

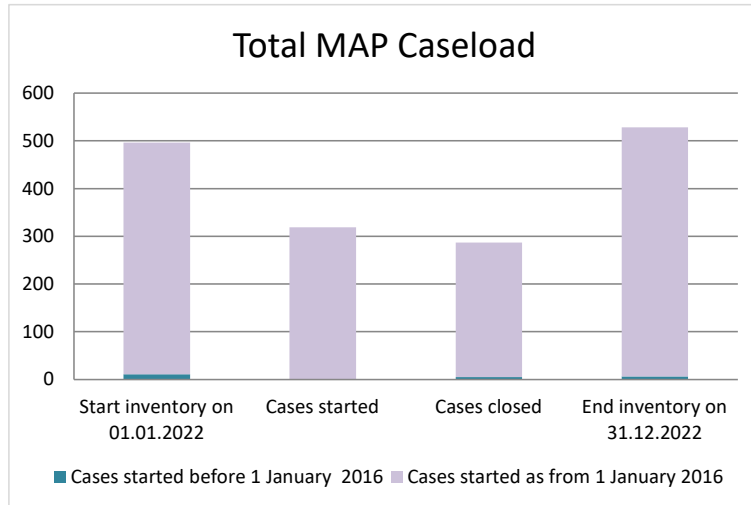
Mutual Agreement Procedure Statistics per jurisdiction

Netherlands

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



Netherlands



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	3	0	1	2
Other cases	8	0	4	4

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	180	76	91	165
Other cases	305	243	191	357

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	93.00
Other cases	171.00

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

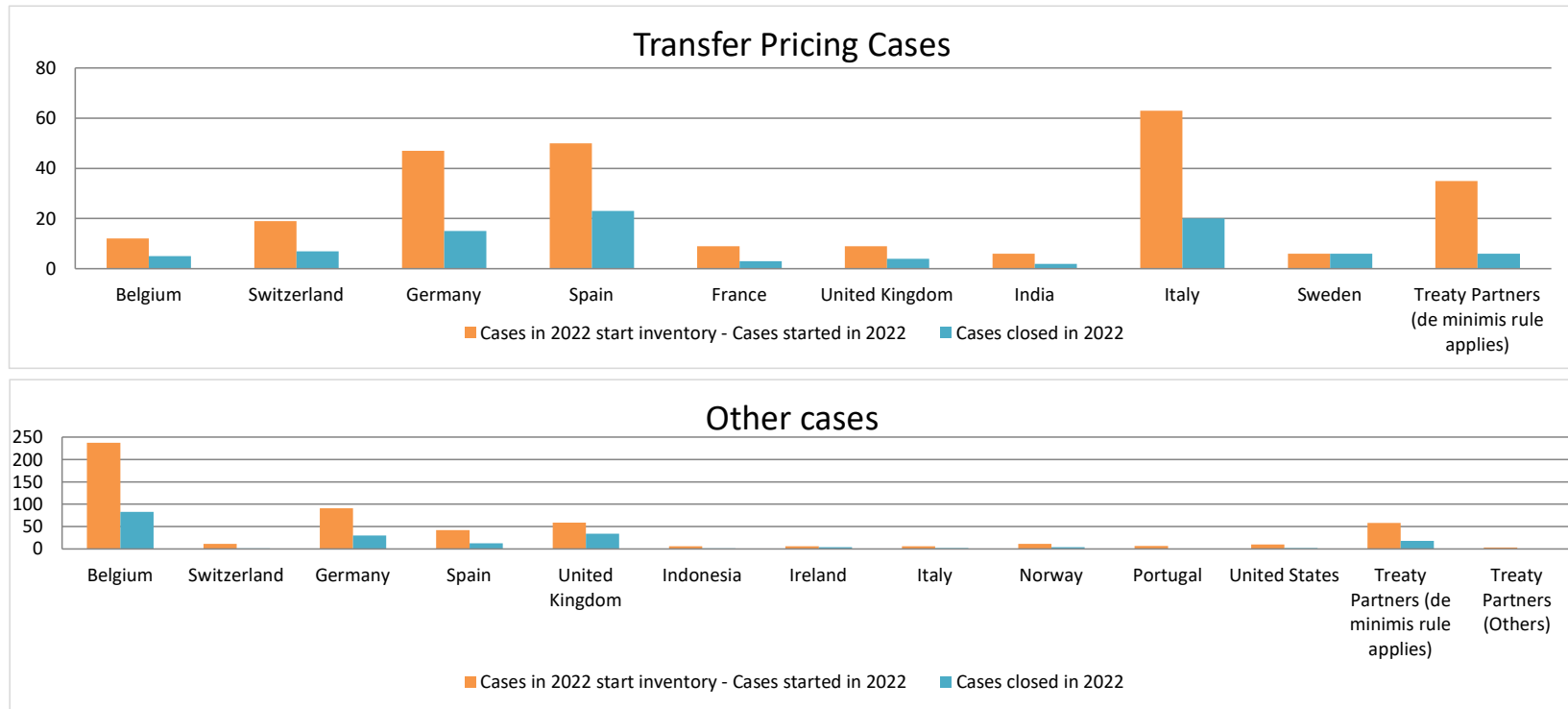
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.81	1.67	11.68	9.65
Other cases	14.76	1.51	7.34	8.97

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

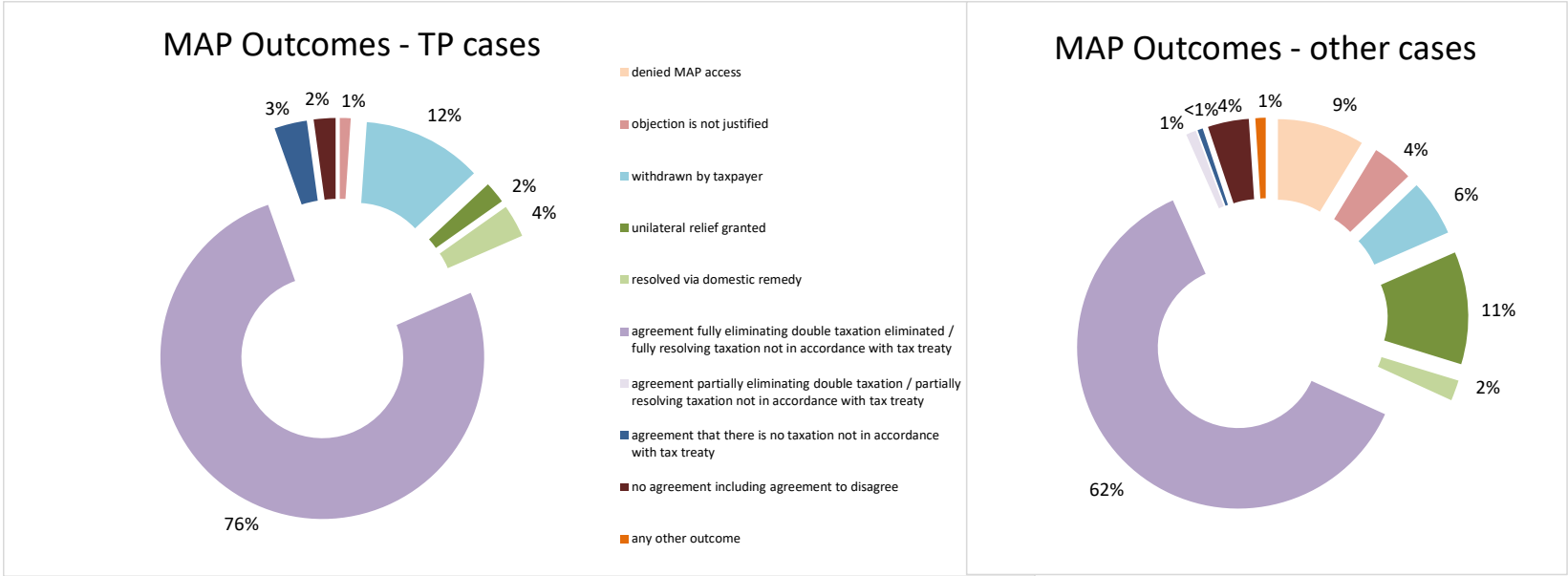
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	11	2	3	70	0	3	2	0	92
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	1	11	2	2	70	0	3	2	0	91
Other cases (all)	17	8	11	22	4	120	2	1	8	2	195
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	3	0	4
Cases started as from 1 January 2016	17	8	11	22	4	119	2	1	5	2	191
All cases	17	9	22	24	7	190	2	4	10	2	287

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	3	0	0	0	0	1	0	0	0	0	0	2	93.00
Row 2 Others	8	0	0	0	0	0	1	0	0	3	0	4	171.00
Row 3 Total	11	0	0	0	0	1	1	0	0	3	0	6	155.40
Notes:													

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	6	6	0	0	0	0	0	5	0	0	0	0	7
	Switzerland	16	3	0	0	0	0	0	7	0	0	0	0	12
	Germany	28	19	0	0	1	1	1	12	0	0	0	0	32
	Spain	40	10	0	0	2	0	0	20	0	1	0	0	27
	France	4	5	0	0	0	0	0	3	0	0	0	0	6
	United Kingdom	6	3	0	0	3	0	0	1	0	0	0	0	5
	India	6	0	0	0	0	0	0	0	0	2	0	0	4
	Italy	46	17	0	0	5	1	0	13	0	0	1	0	43
	Sweden	5	1	0	0	0	0	1	5	0	0	0	0	0
Row 2	Treaty Partners (de minimis rule applies)	23	12	0	1	0	0	0	4	0	0	1	0	29
	Total	180	76	0	1	11	2	2	70	0	3	2	0	165
Notes:														

