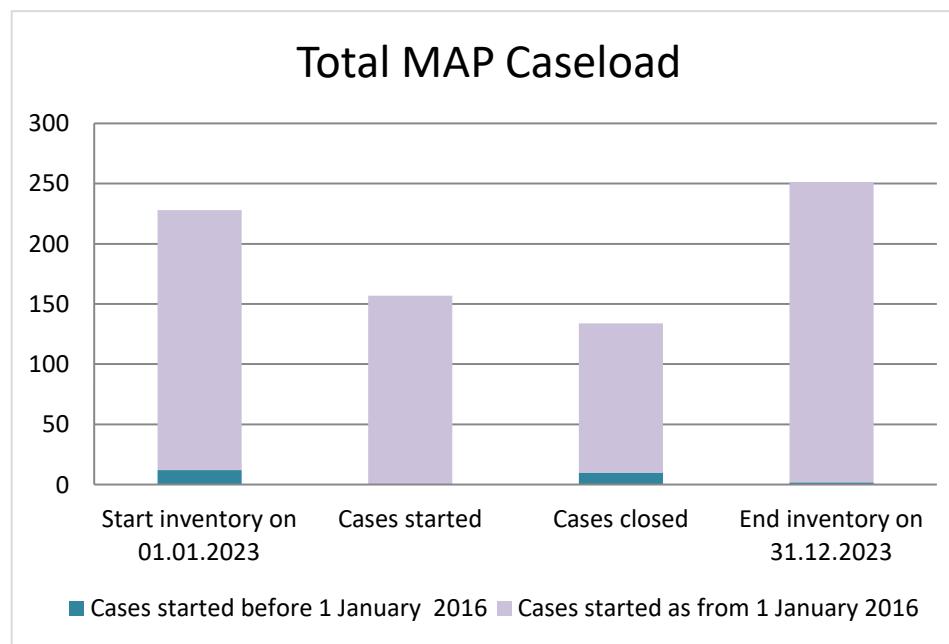


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	49	8	6	2	2	47	44,82

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		49	8	6	2	2	47
	Notes:						
	Reporting period followed	From 2024-01-01 to 2024-12-31					
	Definition of "Start Date" and "End Date" followed:						
	Definition of "APAs concluded during the reporting period" followed:						
	Further information	The number in the Start inventory is different from the End inventory of the previous period as there were BAPAs that were never filed in Luxembourg although they have been included in the previous statistics because they were filed in the other jurisdiction.					

## Luxembourg

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	2	0	0	2
Other cases	10	0	10	0

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	56	18	4	70
Other cases	160	139	120	179

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	201.02

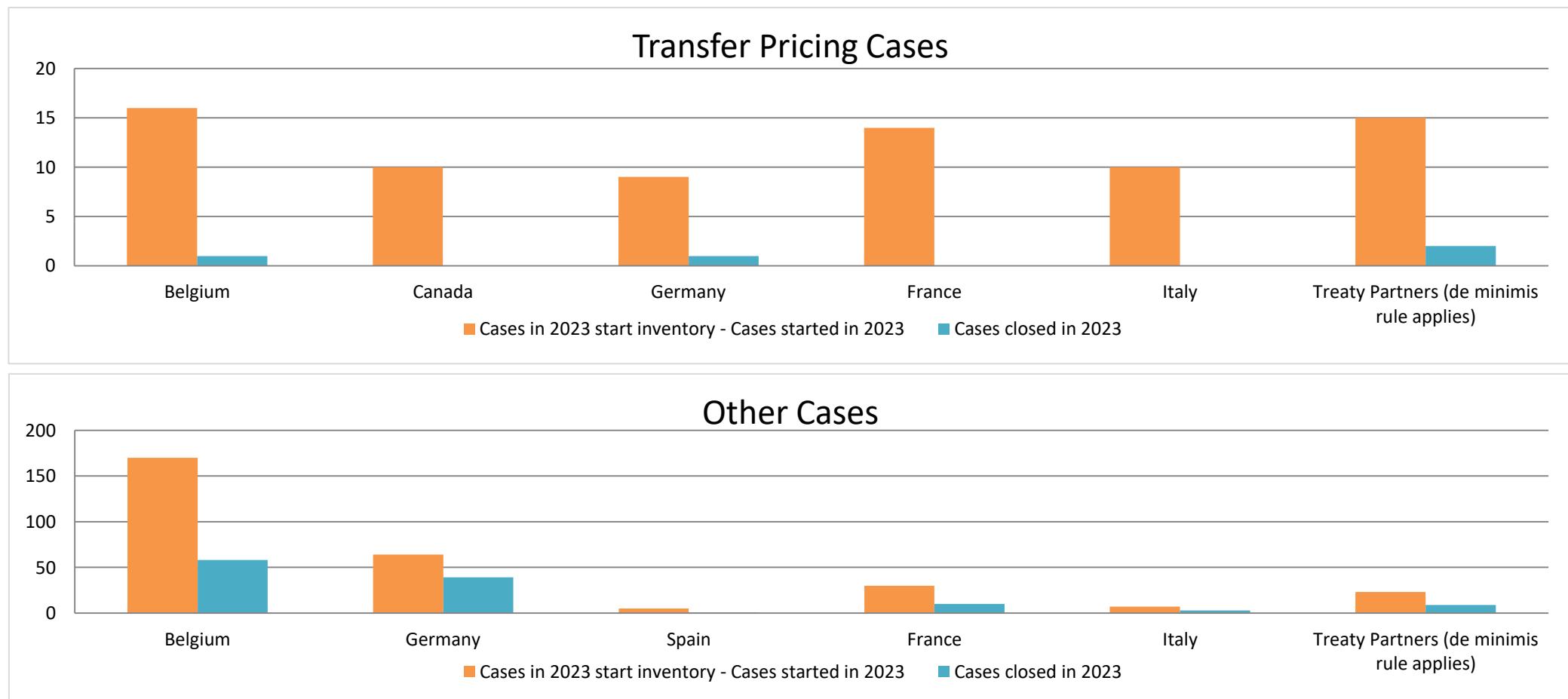
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	26.21	1.46	14.27	16.60
Other cases	10.07	1.68	13.01	4.33

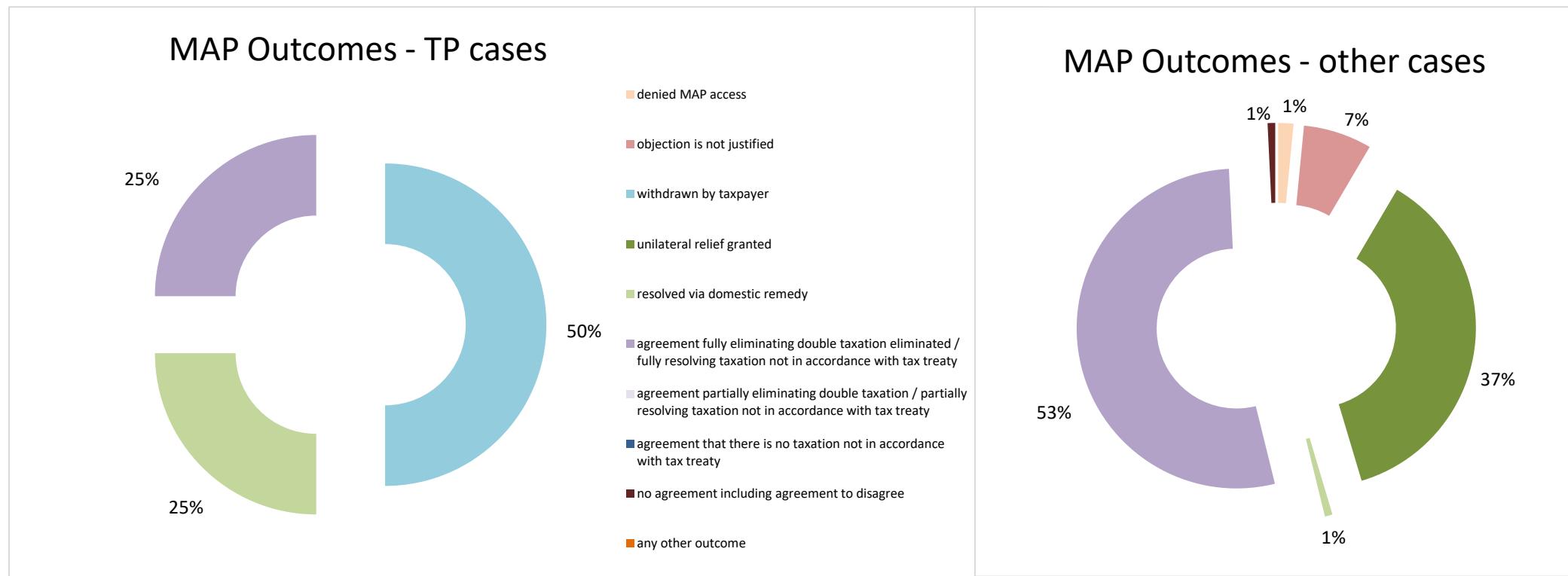
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	0	2	0	1	1	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	2	0	1	1	0	0	0	0	4
<b>Other cases (all)</b>	2	9	0	48	1	69	0	0	1	0	130
Cases started before 1 January 2016	0	5	0	0	0	4	0	0	1	0	10
Cases started as from 1 January 2016	2	4	0	48	1	65	0	0	0	0	120
<b>All cases</b>	2	9	2	48	2	70	0	0	1	0	134

