

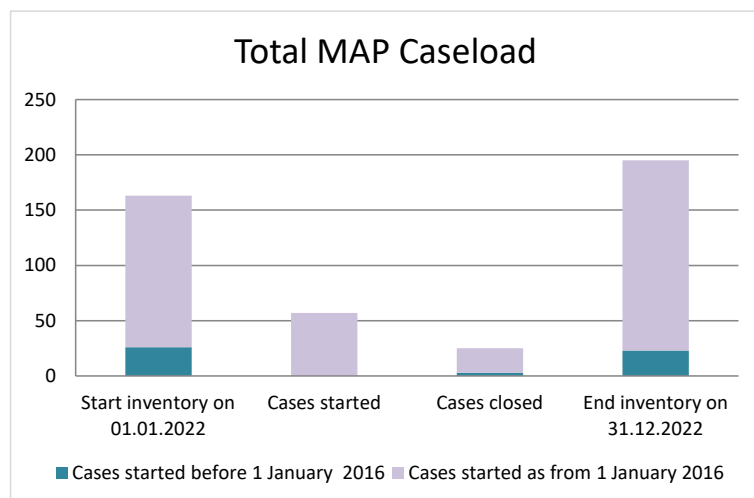
Mutual Agreement Procedure Statistics per jurisdiction

Poland

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



Poland



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	11	0	1	10
Other cases	15	0	2	13

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	69	17	10	76
Other cases	68	40	12	96

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	3.55
Other cases	112.09

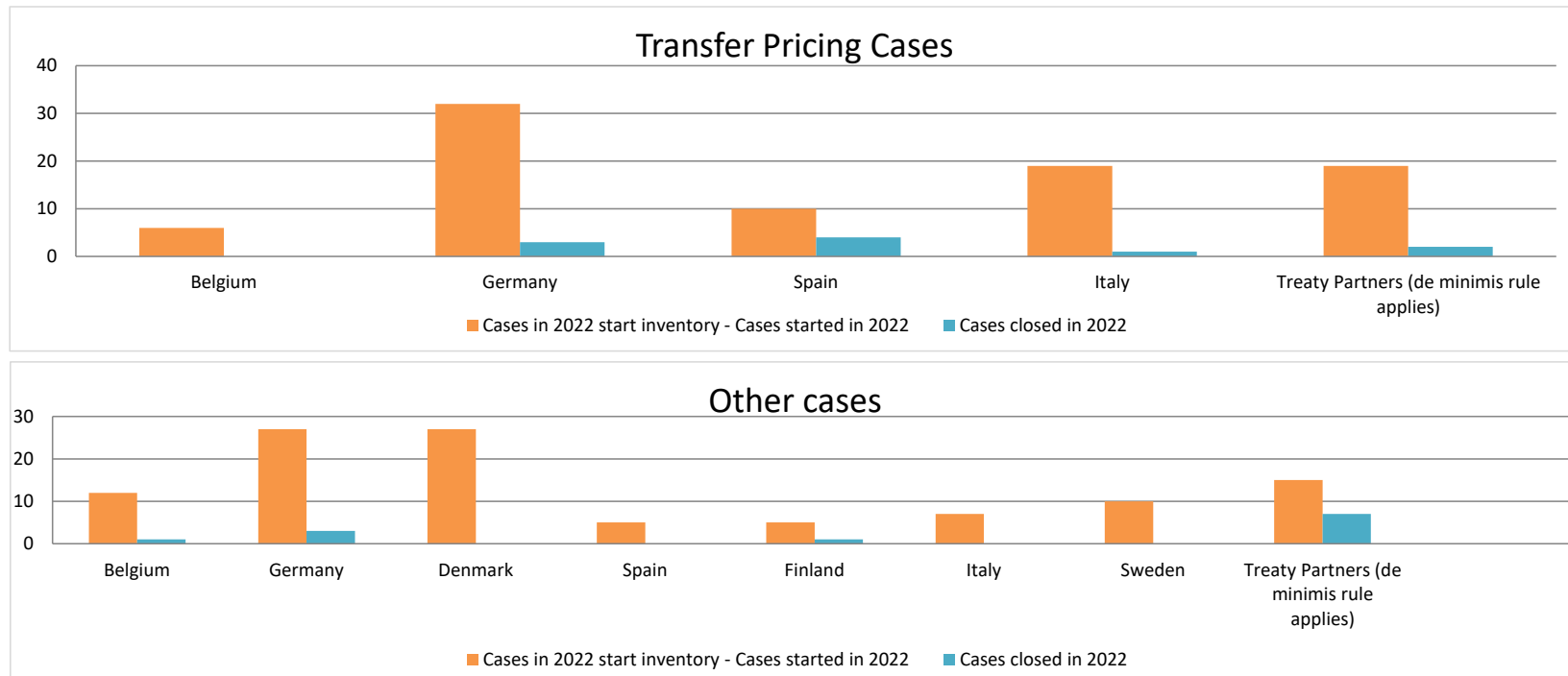
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when a request was submitted to Poland's competent authority; and
 (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.90	4.24	12.47	29.64
Other cases	19.81	5.41	6.94	15.05