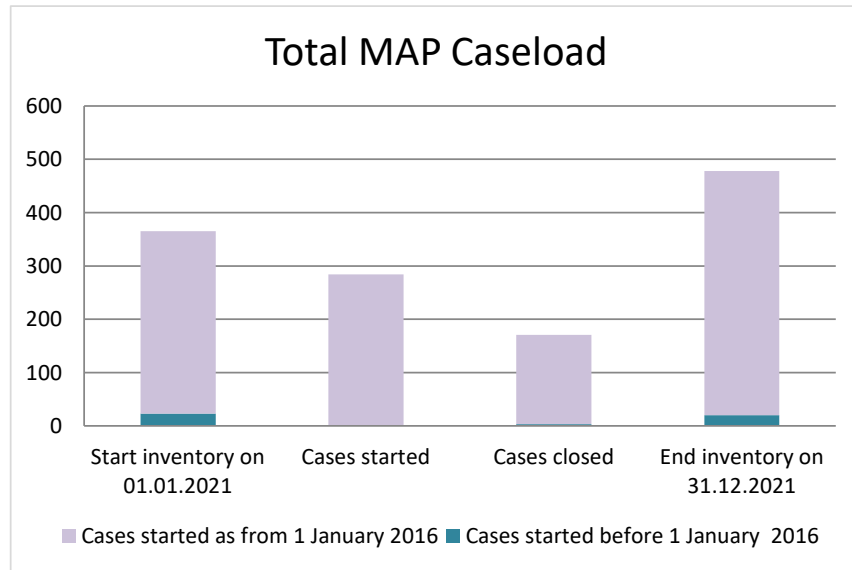
Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	122	116	3	5	3	11	0	60	1	0	0	0	155
	Switzerland	8	3	0	0	0	0	0	1	0	0	0	0	10
	Germany	57	34	0	2	4	3	1	17	0	0	3	0	61
	Spain	31	11	7	1	0	4	0	0	0	0	0	0	30
	United Kingdom	27	32	2	0	0	1	1	27	1	0	1	1	25
	Indonesia	3	3	0	0	0	0	0	0	0	0	1	0	5
	Ireland	2	4	0	0	1	1	0	2	0	0	0	0	2
	Italy	4	2	1	0	0	0	0	1	0	0	0	0	4
	Norway	6	5	0	0	0	0	2	2	0	0	0	0	7
	Portugal	4	3	0	0	0	0	0	0	0	0	0	0	7
	United States	7	3	0	0	0	0	0	2	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	32	26	4	0	3	2	0	7	0	1	0	1	40
Row 3	Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	0	3
	Total	305	243	17	8	11	22	4	119	2	1	5	2	357
Notes:														

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	10.99	0.67	4.32	10.52
	Switzerland	16.04	1.15	n.a.	n.a.
	Germany	18.99	2.48	15.54	8.05
	Spain	14.32	1.10	6.43	7.20
	France	14.01	1.15	4.10	0.92
	United Kingdom	21.93	0.90	18.67	7.82
	India	9.17	0.95	8.94	8.94
	Italy	26.04	1.13	21.66	9.82
	Sweden	23.61	3.01	9.09	29.65
Row 2	Treaty Partners (de minimis rule applies)	19.98	4.68	10.37	16.35
	Total	18.81	1.67	11.68	9.65
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	14.96	1.36	5.02	11.78
	Switzerland	1.15	4.14	0.03	1.12
	Germany	28.33	1.39	24.20	9.90
	Spain	5.20	1.10	5.75	2.78
	United Kingdom	8.47	1.70	5.10	3.46
	Indonesia	7.27	1.15	n.a.	n.a.
	Ireland	9.91	3.45	5.96	6.99
	Italy	7.48	1.02	0.00	13.81
	Norway	7.36	2.06	3.42	5.96
	United States	8.52	1.27	1.58	6.94
Row 2	Treaty Partners (de minimis rule applies)	14.83	1.76	2.48	10.24
	Total	14.76	1.51	7.34	8.97
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	16.06	1.56	8.51	9.15
<u>Notes:</u>					

Netherlands



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	2	10
Other cases	11	0	1	10

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	137	91	59	169
Other cases	205	193	109	289

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.00
Other cases	85.00

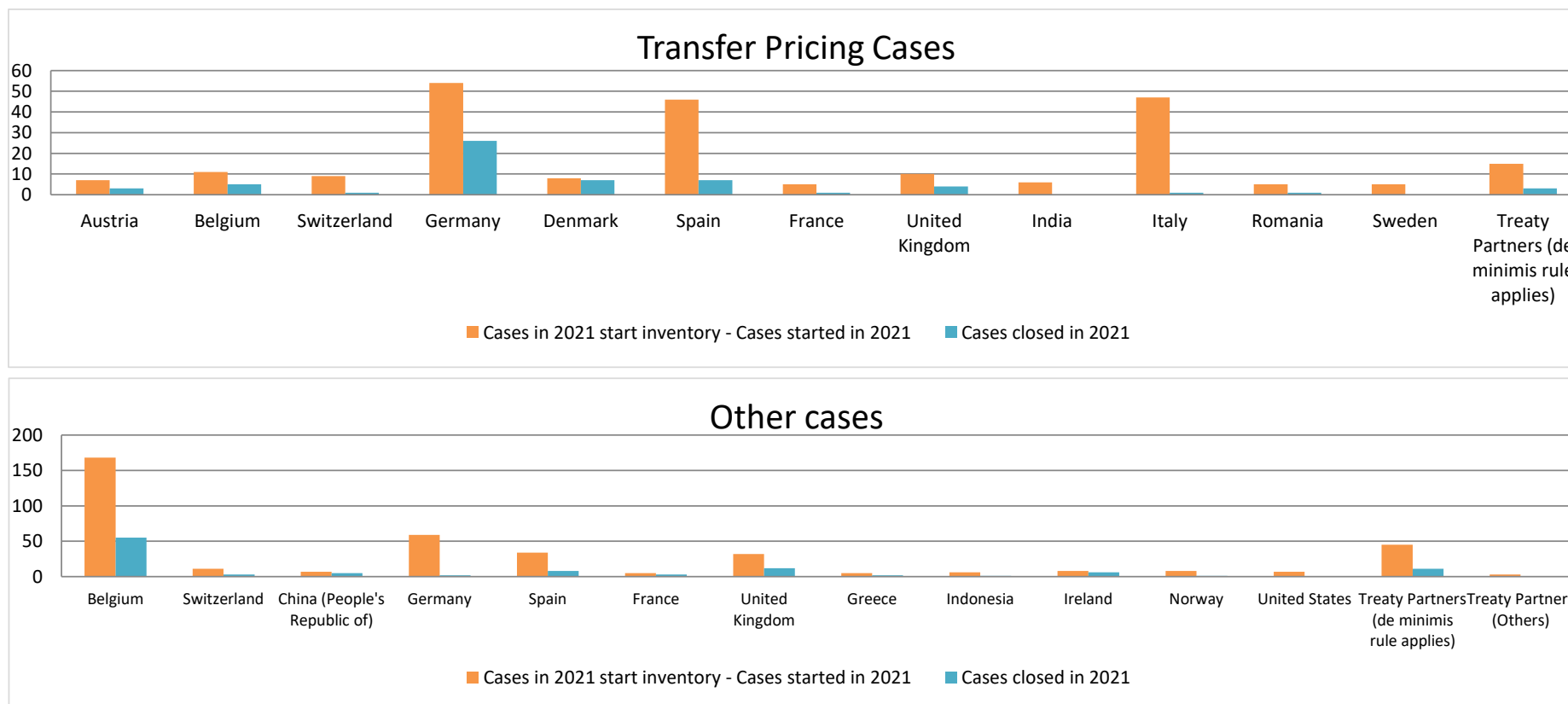
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	15.63	4.45	7.23	8.25
Other cases	12.16	1.54	5.75	10.76

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

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

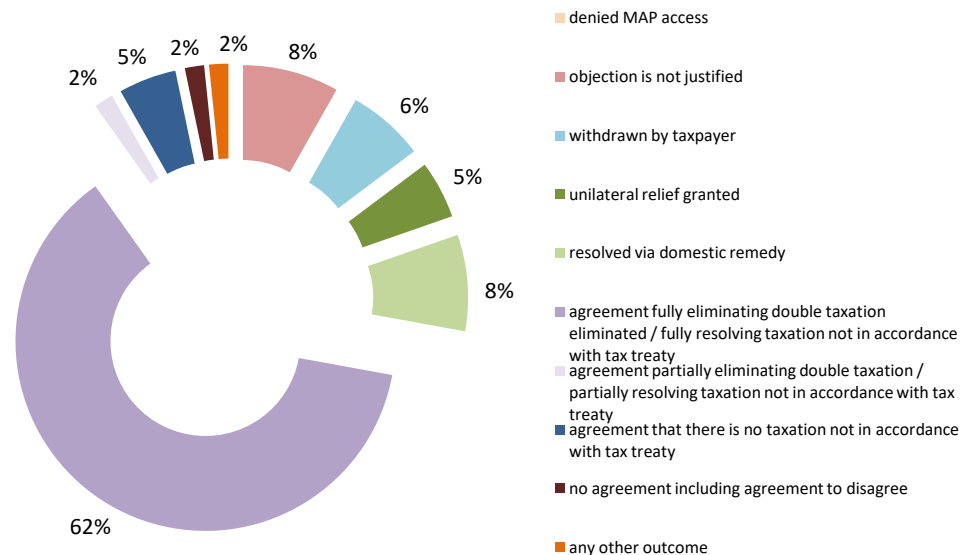
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



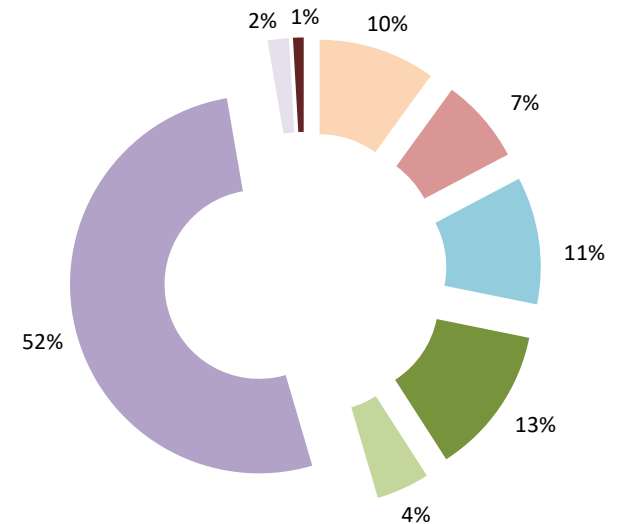
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	5	4	3	5	38	1	3	1	1	61
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	1	2
Cases started as from 1 January 2016	0	5	4	3	5	38	1	3	0	0	59
Other cases (all)	11	8	12	14	5	57	2	0	1	0	110
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	11	8	12	14	5	56	2	0	1	0	109
All cases	11	13	16	17	10	95	3	3	2	1	171