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	2	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2	Others	10	0	5	0	0	0	4	0	0	1	0	201.02
Row 3	Total	12	0	5	0	0	0	4	0	0	1	0	201.02
	Notes:	Potential mismatches between 2023 start inventory and 2022 end inventory There is a mismatch in the opening inventory compared to the 2022 end inventory											

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	5	11	0	0	1	0	0	0	0	0	0	0	15
	Canada	9	1	0	0	0	0	0	0	0	0	0	0	10
	Germany	8	1	0	0	0	0	0	1	0	0	0	0	8
	France	14	0	0	0	0	0	0	0	0	0	0	0	14
Row 2	Italy	8	2	0	0	0	0	0	0	0	0	0	0	10
	Treaty Partners (de minimis rule applies)	12	3	0	0	1	0	1	0	0	0	0	0	13
Total		56	18	0	0	2	0	1	1	0	0	0	0	70
Notes:														

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023	
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	103	67	1	3	0	11	1	42	0	0	0	0	0	112
	Germany	31	33	0	1	0	23	0	15	0	0	0	0	0	25
	Spain	2	3	0	0	0	1	0	0	0	0	0	0	0	4
	France	10	20	0	0	0	6	0	4	0	0	0	0	0	20
	Italy	3	4	1	0	0	0	0	2	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	11	12	0	0	0	7	0	2	0	0	0	0	0	14
	Total	160	139	2	4	0	48	1	65	0	0	0	0	0	179
Notes:															

Annex B

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

**Table 3: All post-2015 MAP Cases pending on 31 December 2023**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		154
≥2 and <4 years old		52
≥4 and <6 years old		10
≥6 years old		4

Annex B

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

**Table 1: Attribution / Allocation MAP Cases**

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	31.99	0.30	n.a.	n.a.
Row 2	Germany	34.09	3.22	16.14	17.95
	Treaty Partners (de minimis rule applies)	19.38	1.15	12.39	15.25
	Total	26.21	1.46	14.27	16.60
	Notes:				

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	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
	Cases closed in the Unilateral stage	28
	Cases closed in the Bilateral stage	34
<u>Notes:</u>		

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	9.65	1.95	9.05	3.16
	Germany	10.21	1.50	26.38	7.13
	Spain	0.43	1.15	n.a	n.a
	France	13.05	1.05	25.45	3.39
Row 2	Italy	27.69	1.15	21.32	19.43
	Treaty Partners (de minimis rule applies)	4.11	1.71	9.44	4.46
	Total	10.07	1.68	13.01	4.33
Notes:					

Annex B

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

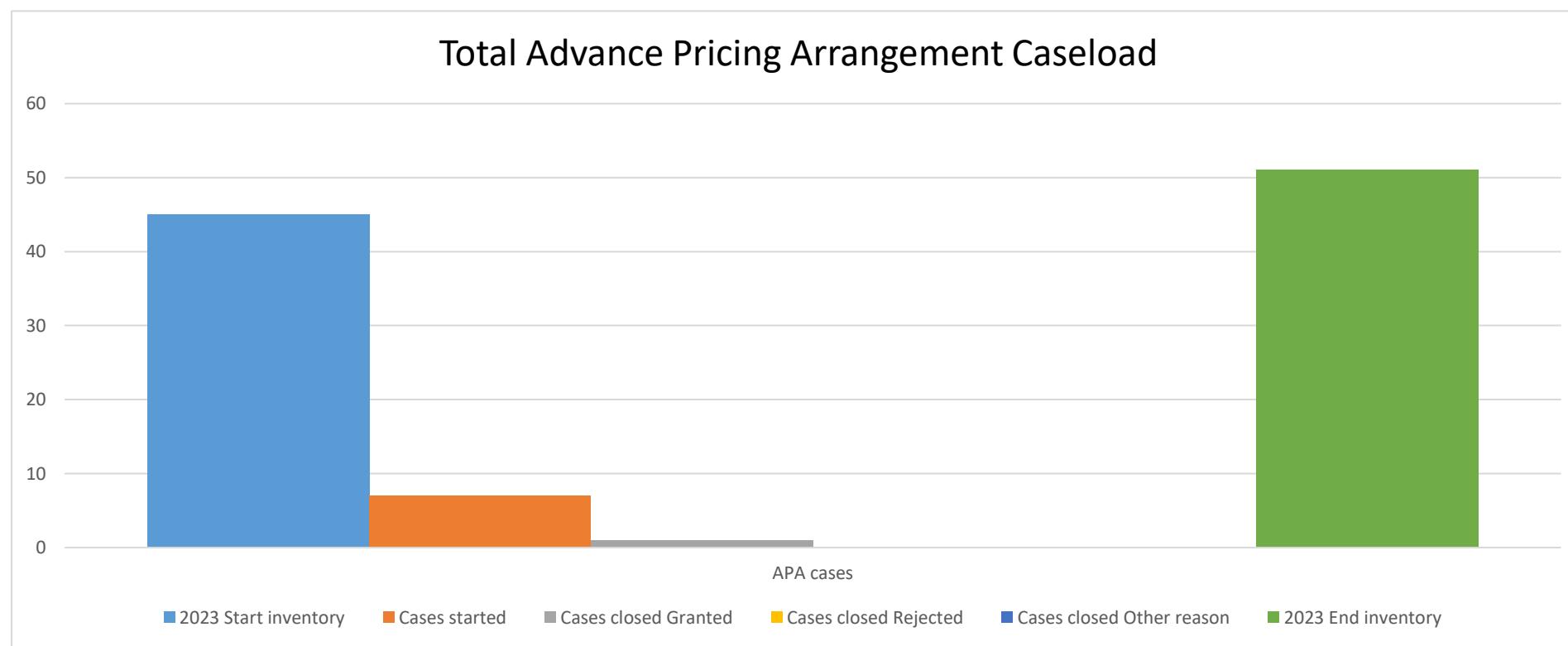
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	3
Cases closed in the Bilateral stage		16
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
Row 1	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	
<b>Total Average Time</b>	10.59	1.68	13.05	4.74	
Notes:					

## Luxembourg



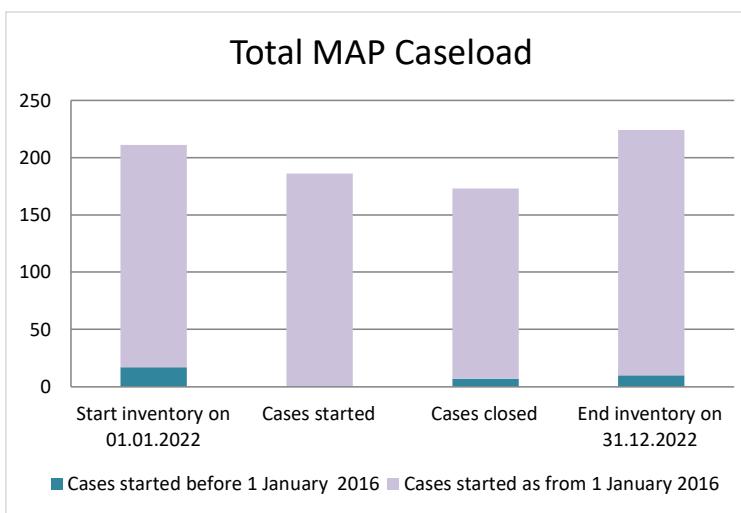
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	45	7	1	0	0	51	21