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

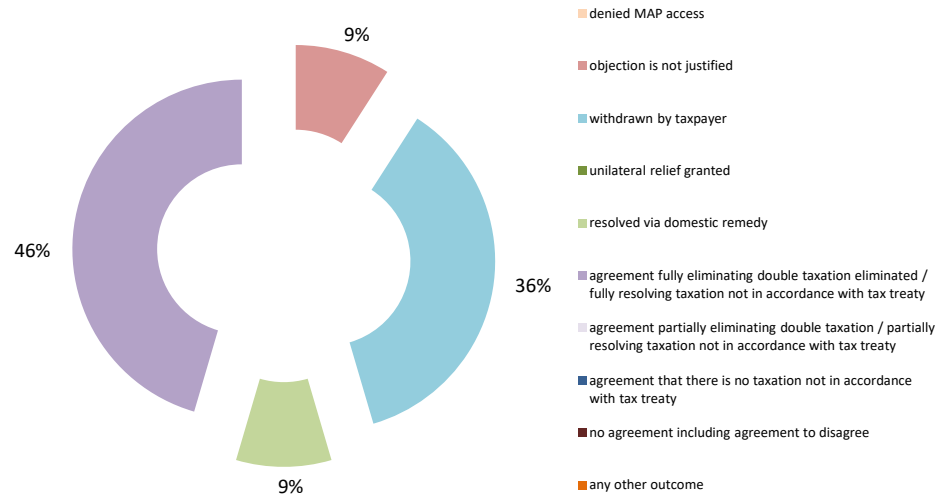
Overview of MAP partners (only for cases started as from 1 January 2016)

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

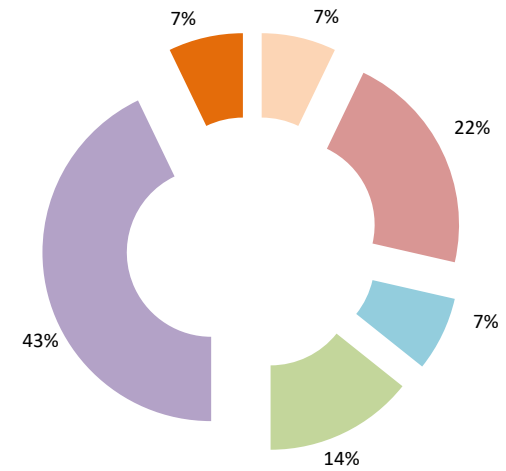


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	4	0	1	5	0	0	0	0	11
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	4	0	0	5	0	0	0	0	10
Other cases (all)	1	3	1	0	2	6	0	0	0	1	14
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	1	2
Cases started as from 1 January 2016	1	2	1	0	2	6	0	0	0	0	12
All cases	1	4	5	0	3	11	0	0	0	1	25

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	11	0	0	0	0	1	0	0	0	0	0	10	3.55
Row 2 Others	15	0	1	0	0	0	0	0	0	0	1	13	112.09
Row 3 Total	26	0	1	0	0	1	0	0	0	0	1	23	75.91
Notes:													
Potential mismatches between 2022 start inventory and 2021 end inventory	The number of pre-2016 cases in MAP inventory on 1 January 2022 was reduced to 15 to correct an error.												
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 when a request was submitted to Poland's competent authority; and (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.												