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	12	0	0	0	0	0	0	0	0	1	1	10	89.00
Row 2	Others	11	0	0	0	0	0	1	0	0	0	0	10	85.00
Row 3	Total	23	0	0	0	0	0	1	0	0	1	1	20	87.67
Notes:														
Definition of a MAP case and counting of MAP cases			(i)The definition of a MAP case is in accordance with the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"											
Category of cases			An "Attribution/allocation case" is a MAP case where the taxpayer's MAP request relates to (i) attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases.											
Potential mismatches between 2021 start inventory and 2020 end inventory			During matching we discovered 5 cases were already closed in previous years.											
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 filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayers approval of the agreement reached.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	3	4	0	0	0	0	0	3	0	0	0	4
	Belgium	7	4	0	0	0	1	0	4	0	0	0	6
	Switzerland	6	3	0	0	0	0	0	1	0	0	0	8
	Germany	28	26	0	0	1	0	5	18	1	0	0	28
	Denmark	5	3	0	0	0	0	0	7	0	0	0	1
	Spain	26	20	0	3	1	0	0	1	0	2	0	39
	France	1	4	0	0	0	0	0	1	0	0	0	4
	United Kingdom	7	3	0	0	0	1	0	3	0	0	0	6
	India	4	2	0	0	0	0	0	0	0	0	0	6
	Italy	35	12	0	1	0	0	0	0	0	0	0	46
	Romania	3	2	0	1	0	0	0	0	0	0	0	4
	Sweden	3	2	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	9	6	0	0	2	1	0	0	0	0	0	12
	Total	137	91	0	5	4	3	5	38	1	3	0	169
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Belgium	79	89	3	4	3	8	3	32	2	0	0	0	113
Switzerland	10	1	1	0	1	0	0	1	0	0	0	0	8
China (People's Republic of)	7	0	0	0	0	1	0	4	0	0	0	0	2
Germany	34	25	1	0	0	1	0	0	0	0	0	0	57
Spain	21	13	2	1	2	1	0	2	0	0	0	0	26
France	1	4	2	0	0	1	0	0	0	0	0	0	2
United Kingdom	9	23	0	1	2	1	0	8	0	0	0	0	20
Greece	1	4	2	0	0	0	0	0	0	0	0	0	3
Indonesia	4	2	0	0	0	0	0	0	0	0	1	0	5
Ireland	5	3	0	1	0	0	0	5	0	0	0	0	2
Norway	2	6	0	0	1	0	0	0	0	0	0	0	7
United States	1	6	0	0	0	0	0	0	0	0	0	0	7
Treaty Partners (de minimis rule applies)	28	17	0	1	3	1	2	4	0	0	0	0	34
Treaty Partners (Others)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	205	193	11	8	12	14	5	56	2	0	1	0	289
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	19.33	4.33	14.67	9.00
	Belgium	17.42	1.05	8.25	7.21
	Switzerland	36.33	1.15	n.a.	n.a.
	Germany	15.75	6.36	5.23	9.12
	Denmark	19.48	1.44	9.70	9.78
	Spain	5.88	3.42	2.87	2.09
	France	11.18	1.15	9.70	1.48
	United Kingdom	19.34	1.16	12.33	12.79
	Italy	27.35	1.15	n.a.	n.a.
	Romania	0.00	33.96	0.00	0.00
Row 2	Treaty Partners (de minimis rule applies)	12.67	1.05	n.a.	n.a.
	Total	15.63	4.45	7.23	8.25
Notes:					

Annex B

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

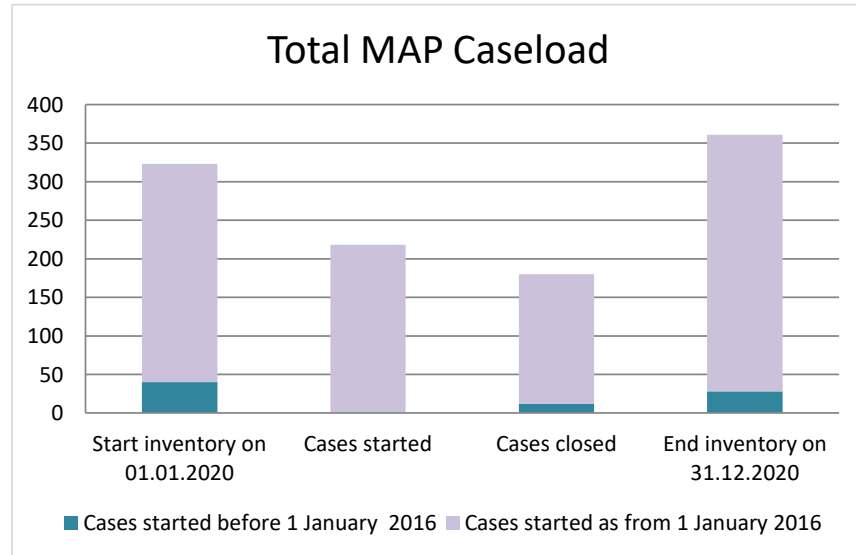
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	11.24	1.01	4.95	9.52
	Switzerland	26.24	1.88	28.57	24.10
	China (People's Republic of)	47.90	1.15	18.05	37.51
	Germany	9.09	1.46	n.a.	n.a.
	Spain	6.43	2.00	0.03	12.03
	France	2.49	1.15	n.a.	n.a.
	United Kingdom	5.60	3.64	0.94	6.92
	Greece	0.05	1.15	n.a.	n.a.
	Indonesia	2.01	7.63	n.a.	n.a.
	Ireland	7.76	1.88	2.54	6.78
	Norway	6.21	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	17.27	1.15	10.73	11.00
	Total	12.16	1.54	5.75	10.76
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	13.38	2.56	6.33	9.78
<u>Notes:</u>					

Netherlands



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	18	0	6	12
Other cases	22	0	6	16

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	108	76	50	134
Other cases	175	142	118	199

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	81.53
Other cases	66.83

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

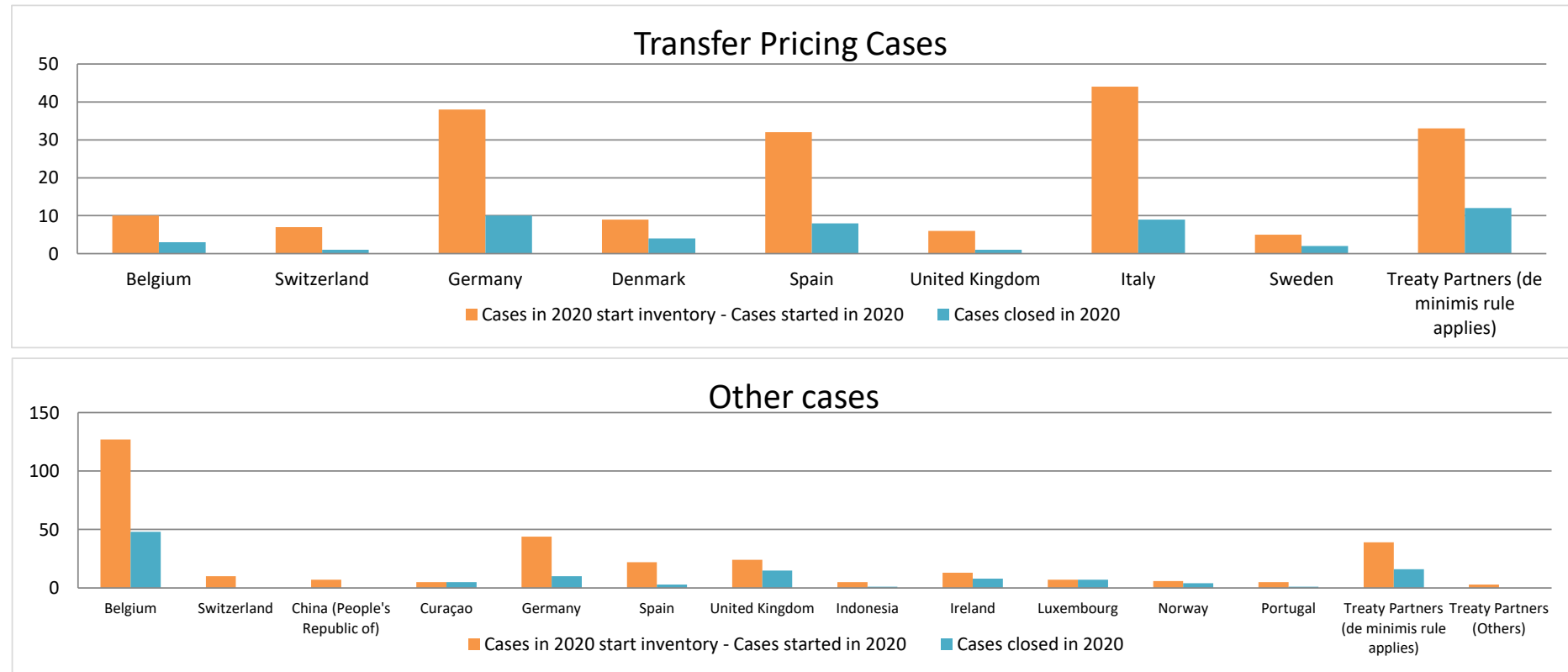
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.10	2.37	12.17	8.74
Other cases	9.41	1.52	2.85	7.51