Annex C

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

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

## 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

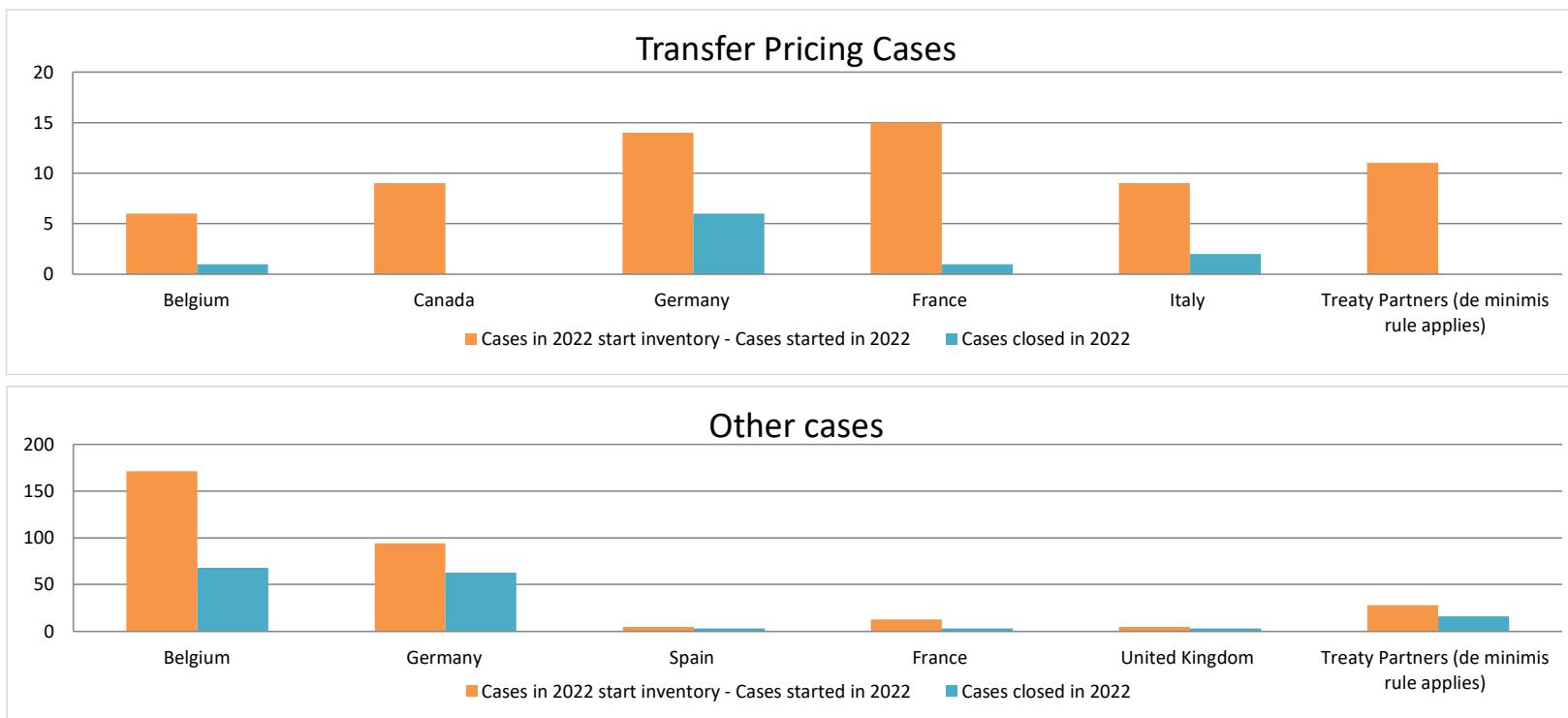
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

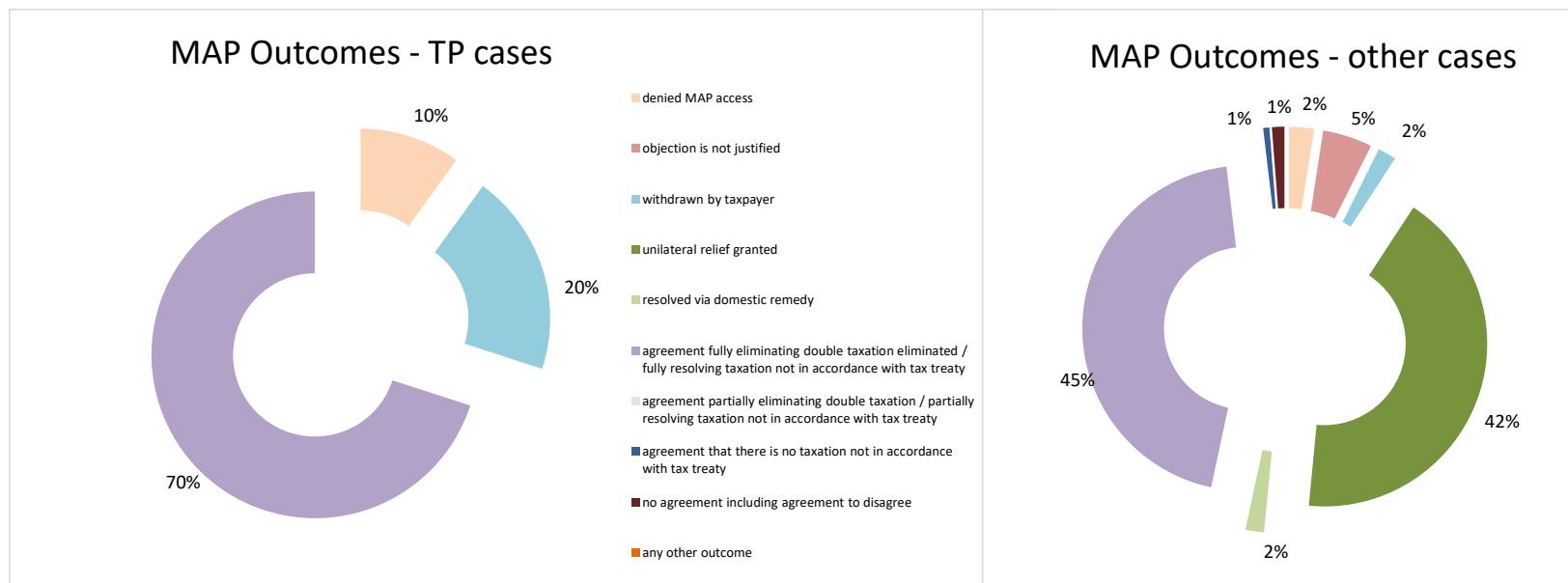
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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	2	n.a.
Row 2	Others	15	0	0	0	0	7	0	0	0	0	8	103.72
Row 3	Total	17	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	
	Treaty Partners (de minimis rule applies)	9	2	0	0	0	0	0	0	0	0	0	0	11	
Row 2	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	
Row 1	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
	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
Row 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
	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:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

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

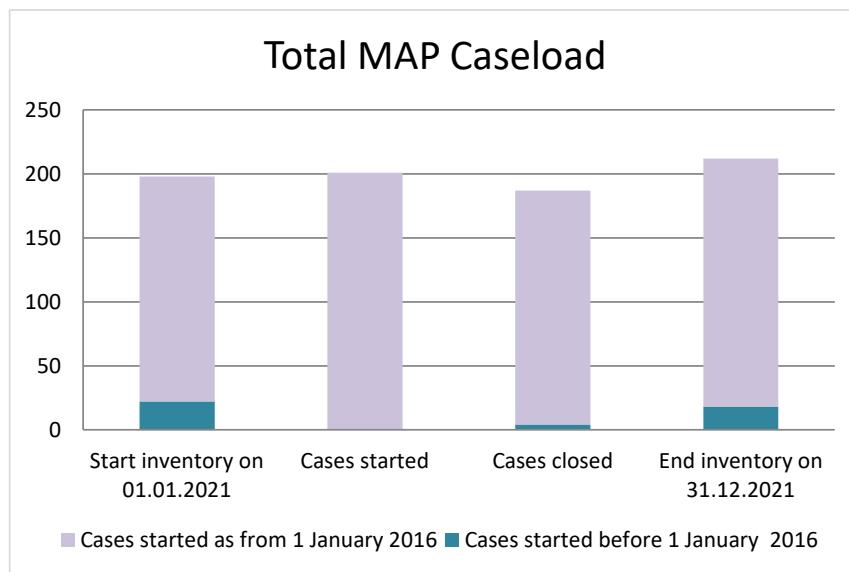
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Belgium	9.57	1.67	8.81	5.49	
	Germany	10.40	3.48	22.90	3.91	
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

Annex B

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

Table 3: All MAP Cases					
Row 1	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 4
	Column 1	Column 2	Column 3	Column 4	Column 4
Total Average Time	10.70	2.66	13.32	6.84	
Notes:					