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	0	0	0	0	0	0	0	0	0	0	0	6
	Germany	29	3	0	0	2	0	0	1	0	0	0	0	29
	Spain	9	1	0	0	0	0	0	4	0	0	0	0	6
	Italy	12	7	0	0	1	0	0	0	0	0	0	0	18
Row 2	Treaty Partners (de minimis rule applies)	13	6	0	1	1	0	0	0	0	0	0	0	17
	Total	69	17	0	1	4	0	0	5	0	0	0	0	76
Notes: 1) 2 cases with one treaty partner were not reported before by mistake (they are multilateral cases) 2) The number of post-2015 cases in MAP inventory on 1 January 2022 with one treaty partner was reduced due to an error correction 3) 1 case was added to the start inventory with starting date in 2021.														

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
Belgium	7	5	0	0	0	0	1	0	0	0	0	0	11
Germany	23	4	0	2	0	0	0	1	0	0	0	0	24
Denmark	5	22	0	0	0	0	0	0	0	0	0	0	27
Spain	3	2	0	0	0	0	0	0	0	0	0	0	5
Finland	3	2	0	0	1	0	0	0	0	0	0	0	4
Italy	6	1	0	0	0	0	0	0	0	0	0	0	7
Sweden	9	1	0	0	0	0	0	0	0	0	0	0	10
Treaty Partners (de minimis rule applies)	12	3	1	0	0	0	1	5	0	0	0	0	8
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	68	40	1	2	1	0	2	6	0	0	0	0	96

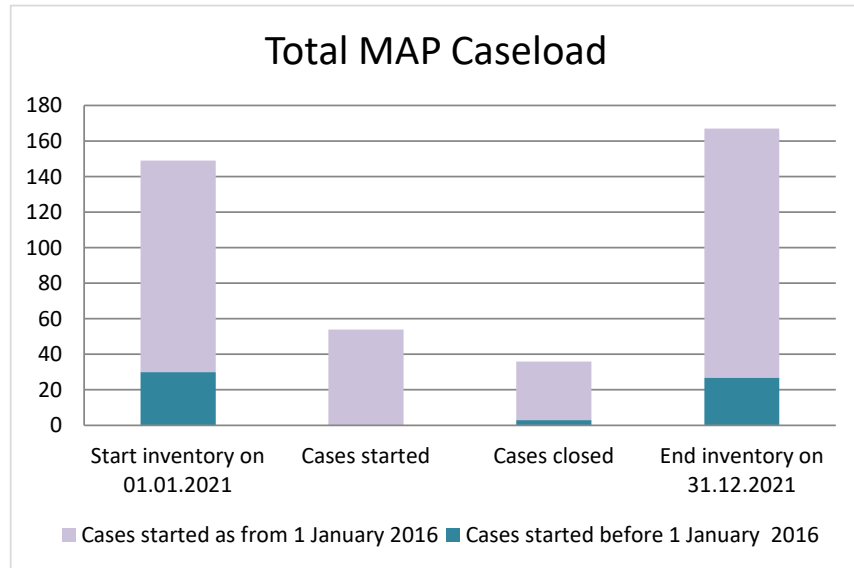
Notes:
1) The number of post-2015 cases in MAP inventory on 1 January 2022 with one treaty partner was reduced due to an error correction.
2) 1 case was wrongly reported as started (in 2020).

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	35.58	3.08	33.93	9.96
	Spain	41.66	1.11	7.10	34.56
	Italy	39.22	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	3.19	13.80	n.a.	n.a.
	Total	31.90	4.24	12.47	29.64
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	1.84	0.59	n.a.	n.a.
	Germany	50.39	1.19	37.94	11.34
	Finland	0.00	27.98	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	12.09	4.68	0.74	15.79
	Total	19.81	5.41	6.94	15.05
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	25.30	4.88	9.45	21.68
Notes:					

Poland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	13	0	2	11
Other cases	17	0	1	16

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	53	30	13	70
Other cases	66	24	20	70