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

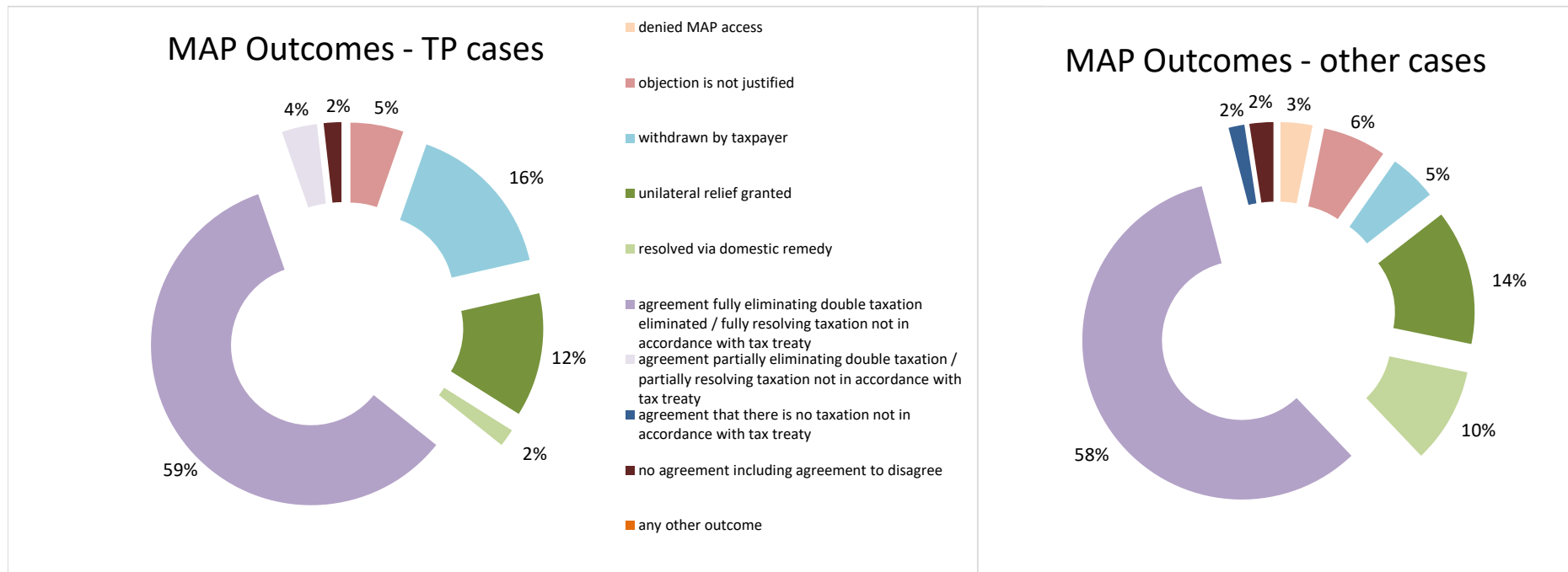
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	3	9	7	1	33	2	0	1	0	56
Cases started before 1 January 2016	0	0	2	1	0	3	0	0	0	0	6
Cases started as from 1 January 2016	0	3	7	6	1	30	2	0	1	0	50
Other cases (all)	4	8	6	17	12	72	0	2	3	0	124
Cases started before 1 January 2016	0	0	0	4	0	0	0	0	2	0	6
Cases started as from 1 January 2016	4	8	6	13	12	72	0	2	1	0	118
All cases	4	11	15	24	13	105	2	2	4	0	180

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	18	0	0	2	1	0	3	0	0	0	0	12	81.53
Row 2	Others	22	0	0	0	4	0	0	0	0	2	0	16	66.83
Row 3	Total	40	0	0	2	5	0	3	0	0	2	0	28	74.18
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases (i)The definition of a MAP case is in accordance with the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"</p> <p>Category of cases An "Attribution/allocation case" is a MAP case where the taxpayer's MAP request relates to (i) attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases.</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 filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayers approval of the agreement reached.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / 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	5	0	0	0	0	0	2	1	0	0	0	7
	Switzerland	6	1	0	0	0	0	0	1	0	0	0	0	6
	Germany	16	22	0	0	1	3	1	5	0	0	0	0	28
	Denmark	7	2	0	0	0	1	0	2	1	0	0	0	5
	Spain	14	18	0	0	2	0	0	5	0	0	1	0	24
	United Kingdom	5	1	0	0	0	0	0	1	0	0	0	0	5
	Italy	29	15	0	0	1	0	0	8	0	0	0	0	35
	Sweden	3	2	0	2	0	0	0	0	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	23	10	0	1	3	2	0	6	0	0	0	0	21
	Total	108	76	0	3	7	6	1	30	2	0	1	0	134
<p>Notes:</p> <p>1) The number of post-2015 cases in inventory on 1 January 2020 with Germany is shown as one higher than the number that was shown in the previous statistics as in inventory on 31 December 2019 because one case had by mistake not been counted in 2019.</p> <p>2) Two United Kingdom-Netherlands cases were erroneously not reported as part of the 2019 MAP Statistics. However, we have revisited the cases this year and agreed 2019 start dates.</p> <p>3) For the year 2019 one de minimis case was mistakenly not reported as closed and one de minimis case was not reported due to a missing start date.</p>														

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Belgium	58	69	2	5	5	5	7	24	0	0	0	0	79
Switzerland	7	3	0	0	0	0	0	0	0	0	0	0	10
China (People's Republic of)	7	0	0	0	0	0	0	0	0	0	0	0	7
Curaçao	0	5	0	0	0	0	0	5	0	0	0	0	0
Germany	27	17	0	1	0	0	4	5	0	0	0	0	34
Spain	9	13	0	0	0	0	1	2	0	0	0	0	19
United Kingdom	16	8	0	0	0	0	0	15	0	0	0	0	9
Indonesia	2	3	0	0	0	0	0	0	0	0	1	0	4
Ireland	9	4	0	0	0	0	0	8	0	0	0	0	5
Luxembourg	3	4	0	0	0	5	0	2	0	0	0	0	0
Norway	3	3	0	0	0	3	0	1	0	0	0	0	2
Portugal	2	3	0	1	0	0	0	0	0	0	0	0	4
Treaty Partners (de minimis rule applies)	29	10	2	1	1	0	0	10	0	2	0	0	23
Treaty Partners (Others)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	175	142	4	8	6	13	12	72	0	2	1	0	199

Notes:
 1) One case with Switzerland started in 2019 was mistakenly not reported in 2019.
 2) The discrepancy with the United Kingdom is due to a change in the agreed upon statistics for that case; changing the starting date from 2020 to 2019.

Annex B

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

Table 1: Attribution / Allocation MAP Cases						
Treaty Partner	average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"		
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Belgium	17.62	0.69	7.80	3.44	
	Switzerland	13.32	0.53	n.a.	n.a.	
	Germany	14.97	7.00	7.63	9.90	
	Denmark	15.46	1.08	6.62	3.85	
	Spain	12.32	0.83	10.36	4.26	
	United Kingdom	11.87	1.15	n.a.	n.a.	
	Italy	18.62	1.15	17.88	4.16	
	Sweden	36.13	1.02	31.30	4.83	
Row 2	Treaty Partners (de minimis rule applies)	23.10	1.79	5.59	26.67	
	Total	18.10	2.37	12.17	8.74	
Notes:						

Annex B

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

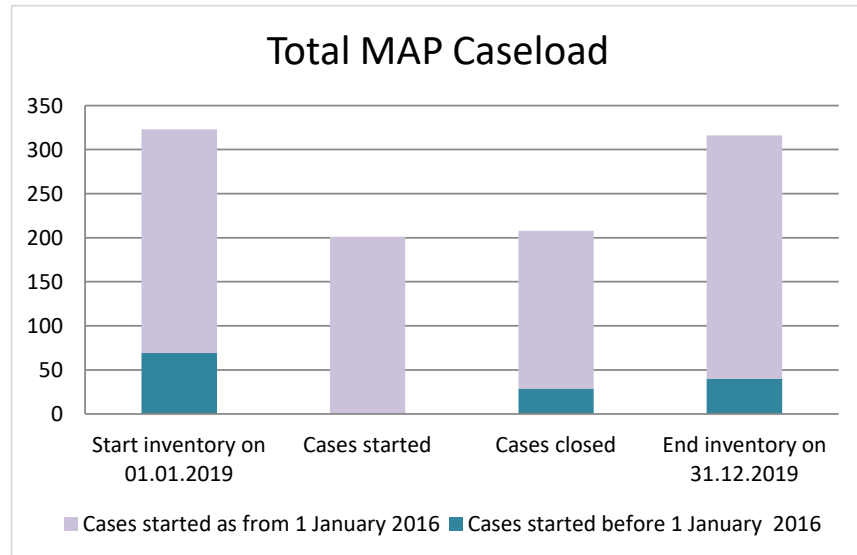
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.68	1.18	3.60	6.47
	Curaçao	1.97	2.99	0.32	1.65
	Germany	18.78	2.02	25.51	2.05
	Spain	15.87	0.98	2.83	13.04
	United Kingdom	9.16	2.15	1.12	5.22
	Indonesia	2.99	1.15	n.a.	n.a.
	Ireland	9.17	0.85	0.23	8.96
	Luxembourg	4.93	1.08	2.40	11.61
	Norway	9.13	3.32	0.23	13.08
	Portugal	17.06	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	12.18	1.42	2.59	12.29
	Total	9.41	1.52	2.85	7.51
Notes:					

Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.00	1.77	5.20	7.82
<u>Notes:</u>					

Netherlands



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	34	0	16	18
Other cases	35	0	13	22

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	85	71	51	105
Other cases	169	130	128	171