## 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:

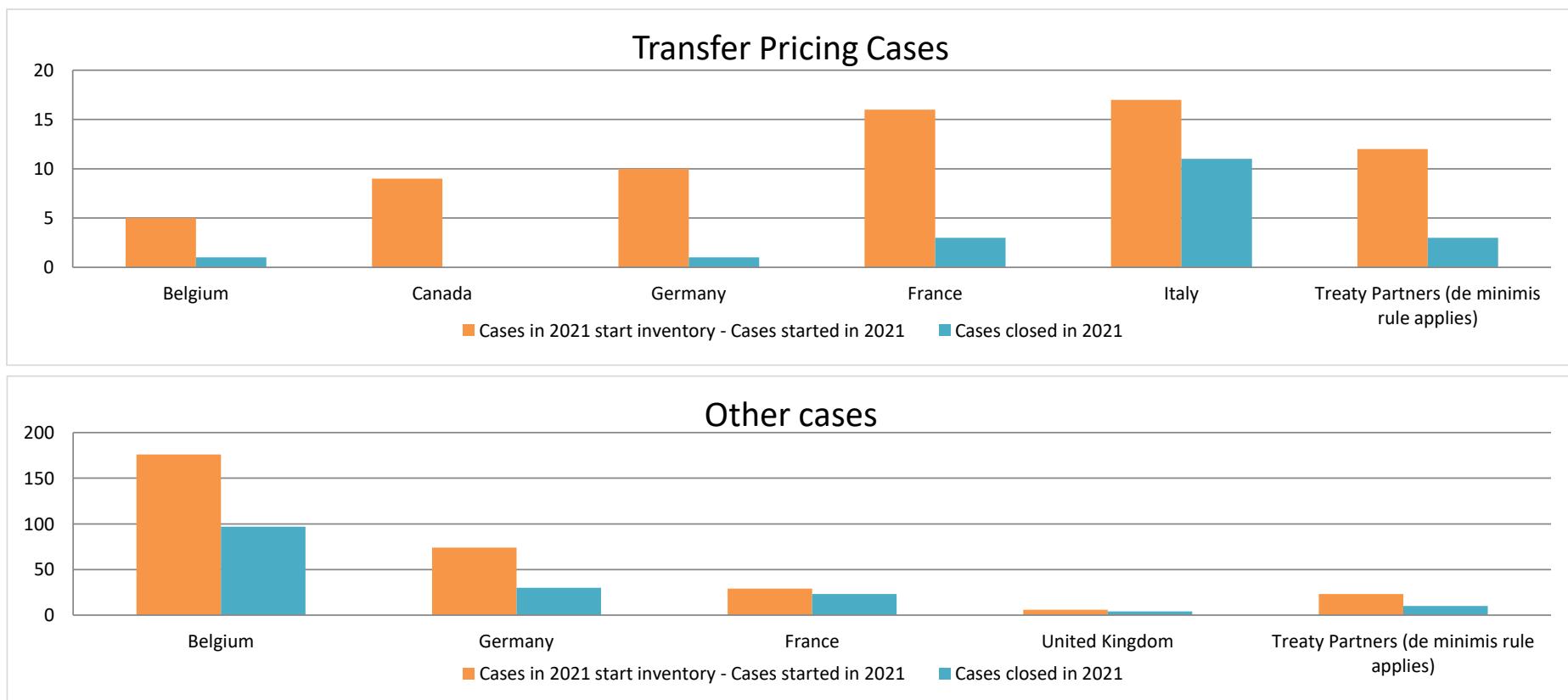
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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

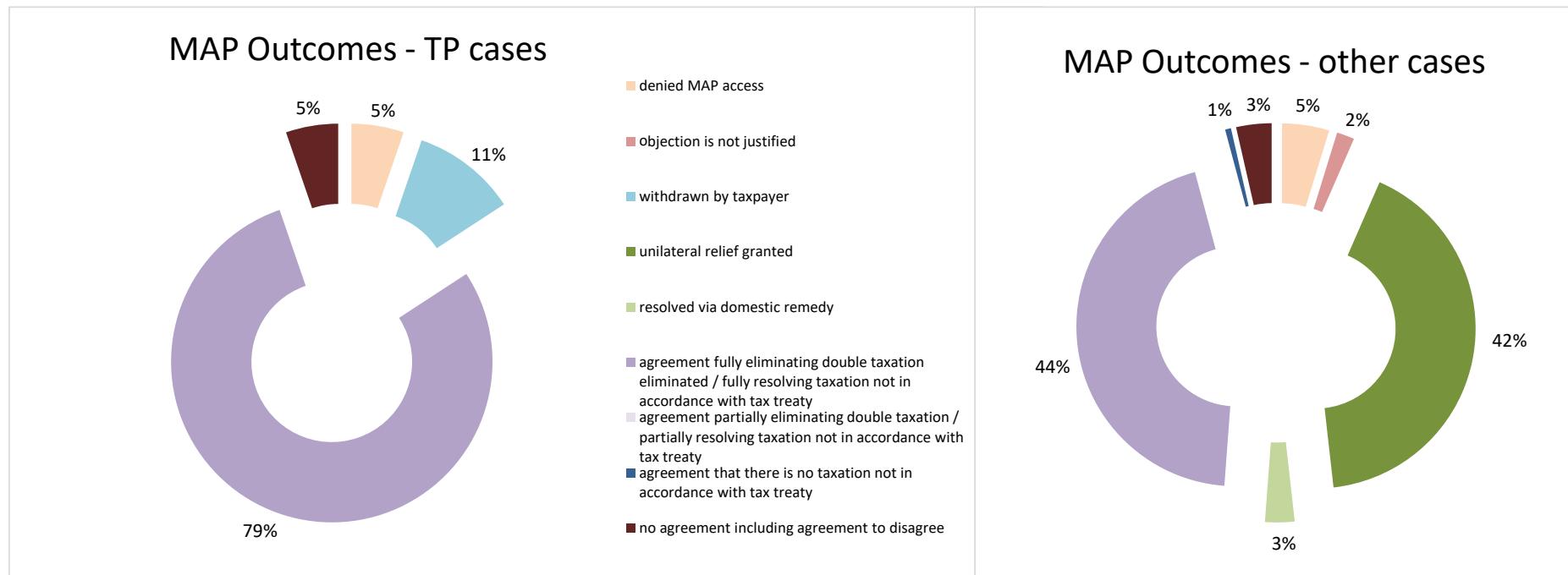
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## 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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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	2	n.a.
Row 2	Others	20	0	0	0	0	0	0	0	0	4	0	93.78
Row 3	Total	22	0	0	0	0	0	0	0	0	4	0	93.78
<p><u>Notes:</u></p> <p>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.</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>													

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		
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	9
	Total		40	29	1	0	2	0	0	15	0	0	1	50
Notes:														

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			
Row 1	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	
	Belgium	71	105	8	1	0	35	3	50	0	0	0	0	79	
Row 2	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	
Row 2	United Kingdom	1	5	0	0	0	4	0	0	0	0	0	0	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"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	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	
Row 2	Italy	29.41	1.05	27.91	1.80	
	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"
Row 1	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
Row 2	United Kingdom	4.71	1.82	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	11.29	4.90	7.28	14.36
	Total	9.56	2.17	9.54	4.53
Notes:					

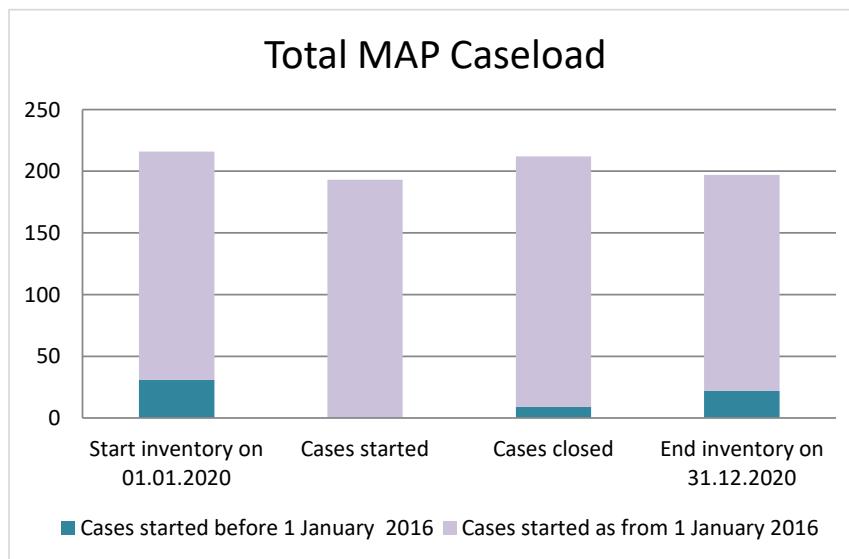
Annex B

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	<b>Total Average Time</b>	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:

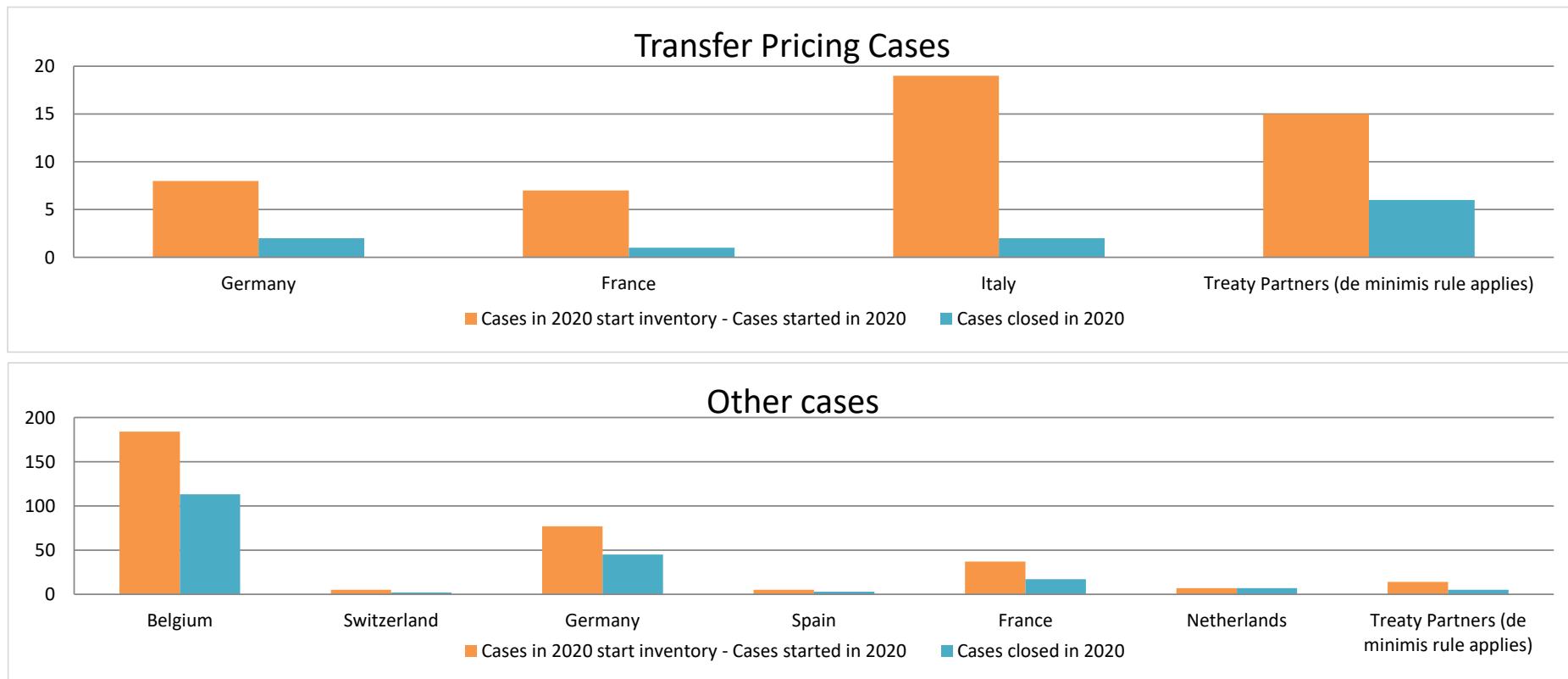
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

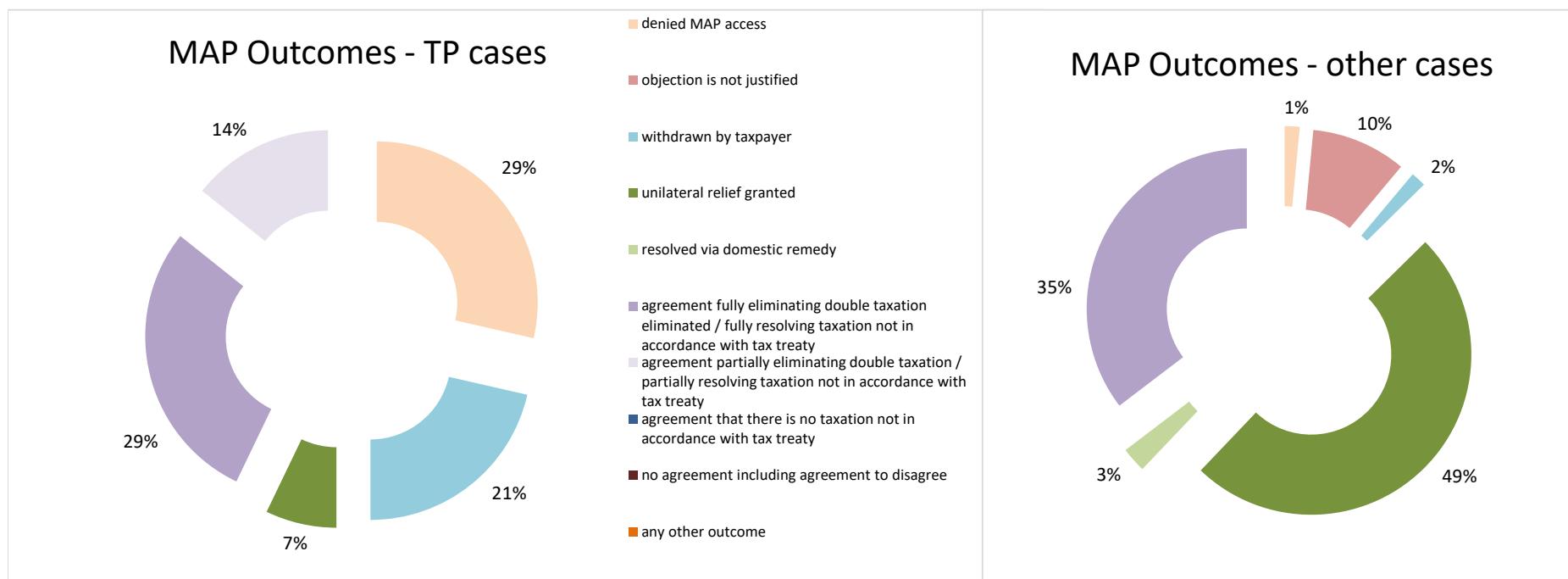
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
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
<b>Other cases (all)</b>	<b>3</b>	<b>19</b>	<b>3</b>	<b>98</b>	<b>5</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198</b>
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
<b>All cases</b>	<b>7</b>	<b>19</b>	<b>6</b>	<b>99</b>	<b>5</b>	<b>74</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212</b>

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
Row 2	Others	26	0	1	0	0	0	5	0	0	0	0	20
Row 3	Total	31	0	1	1	0	0	7	0	0	0	0	22
	<u>Notes:</u>												
	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.											
	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.											

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
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	
Row 1	Germany	6	2	0	0	0	1	0	1	0	0	0	0	0	6
	France	7	0	0	0	1	0	0	0	0	0	0	0	0	6
	Italy	15	4	0	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	0	9
	Total	39	10	4	0	2	1	0	2	2	0	0	0	0	38
Notes:															
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;															
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.															

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 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
	Germany	4.13	0.92	4.77	3.48	
	France	4.70	1.15	n.a.	n.a.	
Row 2	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

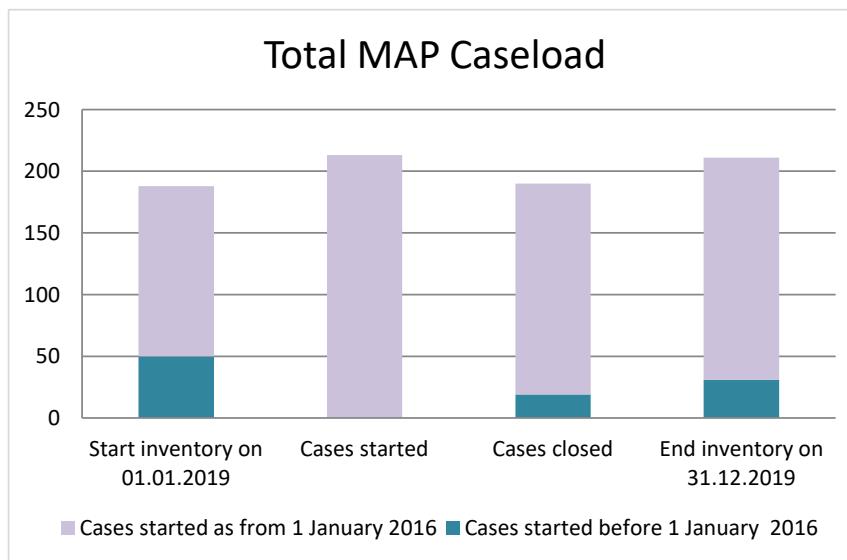
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
Row 1	Belgium	6.99	1.92	5.50	5.14	
	Switzerland	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	
Row 2	Netherlands	4.93	1.08	2.40	11.61	
	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	<b>Total Average Time</b>	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