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	62.50
Other cases	67.07

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

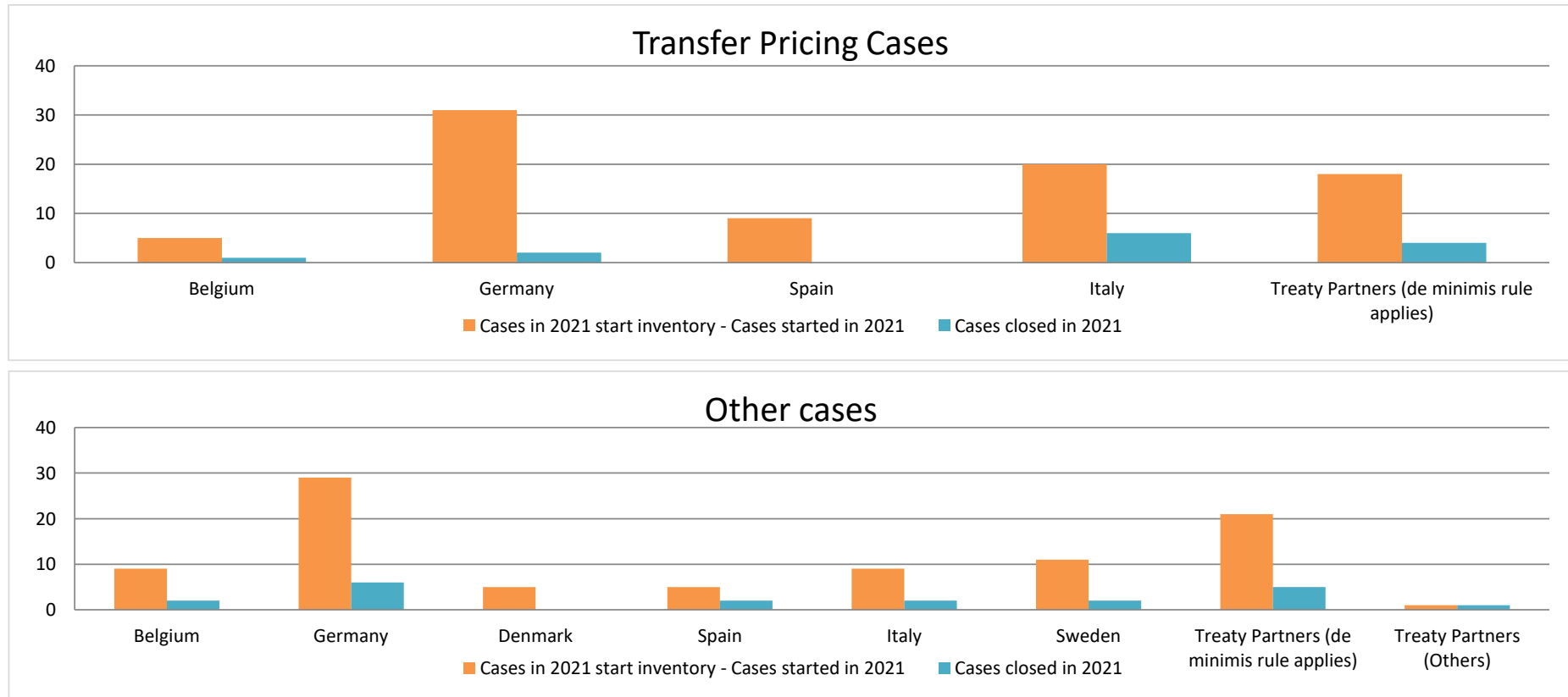
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.92	1.24	14.73	0.10
Other cases	28.24	2.49	6.47	18.95