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.80
Other cases	65.77

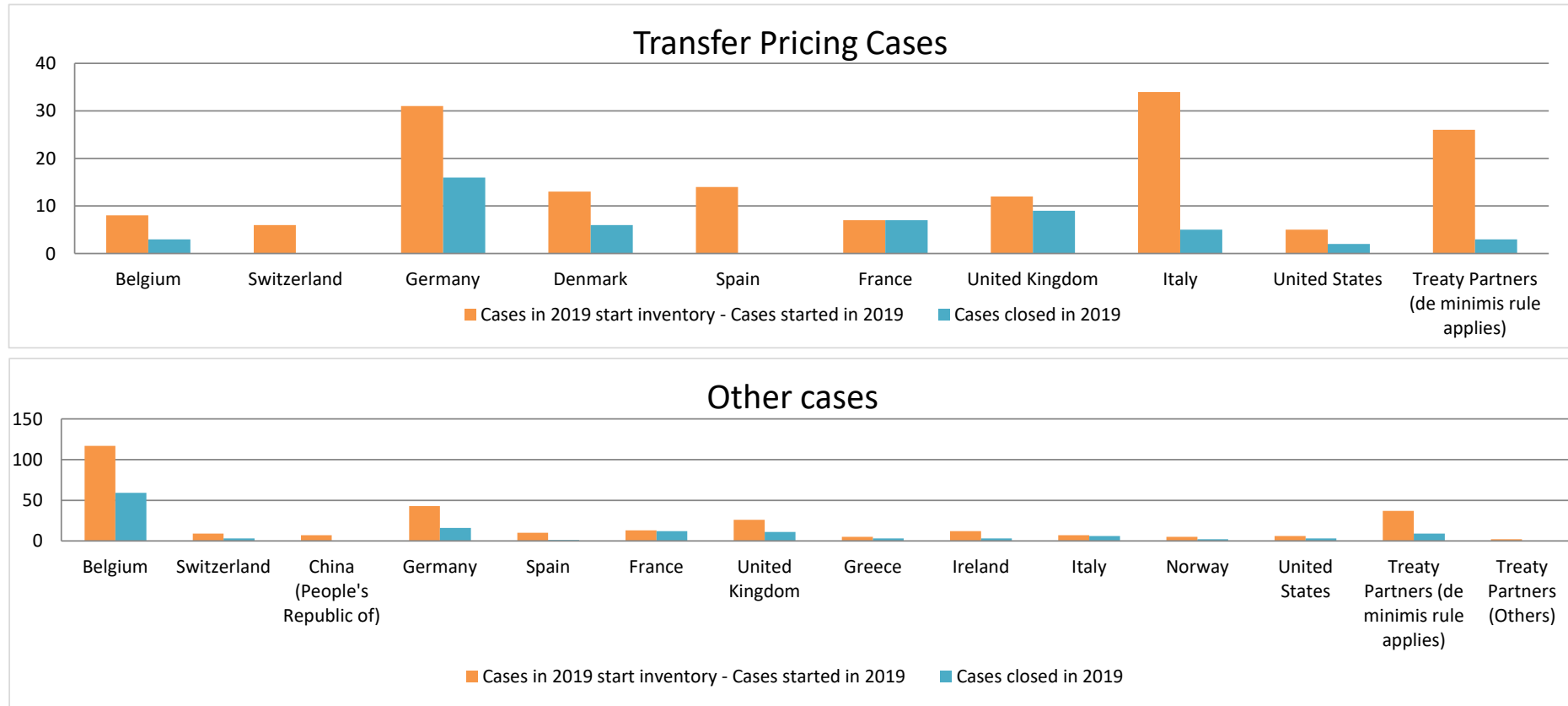
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	14.20	2.56	8.97	5.88
Other cases	12.47	1.43	6.56	7.71

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

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

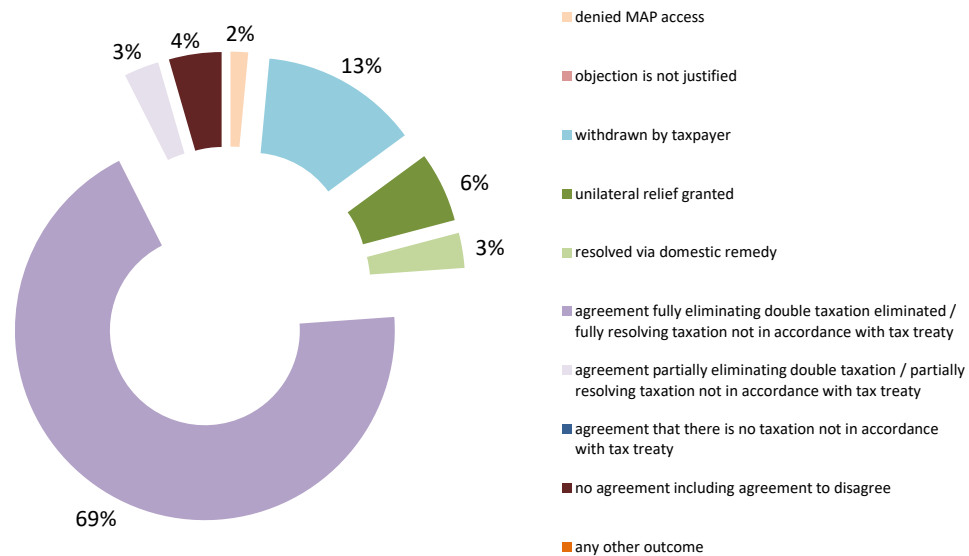
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



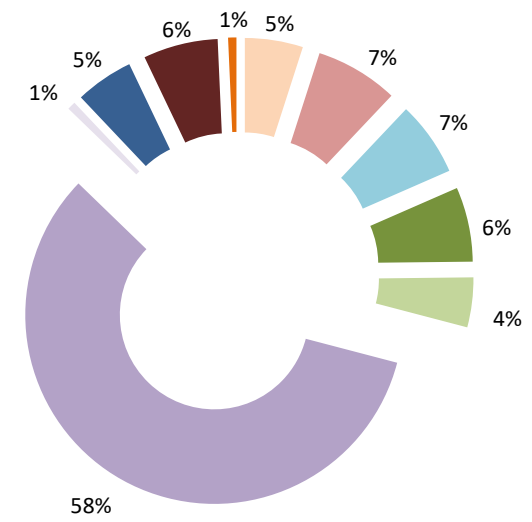
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	9	4	2	46	2	0	3	0	67
Cases started before 1 January 2016	0	0	4	0	0	10	2	0	0	0	16
Cases started as from 1 January 2016	1	0	5	4	2	36	0	0	3	0	51
Other cases (all)	7	10	9	9	6	82	1	7	9	1	141
Cases started before 1 January 2016	0	0	2	0	0	4	0	1	5	1	13
Cases started as from 1 January 2016	7	10	7	9	6	78	1	6	4	0	128
All cases	8	10	18	13	8	128	3	7	12	1	208

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	34	0	0	4	0	0	10	2	0	0	0	18	65.80
Row 2	Others	35	0	0	2	0	0	4	0	1	5	1	22	65.77
Row 3	Total	69	0	0	6	0	0	14	2	1	5	1	40	65.79
Notes:														
Definition of a MAP case and counting of MAP cases			(i) The definition of a MAP case is in accordance with the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"											
Category of cases			An "Attribution/allocation case" is a MAP case where the taxpayer's MAP request relates to (i) attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases.											
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 filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.											
Note on pre-2016 other cases			With regard to the one case shown under "Any other outcome", both CAs agreed that it would not be meaningful to further pursue the case. Shortly after the filing of the MAP request the party involved was dissolved and deregistered due to insolvency.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	3	5	0	0	0	0	0	3	0	0	0	0	5
	Switzerland	1	5	0	0	0	0	0	0	0	0	0	0	6
	Germany	16	15	0	0	2	0	2	12	0	0	0	0	15
	Denmark	7	6	0	0	0	0	0	6	0	0	0	0	7
	Spain	5	9	0	0	0	0	0	0	0	0	0	0	14
	France	6	1	1	0	1	3	0	2	0	0	0	0	0
	United Kingdom	3	9	0	0	0	0	0	9	0	0	0	0	3
	Italy	21	13	0	0	1	0	0	2	0	0	2	0	29
	United States	5	0	0	0	0	1	0	1	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	18	8	0	0	1	0	0	1	0	0	1	0	23
	Total	85	71	1	0	5	4	2	36	0	0	3	0	105
Notes:														

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome									no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		any other outcome
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Belgium	57	60	2	8	4	3	4	36	1	0	1	0	58
Switzerland	6	3	0	0	0	1	0	2	0	0	0	0	6
China (People's Republic of)	7	0	0	0	0	0	0	0	0	0	0	0	7
Germany	32	11	0	0	1	2	1	11	0	0	1	0	27
Spain	7	3	1	0	0	0	0	0	0	0	0	0	9
France	13	0	2	0	0	0	0	10	0	0	0	0	1
United Kingdom	10	16	0	1	0	0	0	9	0	1	0	0	15
Greece	3	2	1	0	0	0	1	1	0	0	0	0	2
Ireland	4	8	0	0	0	0	0	2	0	1	0	0	9
Italy	6	1	1	0	0	0	0	1	0	3	1	0	1
Norway	3	2	0	0	0	2	0	0	0	0	0	0	3
United States	4	2	0	0	1	1	0	0	0	1	0	0	3
Treaty Partners (de minimis rule applies)	16	21	0	1	1	0	0	6	0	0	1	0	28
Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
Total	169	130	7	10	7	9	6	78	1	6	4	0	171
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	19.43	0.78	9.24	3.55
	Germany	16.16	4.29	11.64	5.56
	Denmark	10.53	2.09	9.44	3.86
	France	13.07	1.02	7.65	7.04
	United Kingdom	8.03	1.52	3.19	5.67
	Italy	25.01	1.06	17.36	10.04
	United States	18.03	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	6.46	6.17	3.96	4.60
	Total	14.20	2.56	8.97	5.88
Notes:					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	10.58	1.07	4.74	7.52
	Switzerland	8.41	1.12	1.00	11.84
	Germany	20.42	3.37	16.49	7.82
	Spain	0.20	0.46	n.a.	n.a.
	France	18.55	1.15	9.18	10.85
	United Kingdom	7.32	0.88	2.58	5.26
	Greece	8.03	1.15	0.00	18.64
	Ireland	9.82	1.16	3.56	6.26
	Italy	12.66	1.45	4.88	9.01
	Norway	11.38	6.97	7.79	11.67
	United States	12.01	0.55	8.70	9.32
Row 2	Treaty Partners (de minimis rule applies)	14.27	0.83	10.76	4.66
	Total	12.47	1.43	6.56	7.71
Notes:					

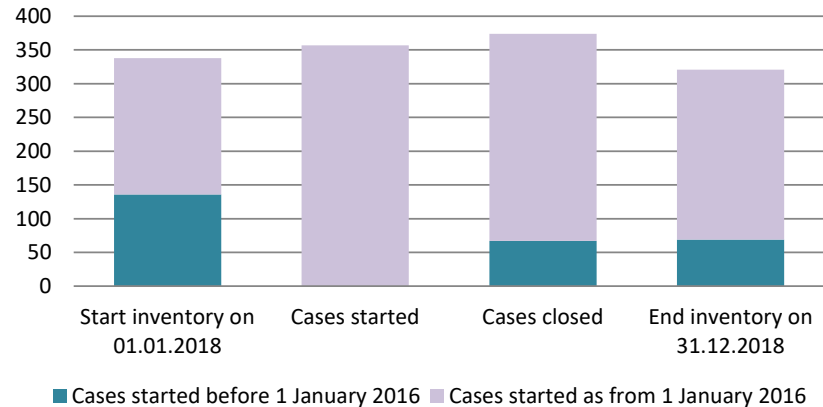
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.96	1.75	7.23	7.20
<u>Notes:</u>					