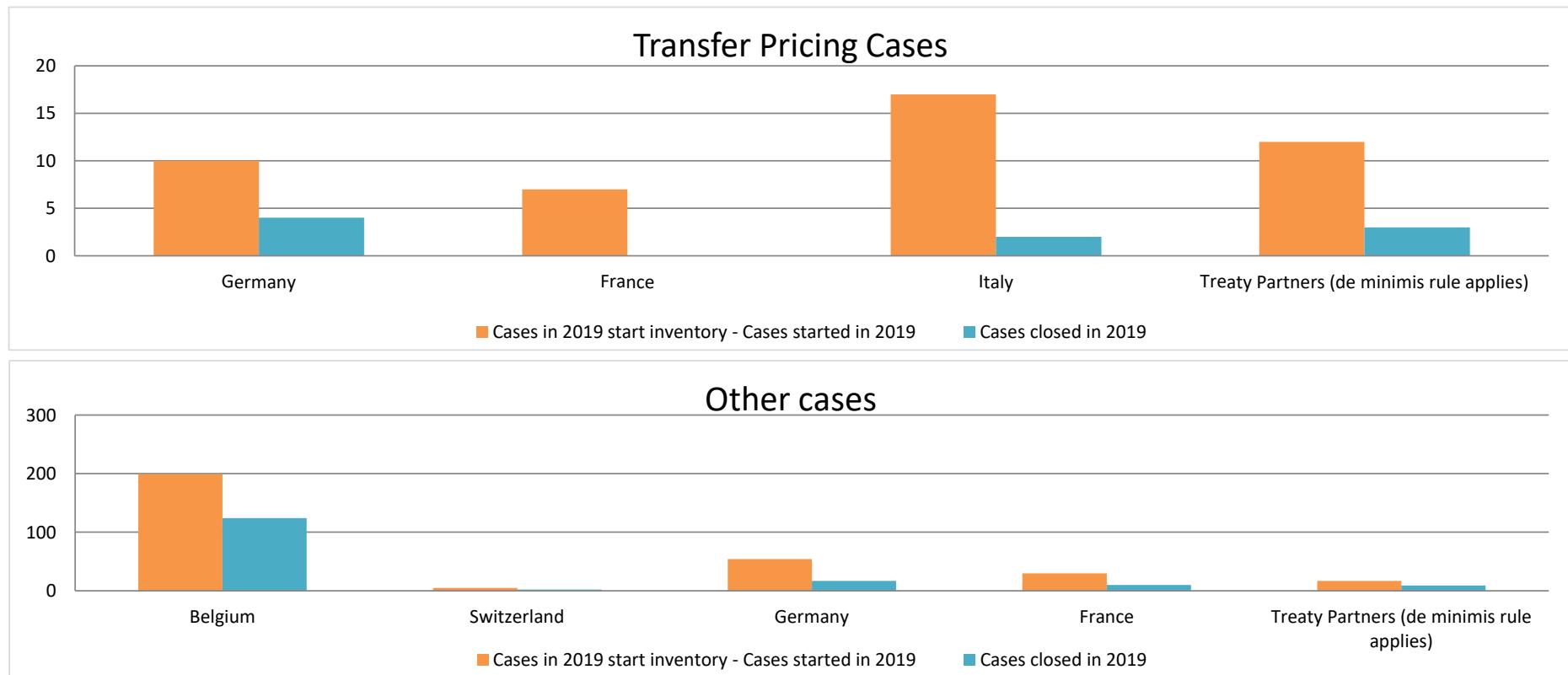
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

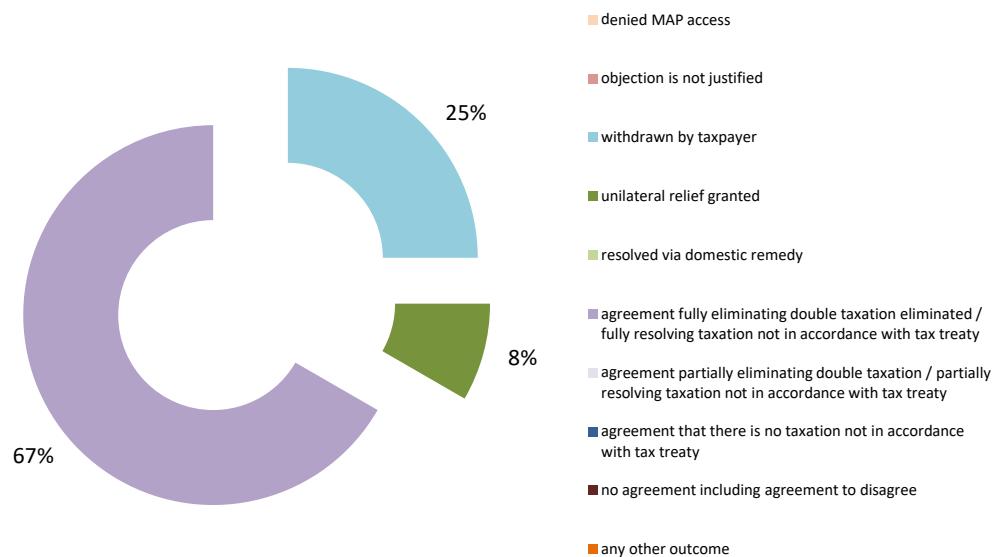
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

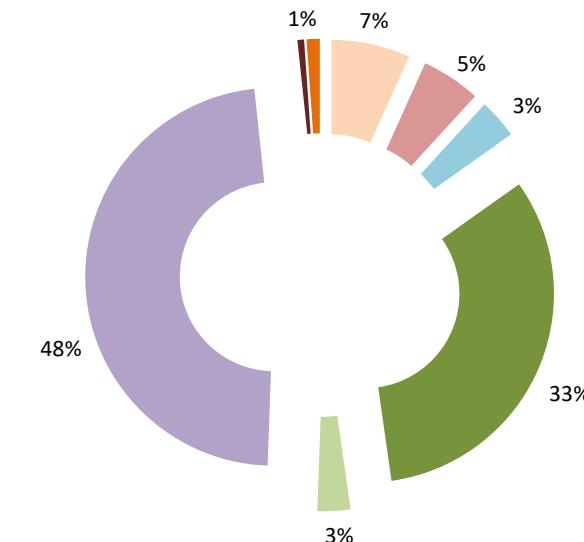


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## 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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	<b>12</b>	<b>9</b>	<b>9</b>	<b>59</b>	<b>5</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>190</b>

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	3	0	0	0	0	5	64.87
Row 2	Others	42	0	1	1	0	11	0	0	0	2	26	69.68
Row 3	Total	50	0	1	1	0	14	0	0	0	2	31	68.92
<u>Notes:</u>		15 other MAP cases have been included in addition to the end inventory for 2018 since they were introduced by treaty partners.											
Potential mismatches between 2019 start inventory and 2018 end inventory		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.											
Notes on the computation of average time													

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

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		
Row 1	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	
	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	
Row 2	France	17	13	0	1	0	3	0	6	0	0	0	0	20	
	Treaty Partners (de minimis rule applies)	10	7	1	0	1	6	0	1	0	0	0	0	8	
	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"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Germany	8.92	1.74	5.87	9.61	
Row 2	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

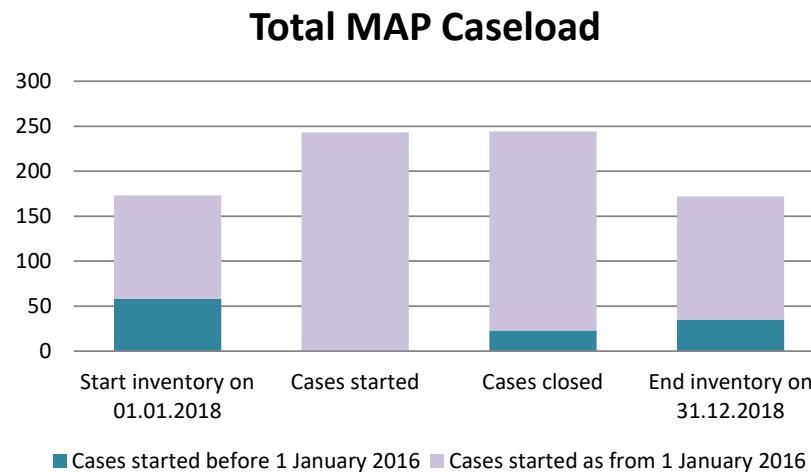
Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Belgium	5.64	2.11	6.22	2.66	
	Switzerland	5.59	2.09	0.00	3.06	
Row 2	Germany	4.77	2.74	n.a.	n.a.	
	France	11.00	2.29	11.97	5.85	
	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

<b>Table 3: All MAP Cases</b>					
	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	<b>Total Average Time</b>	6.65	2.13	6.88	3.74
	Notes:				