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>

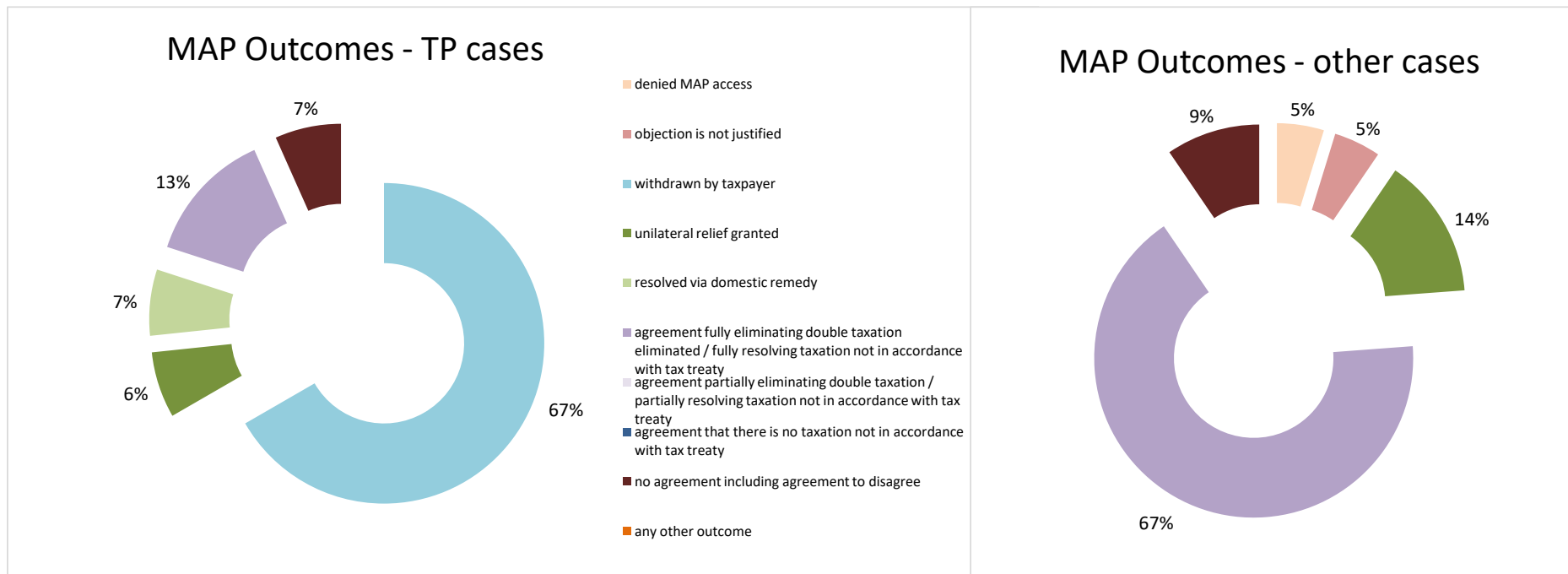
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	10	1	1	2	0	0	1	0	15
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	0	10	1	1	0	0	0	1	0	13
Other cases (all)	1	1	0	3	0	14	0	0	2	0	21
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	1	1	0	3	0	13	0	0	2	0	20
All cases	1	1	10	4	1	16	0	0	3	0	36

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	13	0	0	0	0	0	2	0	0	0	0	11	62.50
Row 2	Others	17	0	0	0	0	0	1	0	0	0	0	16	67.07
Row 3	Total	30	0	0	0	0	0	3	0	0	0	0	27	64.02
Notes:														
Potential mismatches between 2021 start inventory and 2020 end inventory 1 case added to inventory as a result of consultation with a treaty partner.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	5	0	0	0	1	0	0	0	0	0	0	0	4
	Germany	16	15	0	0	1	1	0	0	0	0	0	0	29
	Spain	7	2	0	0	0	0	0	0	0	0	0	0	9
	Italy	13	7	0	0	5	0	0	0	0	0	1	0	14
Row 2	Treaty Partners (de minimis rule applies)	12	6	0	0	3	0	1	0	0	0	0	0	14
	Total	53	30	0	0	10	1	1	0	0	0	1	0	70
Notes:														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	6	3	0	0	0	0	0	2	0	0	0	0	7
	Germany	24	5	0	1	0	3	0	2	0	0	0	0	23
	Denmark	1	4	0	0	0	0	0	0	0	0	0	0	5
	Spain	5	0	0	0	0	0	0	2	0	0	0	0	3
	Italy	7	2	0	0	0	0	0	1	0	0	1	0	7
	Sweden	8	3	0	0	0	0	0	2	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	14	7	1	0	0	0	0	4	0	0	0	0	16
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	1	0	0
	Total	66	24	1	1	0	3	0	13	0	0	2	0	70
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	12.89	0.23	n.a.	n.a.
	Germany	9.63	1.45	n.a.	n.a.
	Italy	22.01	1.25	14.73	0.10
Row 2	Treaty Partners (de minimis rule applies)	17.19	1.38	n.a.	n.a.
	Total	17.92	1.24	14.73	0.10
Notes:					