Netherlands

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	62	0	28	34
Other cases	74	0	39	35

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	54	64	31	87
Other cases	148	293	276	165

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	51.04
Other cases	42.49

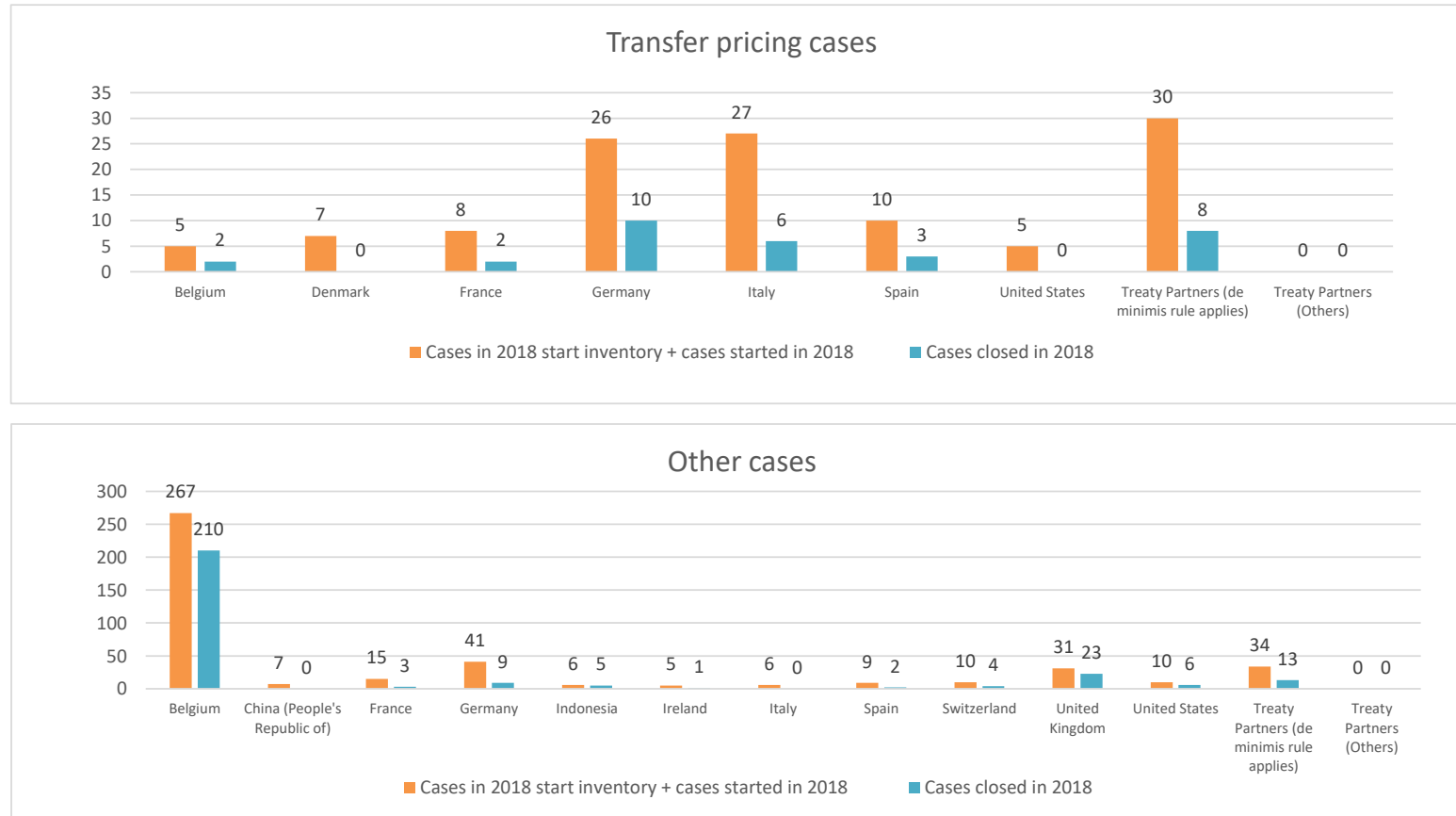
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.21	1.85	9.78	4.08
Other cases	4.07	1.29	2.79	6.47

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

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

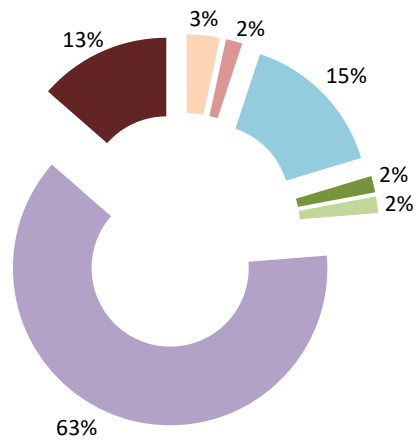
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



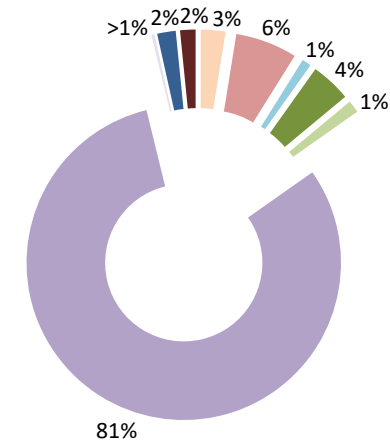
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



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

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	1	9	1	1	37	0	0	8	0	59
Cases started before 1 January 2016	0	0	3	0	1	19	0	0	5	0	28
Cases started as from 1 January 2016	2	1	6	1	0	18	0	0	3	0	31
Other cases (all)	8	20	3	13	4	255	1	6	5	0	315
Cases started before 1 January 2016	0	11	0	1	1	21	0	0	5	0	39
Cases started as from 1 January 2016	8	9	3	12	3	234	1	6	0	0	276
All cases	10	21	12	14	5	292	1	6	13	0	374

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	62	0	0	3	0	1	19	0	0	5	0	34	51.04
Row 2 Others	74	0	11	0	1	1	21	0	0	5	0	35	42.49
Row 3 Total	136	0	11	3	1	2	40	0	0	10	0	69	46.06
<p><u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	2	3	1	1	0	0	0	0	0	0	0	3
	Denmark	4	3	0	0	0	0	0	0	0	0	0	7
	France	1	7	0	0	0	0	2	0	0	0	0	6
	Germany	14	12	0	0	2	0	8	0	0	0	0	16
	Italy	11	16	0	0	1	0	5	0	0	0	0	21
	Spain	3	7	0	0	2	1	0	0	0	0	0	7
	United States	4	1	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	15	15	1	0	1	0	3	0	0	3	0	22
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	54	64	2	1	6	1	18	0	0	3	0	87
Notes 1) for Italy: Following further discussions, the competent authorities of Italy and the Netherlands agreed to modify the no. of cases in the MAP inventory on 1 January 2018. 2) for Spain: After careful consideration, the Spanish CA and NL CA agree that the correct number of cases in the inventory per 1 January 2018 should be 3. The Netherlands does not know the origin of the misunderstanding in the reporting last year. 3) for the United States: The inventory per 31 December 2017 and 1 January 2018 has changed from 2 cases to 4 cases, because after careful consideration the US CA and NL CA concluded that the start date of 2 cases should be 2017 instead of 2018. 4) for one of the treaty partners falling under the de minimis rule: the ending inventory per 31 December 2017 was 3 cases, the starting inventory per 1 January 2018 is 2 cases. The Netherlands is not sure why there were counted 3 cases last year. Both CAs agree that the inventory per 1 January 2018 should be 2 cases. 5) for one of the treaty partners falling under the de minimis rule: It was not reported (separately) last year. Based on the spreadsheet with mismatches the Netherlands received, one case was opened and denied access by the treaty partner, but the Netherlands does not have more information about this case. The Netherlands did not receive any replies to the Netherlands' repeated requests for information regarding the matching of the statistics. 6) for one of the treaty partners falling under the de minimis rule: The inventory per 31 December 2017 and 1 January 2018 has changed from 1 cases to 2 cases, because after careful consideration the treaty partner's CA and NL CA concluded that in 2017 one case has incorrectly been reported as a protective claim for the Netherlands and a pre-2016 case for the treaty partner. For 2018 the Netherlands decided to include the case in the statistics. 7) for one of the treaty partners falling under the de minimis rule: After careful consideration, the treaty partner's CA and NL CA modified one case from a normal MAP (last year reporting = 1) to a protective MAP which now doesn't appear anymore in the reporting of this year (0 case).													

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	52	215	1	5	2	8	2	186	0	6	0	0	57
	China (People's Republic of)	4	3	0	0	0	0	0	0	0	0	0	0	7
	France	12	3	0	0	0	0	0	3	0	0	0	0	12
	Germany	24	17	1	1	0	0	1	6	0	0	0	0	32
	Indonesia	0	6	0	0	0	1	0	4	0	0	0	0	1
	Ireland	2	3	0	0	0	0	0	1	0	0	0	0	4
	Italy	1	5	0	0	0	0	0	0	0	0	0	0	6
	Spain	7	2	1	1	0	0	0	0	0	0	0	0	7
	Switzerland	4	6	0	0	0	2	0	2	0	0	0	0	6
	United Kingdom	19	12	0	1	0	0	0	21	1	0	0	0	8
	United States	7	3	3	0	0	1	0	2	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	16	18	2	1	1	0	0	9	0	0	0	0	21
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	148	293	8	9	3	12	3	234	1	6	0	0	165
<p>Notes:</p> <p>1) for the United Kingdom: The end inventory per 31 December 2017 was 17 cases, after careful matching the statistics for 2018 two additional cases were found to have a start date in 2017 as well.</p> <p>2) for one of the treaty partners falling under the de minimis rule: One case filed in 2016 turned out to be a protective claim. This was investigated, discussed and decided in 2018 with the taxpayer and the treaty partner's CA.</p> <p>3) for one of the treaty partners falling under the de minimis rule: The end inventory per 31 December 2017 was 2 cases; the start inventory per 1 January 2018 is 1 case. The Netherlands is not sure why there were counted two cases last year. Both CAs agree that the inventory per 1 January 2018 should be one case.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	15.02	1.51	n.a.	n.a.
	France	11.85	0.99	9.72	2.14
	Germany	12.68	3.42	7.47	4.66
	Italy	15.62	1.01	17.12	3.01
	Spain	11.45	0.78	2.55	9.76
Row 2	Treaty Partners (de minimis rule applies)	8.73	1.24	8.41	3.16
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	12.21	1.85	9.78	4.08
Notes:					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	3.11	1.10	3.24	8.68
	France	11.15	1.15	4.99	6.16
	Germany	10.03	3.54	6.69	4.27
	Indonesia	1.91	0.24	0.30	1.97
	Ireland	24.03	1.15	11.61	12.43
	Spain	5.28	1.15	n.a.	n.a.
	Switzerland	4.95	0.65	2.94	2.86
	United Kingdom	4.79	1.35	0.38	4.56
	United States	14.84	0.79	4.52	19.82
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6.34	3.51	2.92	3.52
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	4.07	1.29	2.79	6.47
Notes:					