## Luxembourg



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

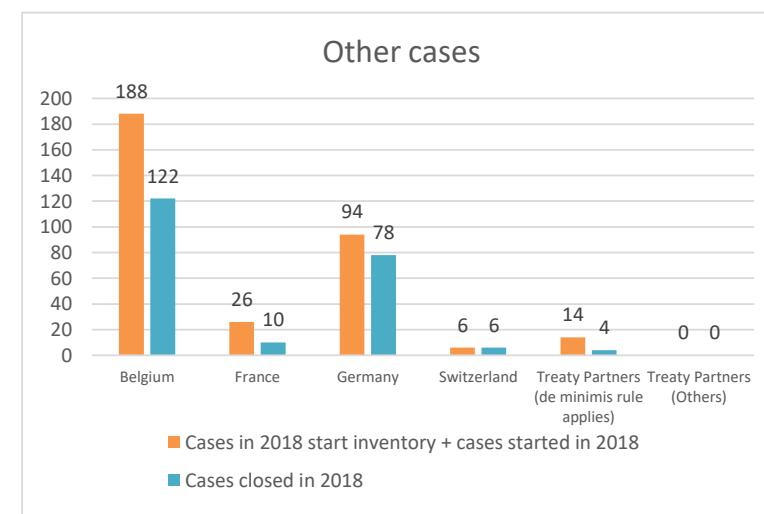
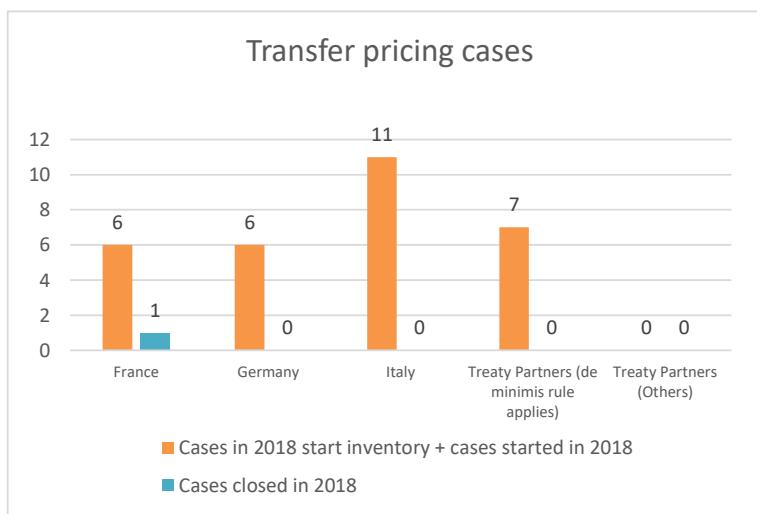
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of receipt of the MAP request, and  
 (ii) end date: one of the following ones; the date when the competent authority orders the office responsible 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)

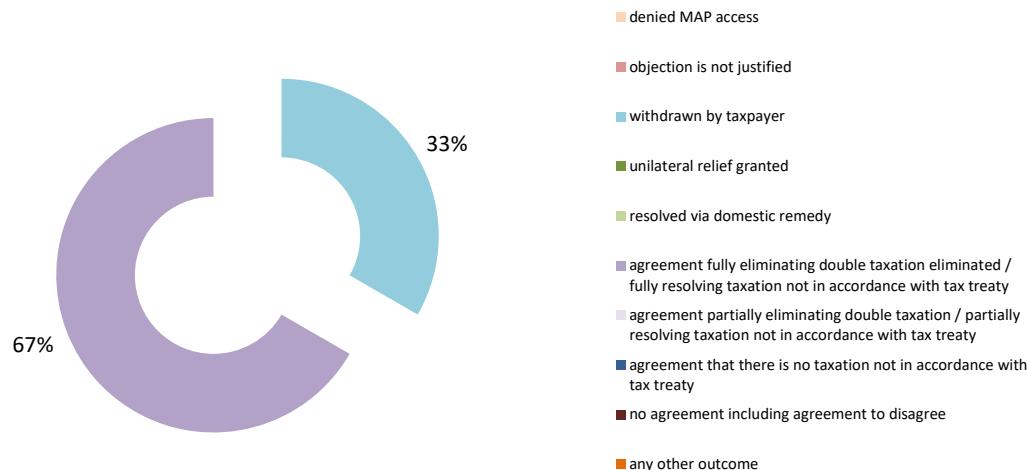
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



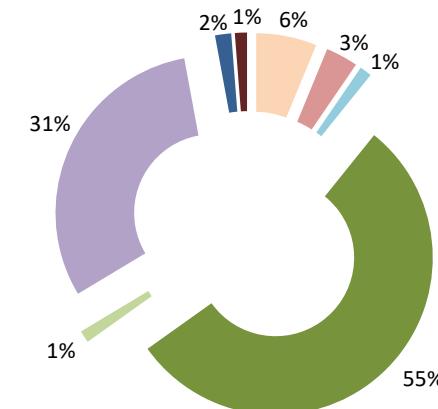
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	10	0	0	1	0	0	1	0	0	0	8	41.57
Row 2	Others	48	0	0	1	2	0	12	0	4	2	0	69.97
Row 3	Total	58	0	0	2	2	0	13	0	4	2	0	67.50
	Notes:												
	1) 3 new cases were reported by another treaty partner.												
	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.												

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

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	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 ( <i>de minimis</i> 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
	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 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 5
Row 1	France	2.24	0.30	n.a.	2.24
Row 2	<b>Treaty Partners (de minimis rule applies)</b>	n.a.	n.a.	n.a.	n.a.
Row 3	<b>Treaty Partners (Others)</b>	n.a.	n.a.	n.a.	n.a.
	<b>Total Average Time</b>	2.24	0.30	n.a.	2.24
	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 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 5
Column 1	Column 2	Column 3	Column 4	Column 5	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	
	Notes:					

Annex B

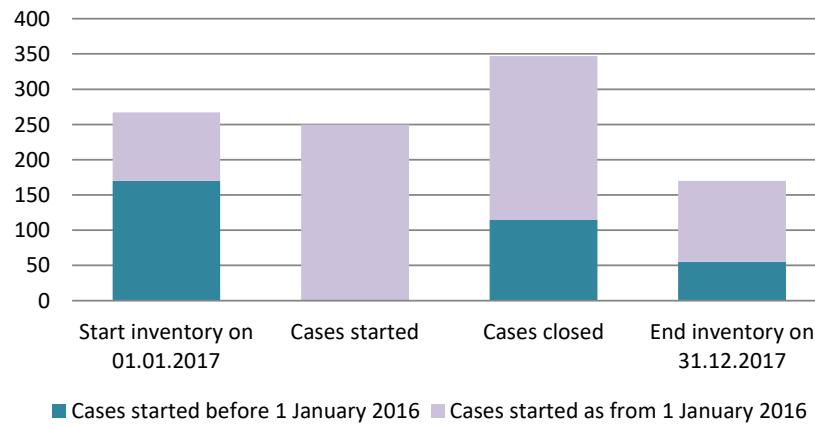
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	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:

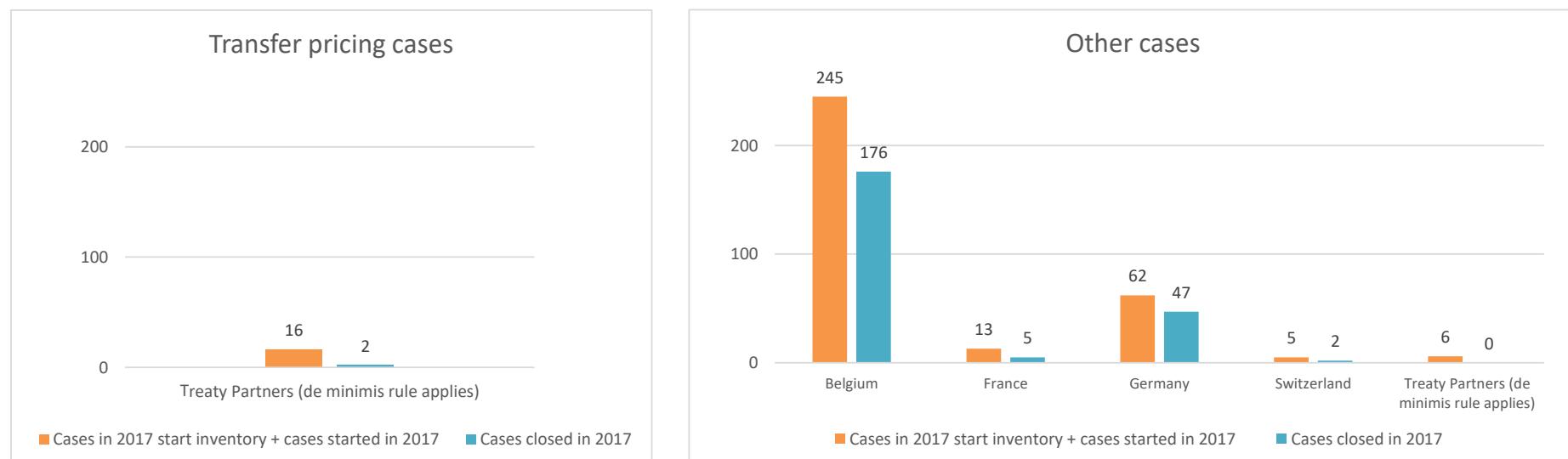
- (i) start date: the date of receipt of the MAP request, and
- (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the 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>