Annex B

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

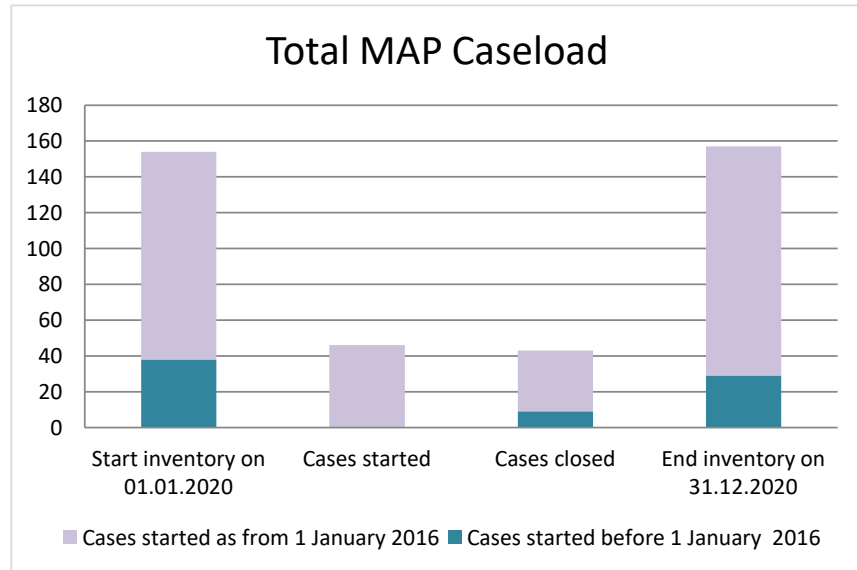
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	33.52	1.15	11.65	21.86
	Germany	36.49	1.46	8.04	13.07
	Spain	16.83	2.17	0.61	16.34
	Italy	21.63	3.30	0.43	21.21
	Sweden	30.21	3.21	24.53	5.69
Row 2	Treaty Partners (de minimis rule applies)	16.98	1.60	0.95	18.54
Row 3	Treaty Partners (Others)	56.58	13.38	2.76	53.82
	Total	28.24	2.49	6.47	18.95
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	24.17	2.00	6.99	17.78
<u>Notes:</u>					

Poland



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	20	0	7	13
Other cases	18	0	2	16

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	44	29	11	62
Other cases	72	17	23	66

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	83.11
Other cases	43.66

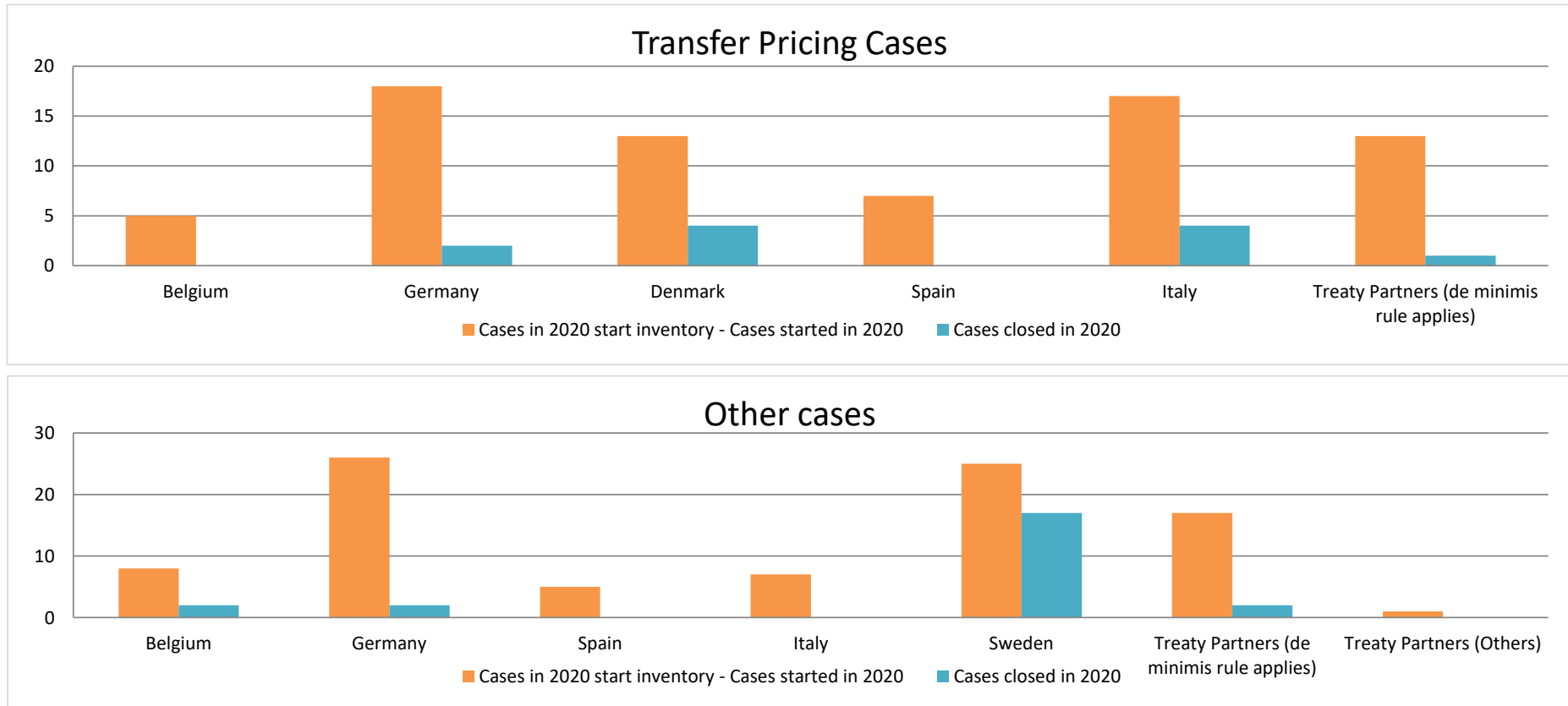
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	22.73	2.39	16.28	25.34
Other cases	27.39	2.91	0.64	28.70