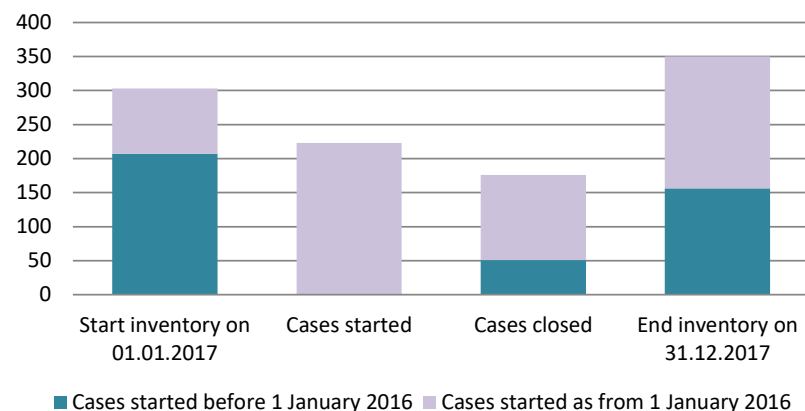
Annex B

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	Total Average Time	4.89	1.34	4.16	6.00
<u>Notes:</u>					

Netherlands

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	93	0	23	70
Other cases	114	0	28	86

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	23	42	17	48
Other cases	73	181	108	146

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	32.12
Other cases	29.04

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

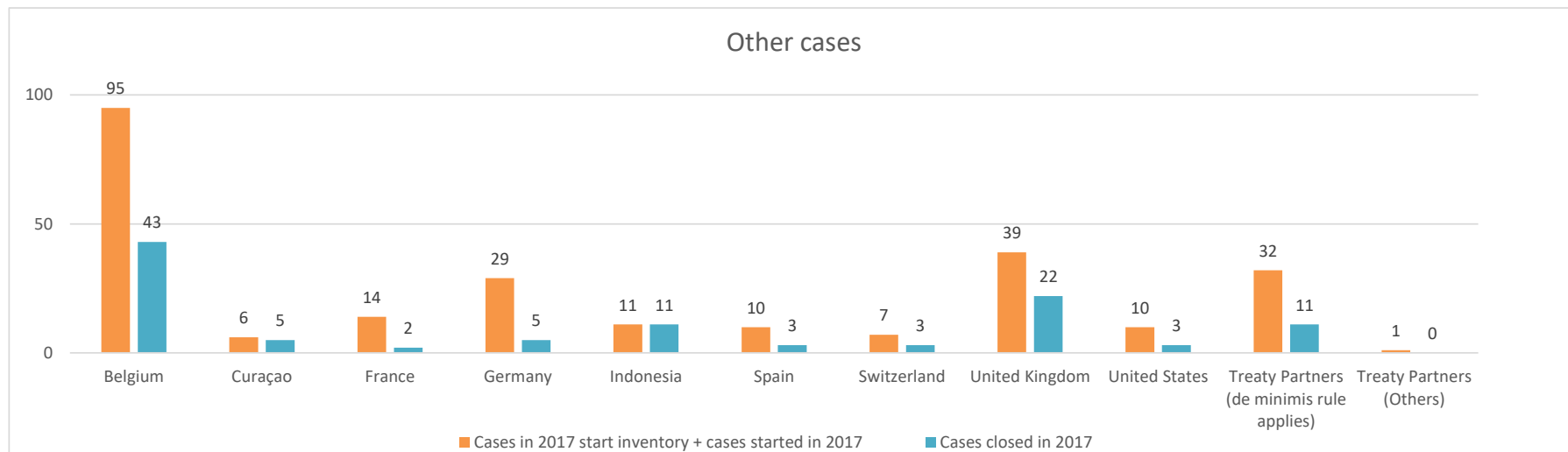
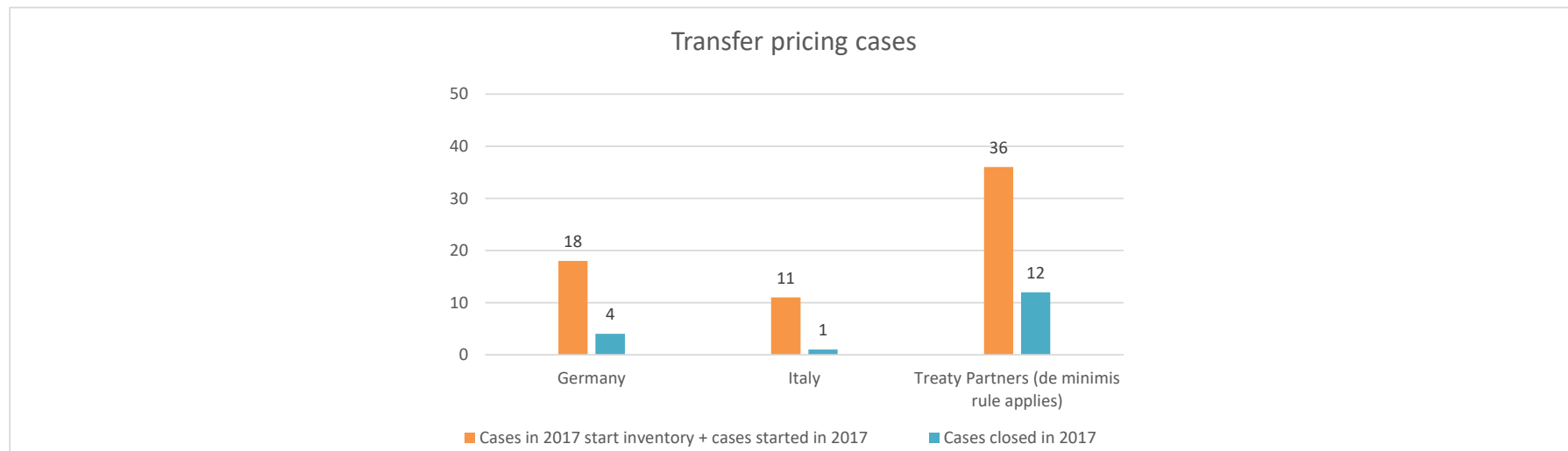
- (i) start date: the date of filing of the MAP request; and
- (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.05	1.07	6.65	4.24
Other cases	5.43	1.09	2.92	3.17

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

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

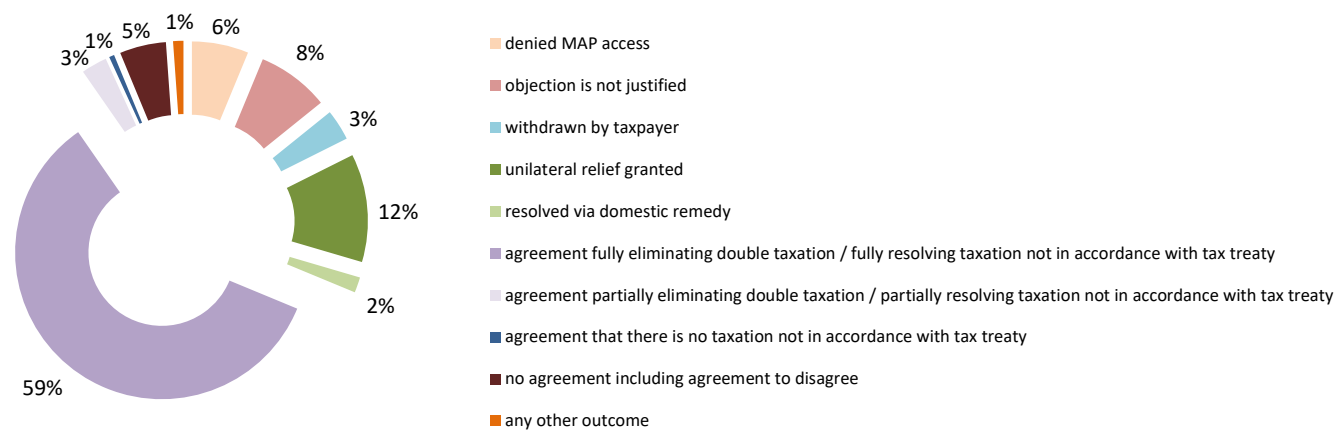
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	0	1	4	0	29	1	0	3	0	40
Cases started before 1 January 2016	1	0	0	3	0	16	1	0	2	0	23
Cases started as from 1 January 2016	1	0	1	1	0	13	0	0	1	0	17
Other cases (all)	9	14	5	17	3	75	4	1	6	2	136
Cases started before 1 January 2016	3	0	2	2	0	19	0	0	2	0	28
Cases started as from 1 January 2016	6	14	3	15	3	56	4	1	4	2	108
All cases	11	14	6	21	3	104	5	1	9	2	176