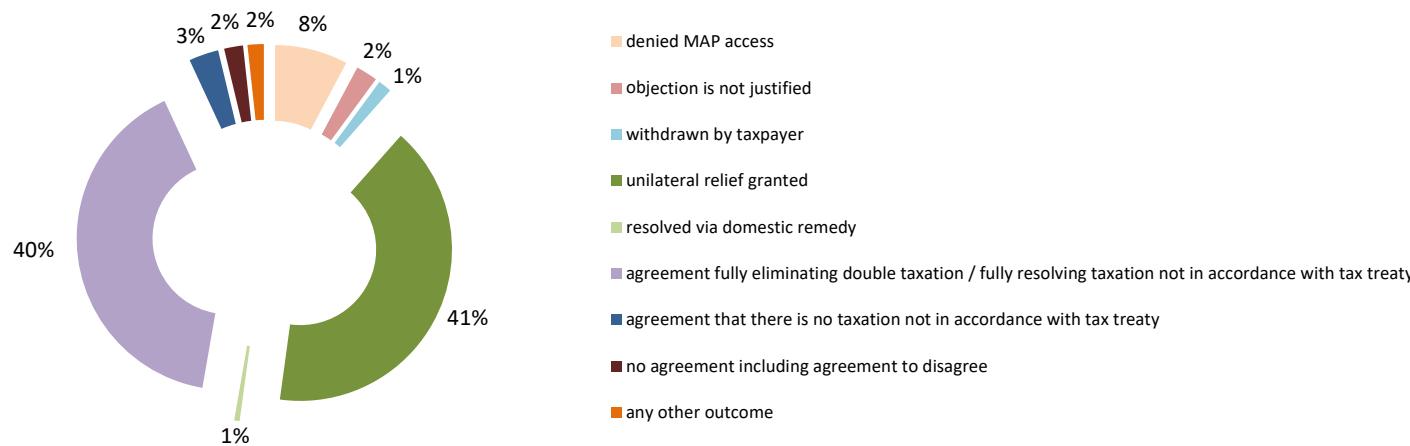
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
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
<b>Other cases (all)</b>	<b>27</b>	<b>8</b>	<b>4</b>	<b>138</b>	<b>2</b>	<b>138</b>	<b>0</b>	<b>11</b>	<b>7</b>	<b>6</b>	<b>341</b>
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
<b>All cases</b>	<b>27</b>	<b>8</b>	<b>5</b>	<b>141</b>	<b>2</b>	<b>140</b>	<b>0</b>	<b>11</b>	<b>7</b>	<b>6</b>	<b>347</b>

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	58.01
Row 2	Others	156	10	2	2	11	2	60	0	11	7	6	43.81
Row 3	Total	170	10	2	2	14	2	61	0	11	7	6	44.30
<p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>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"</li> <li>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"</li> <li>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.</li> <li>4) The average time taken to close pre-2016 cases was computed by applying the following rules:           <ol style="list-style-type: none"> <li>(i) start date: the date of receipt of the MAP request, and</li> <li>(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.</li> </ol> </li> </ol>													

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															
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	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
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	
Row 1	Belgium	74	171	13	4	2	80	0	77	0	0	0	0	0	69
	France	3	10	1	0	0	4	0	0	0	0	0	0	0	8
	Germany	7	55	2	2	0	42	0	1	0	0	0	0	0	15
	Switzerland	2	3	1	0	0	1	0	0	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	0	6
Row 3	Treaty Partners (Others)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	87	244	17	6	2	127	0	78	0	0	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 <b>Treaty Partners (de minimis rule applies)</b>	6.22	1.17	0.00	0.62	
Row 3 <b>Treaty Partners (Others)</b>					
<b>Total Average Time</b>	6.22	1.17	0.00	0.62	
Notes:					

Annex B

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

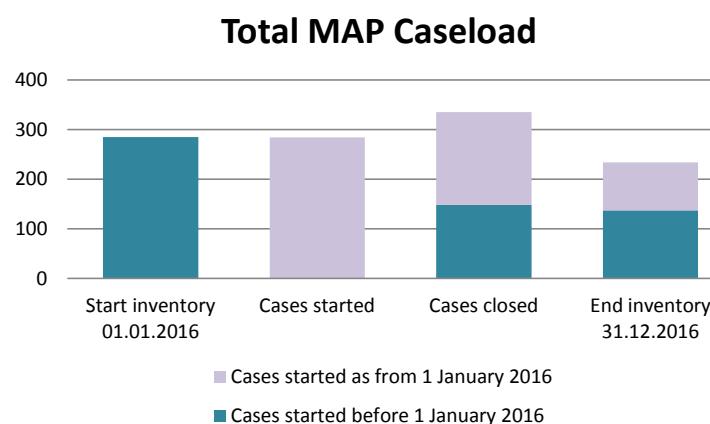
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	3.93	1.42	4.27	2.73
	France	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
	Notes:				

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	3.42	1.57	4.19	2.70
	<u>Notes:</u>				

## Luxembourg



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

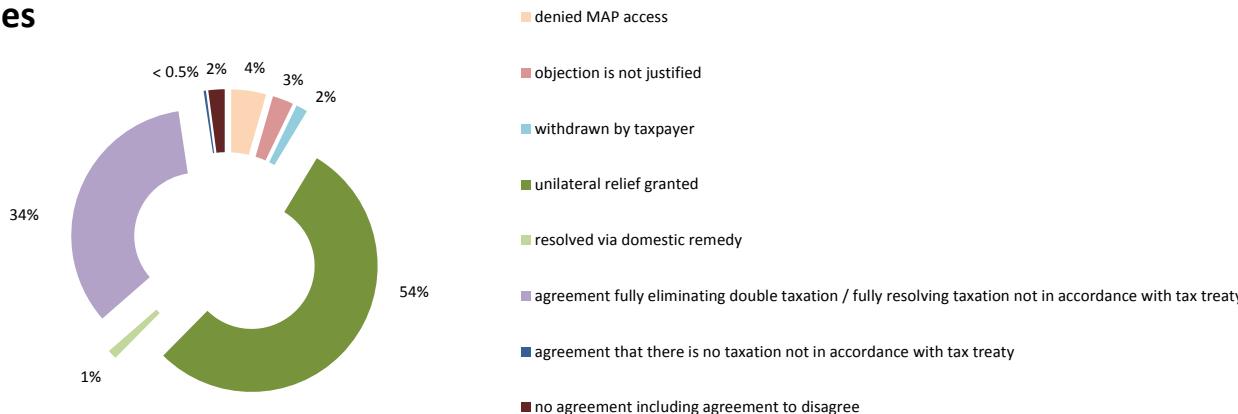
Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:  
 (i) start date: the date of receipt of the MAP request, and  
 (ii) end date: one of the following ones: the date when the competent authority orders the office responsible 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
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
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
<b>Other cases (all)</b>	<b>15</b>	<b>9</b>	<b>5</b>	<b>180</b>	<b>3</b>	<b>114</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>334</b>
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
<b>All cases</b>	<b>15</b>	<b>9</b>	<b>5</b>	<b>180</b>	<b>4</b>	<b>114</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>335</b>

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

# MAP Statistics prior to 2016

## Background

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

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

## Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>77</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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

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.

## 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	--

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.

## 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

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.

## 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	<b>58</b>	<b>1</b>	<b>75</b>	<b>0</b>	<b>24</b>		<b>108</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>11.4</b>	

## 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	
<b>Total</b>	<b>36</b>	<b>2</b>	<b>35</b>	<b>0</b>	<b>9</b>	<b>1</b>	<b>58</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>18</b>	<b>43</b>

## 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	
<b>Total</b>	<b>33</b>	<b>2</b>	<b>25</b>		<b>20</b>		<b>36</b>	<b>2</b>	<b>2</b>			

### 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
<b>Total</b>	<b>33</b>	<b>1</b>	<b>28</b>	<b>3</b>	<b>28</b>	<b>2</b>	<b>33</b>	<b>2</b>				

## 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
<b>Total</b>	<b>31</b>	<b>31</b>	<b>27</b>	<b>34</b>	<b>1</b>	<b>---</b>

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.

## 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
<b>Total</b>	<b>27</b>	<b>22</b>	<b>15</b>	<b>31</b>	<b>3</b>	<b>---</b>