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

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

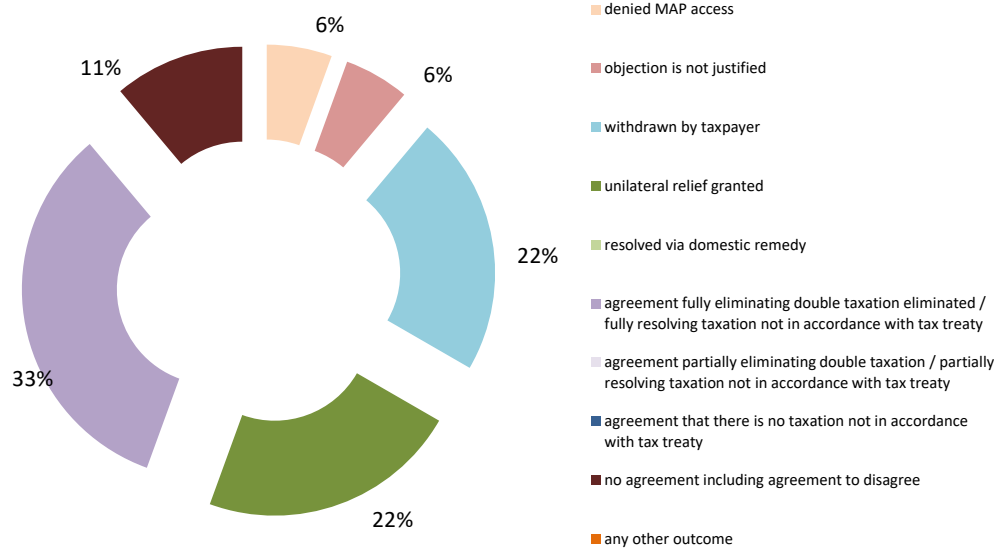
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



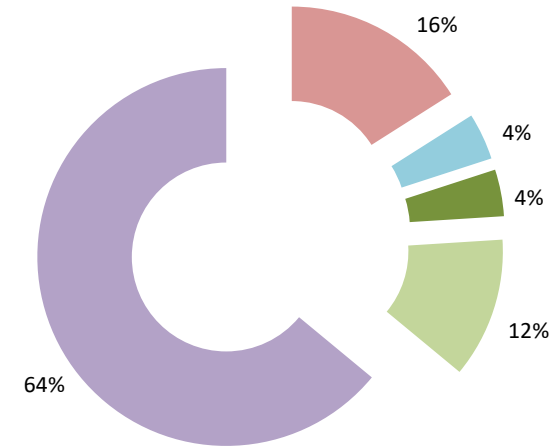
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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	1	4	4	0	6	0	0	2	0	18
Cases started before 1 January 2016	0	0	2	0	0	3	0	0	2	0	7
Cases started as from 1 January 2016	1	1	2	4	0	3	0	0	0	0	11
Other cases (all)	0	4	1	1	3	16	0	0	0	0	25
Cases started before 1 January 2016	0	0	0	0	1	1	0	0	0	0	2
Cases started as from 1 January 2016	0	4	1	1	2	15	0	0	0	0	23
All cases	1	5	5	5	3	22	0	0	2	0	43