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	93	1	0	0	3	0	16	1	0	2	0	70	32.12
Row 2 Others	114	3	0	2	2	0	19	0	0	2	0	86	29.04
Row 3 Total	207	4	0	2	5	0	35	1	0	4	0	156	30.43
<p>Notes:</p> <p>1) The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached.</p> <p>2) One of the explanations for the mismatches between 2016 end inventory and 2017 start inventory could be that - as a consequence of the introduction of the MAP Statistics Reporting Framework as of 1-1-16 – the Netherlands has cleaned-up its MAP registration system.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	7	11	0	0	1	0	0	3	0	0	0	0	14
	Italy	4	7	1	0	0	0	0	0	0	0	0	0	10
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12	24	0	0	0	1	0	10	0	0	1	0	24
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	23	42	1	0	1	1	0	13	0	0	1	0	48
Notes														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	20	75	3	7	0	13	1	19	0	0	0	0	52
	Curaçao	3	3	0	0	0	0	0	5	0	0	0	0	1
	France	4	10	0	1	0	0	0	1	0	0	0	0	12
	Germany	12	17	1	1	0	1	0	2	0	0	0	0	24
	Indonesia	9	2	0	0	0	0	2	0	4	1	2	2	0
	Spain	2	8	1	1	0	0	0	1	0	0	0	0	7
	Switzerland	2	5	0	2	0	0	0	1	0	0	0	0	4
	United Kingdom	4	35	0	0	1	0	0	21	0	0	0	0	17
	United States	6	4	1	0	1	0	0	1	0	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10	22	0	2	1	1	0	5	0	0	2	0	21
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	73	181	6	14	3	15	3	56	4	1	4	2	146
Notes:														
MAP cases with Curaçao have been taken into account as of 2017														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	6.66	1.81	8.84	1.08
	Italy	12.07	0.92		
Row 2	Treaty Partners (de minimis rule applies)	9.59	0.83	6.16	4.95
Row 3	Treaty Partners (Others)				
	Total Average Time	9.05	1.07	6.65	4.24
<u>Notes:</u>					

Annex B

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

Table 2: Other MAP Cases					
average time taken (in months) for post-2015 cases from:					
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	4.15	0.91	1.77	4.48
	Curaçao	5.41	0.28	2.20	3.21
	France	11.74	1.15	11.18	1.28
	Germany	8.44	1.35	9.80	4.87
	Indonesia	9.38	1.34	5.31	4.09
	Spain	4.69	1.15	1.12	3.57
	Switzerland	5.25	0.99	1.71	0.62
	United Kingdom	4.60	1.43	3.51	0.83
	United States	11.65	0.83	0.99	5.59
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.16	1.15	1.13	3.96
Row 3	Treaty Partners (Others)				
	Total Average Time	5.43	1.09	2.92	3.17
<u>Notes:</u>					

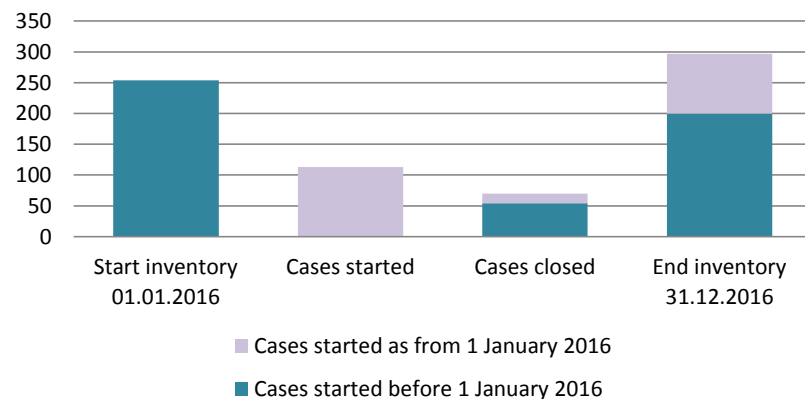
Annex B

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

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	5.92	1.08	3.40	3.31
<u>Notes:</u>					

Netherlands

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	110	0	13	97
Other cases	144	0	41	103

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	28	1	27
Other cases	0	85	15	70

Average time needed to close MAP cases

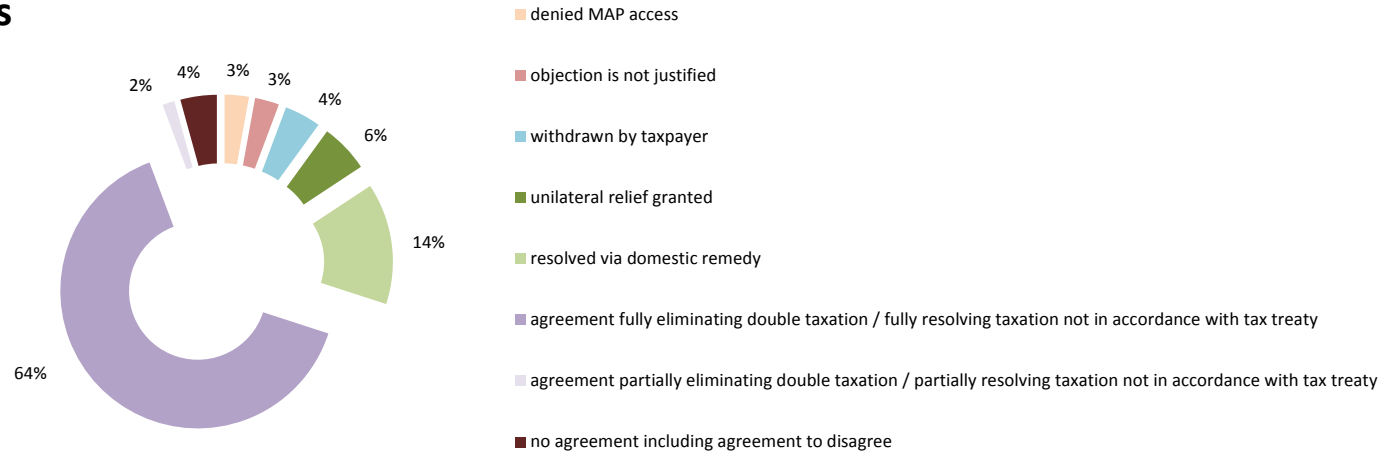
Cases started before 1 January 2016	Average time
Transfer pricing cases	36.68
Other cases	25.18

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
 (i) start date: the date of filing of the MAP request; and
 (ii) end date: the date of the closing letter which is drafted upon taxpayer's approval of the agreement 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	4.50	1.15	n.a.	n.a.
Other cases	2.57	1.14	1.94	1.33

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>

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	2	4	7	1	0	0	0	14
Cases started before 1 January 2016	0	0	0	2	4	6	1	0	0	0	13
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	2	2	3	2	6	38	0	0	3	0	56
Cases started before 1 January 2016	1	0	1	0	5	31	0	0	3	0	41
Cases started as from 1 January 2016	1	2	2	2	1	7	0	0	0	0	15
All cases	2	2	3	4	10	45	1	0	3	0	70

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*⁸⁹) 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*).

⁸⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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

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	6	6			1	0	5	6	0	0	70	0
2010	6	2			3	0	3	2	0	0	56	0
2011	13	0			2	0	11	0	0	0	52	0
2012	31	9			14	0	14	11	1	0	37	0
2013	35	11			6	0	26	11	1	0	23	0
2014	70	9			22	0	52	8	1	0	10	0
2015			114	14	18	0	96	14	0	0	4	0
Total	161	37	114	14	66	0	207	52	3	0	20	0

* **Explanatory note:** There has been an error in the administrative MAP-system. The total opening inventory should have been 2 cases larger (1 OECD case, 1 non-OECD case). The difference arose in the following years: 2012 (OECD -2 cases, non-OECD +2 cases), 2013 (OECD -2 cases) and 2014 (OECD +5 cases, non-OECD -1 case).

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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	3	1			1	0	2	1	1	n/a	100	n/a
2009	6	5			2	0	4	5	0	n/a	54	n/a
2010	10	2			4	0	6	2	0	n/a	46	n/a
2011	18	1			5	1	13	0	0	0	34	34
2012	40	10			9	1	31	9	1	0	20	33
2013	54	11			19	0	35	11	1	n/a	9	n/a
2014			77	10	7	1	70	9	0	0	3	1
Total	131	30	77	10	47	3	161	37	3	0	19	22

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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 ¹		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	5	2			1	1	4	1	1	1	166	110
2008	0	0			0	0	0	0	0	0	--	--
2009	11	5			7	0	4	5	3	0	42	--
2010	14	3			9	1	5	2	7	1	32	31
2011	23	2			12	0	11	2	1	0	25	--
2012	45	13			17	4	28	9	2	1	12	6
2013			60	15	19	4	41	11	4	2	2.5	2
Total	98	25	60	15	65	10	93	30	18	5	20	17.3

¹ During the 2013 reporting period the MAP cases in the Netherlands MAP tracing system were screened for accuracy. Therefore, the figures now presented can be inconsistent with previous MAP program statistics filed by the Netherlands.

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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	2	2			0	0	2	2	0	0	--	--
2007	6	0			3	0	3	0	0	0	59	--
2008	3	0			1	0	2	0	0	0	58	--
2009	16	6			4	1	12	5	1	1	34	35
2010	25	3			7	1	18	2	0	1	25	19
2011	45	1			13	0	32	1	0	0	15	--
2012			73	10	22	0	51	10	0	0	4	--
Total	97	12	73	10	50	2	120	20	1	2	16.58	27

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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												
2007												
2008												
2009												
2010												
2011			33	1					0	0		
Total	79	18	33	1	26	6	86	13	0	0	22,2	56,2

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **The Netherlands/Pays-Bas**

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												
2005												
2006												
2007												
2008												
2009												
2010			49	2								
Total	90	17	49	2	60	1	79	18	4	0	24,2	29

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Netherlands/Pays-Bas**

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												
2004												
2005												
2006												
2007												
2008												
2009			55	9						-		-
Total	117	10	55	9	71	2	101	17	3	-	20,7	-

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Netherlands/Pays-Bas**

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												
2003												
2004												
2005												
2006												
2007												
2008			-	-	-	-	-	-	-	-	-	-
Total							117	10	-	-	-	-

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Netherlands/Pays-Bas**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006		---				
2007	---	57				
Total	120 ¹	57 ²	26 ³	151 ⁴		---

¹ Of which 83 interpretation cases and 37 transfer pricing cases.

² Of which 27 interpretation cases and 30 transfer pricing cases.

³ Of which 16 interpretation cases and 10 transfer pricing cases.

⁴ Of which 94 interpretation cases and 57 transfer pricing cases.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Netherlands/Pays-Bas**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior		---				
2001		---				
2002		---				
2003		---				
2004		---				
2005		---				
2006	--	80				
Total	96 ¹	80 ²	56 ³	120 ⁴		---

¹ Of which 58 interpretation cases and 38 transfer pricing cases.

² Of which 55 interpretation cases and 25 transfer pricing cases.

³ Of which 30 interpretation cases and 26 transfer pricing cases.

⁴ Of which 83 interpretation cases and 37 transfer pricing cases.