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	20	0	0	2	0	0	3	0	0	2	0	13	83.11
Row 2	Others	18	0	0	0	0	1	1	0	0	0	0	16	43.66
Row 3	Total	38	0	0	2	0	1	4	0	0	2	0	29	74.34
<p><u>Notes:</u></p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory</p> <p>Notes on the computation of average time</p> <p>The PCA was notified about 1 additional pre-2016 case and 1 post-2015 case was reclassified as pre-2016 case.</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when a request was submitted to Poland's competent authority; and (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	3	2	0	0	0	0	0	0	0	0	0	5
	Germany	10	8	1	0	0	0	1	0	0	0	0	16
	Denmark	9	4	0	1	1	0	2	0	0	0	0	9
	Spain	5	2	0	0	0	0	0	0	0	0	0	7
	Italy	10	7	0	0	0	4	0	0	0	0	0	13
Row 2	Treaty Partners (de minimis rule applies)	7	6	0	0	1	0	0	0	0	0	0	12
	Total	44	29	1	1	2	4	0	3	0	0	0	62
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	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	3	5	0	0	0	1	0	1	0	0	0	0	6
Germany	21	5	0	1	1	0	0	0	0	0	0	0	24
Spain	3	2	0	0	0	0	0	0	0	0	0	0	5
Italy	7	0	0	0	0	0	0	0	0	0	0	0	7
Sweden	24	1	0	3	0	0	1	13	0	0	0	0	8
Treaty Partners (de minimis rule applies)	13	4	0	0	0	0	1	1	0	0	0	0	15
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	72	17	0	4	1	1	2	15	0	0	0	0	66
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	41.84	1.15	12.89	33.01
Denmark	32.52	4.55	17.97	21.50
Italy	8.92	1.15	n.a.	n.a.
Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.
Total	22.73	2.39	16.28	25.34
Notes:				

Annex B

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

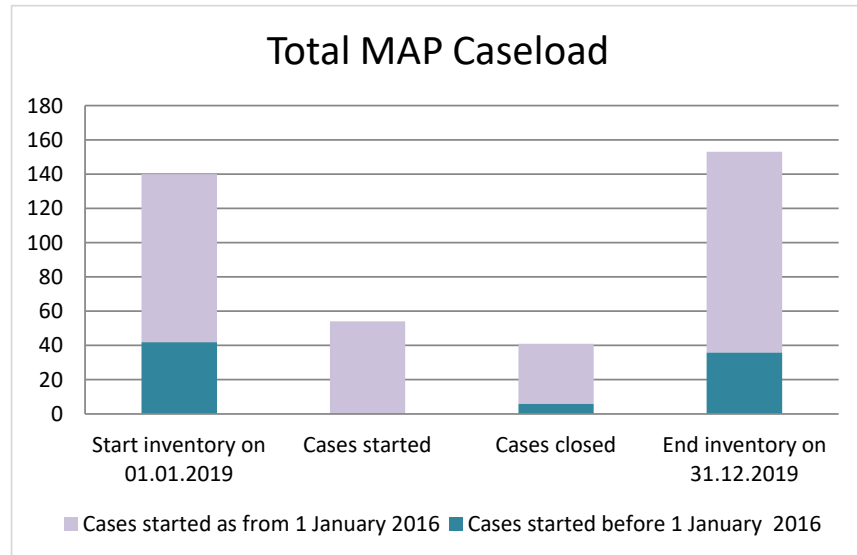
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	8.16	4.15	1.41	3.64
	Germany	7.07	14.37	n.a.	n.a.
	Sweden	30.57	1.41	0.44	30.13
Row 2	Treaty Partners (de minimis rule applies)	39.87	3.01	3.22	29.52
	Total	27.39	2.91	0.64	28.70
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	25.88	2.74	2.77	28.24
<u>Notes:</u>					

Poland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	23	0	3	20
Other cases	19	0	3	16

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	31	22	7	46
Other cases	67	32	28	71

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	59.70
Other cases	82.86

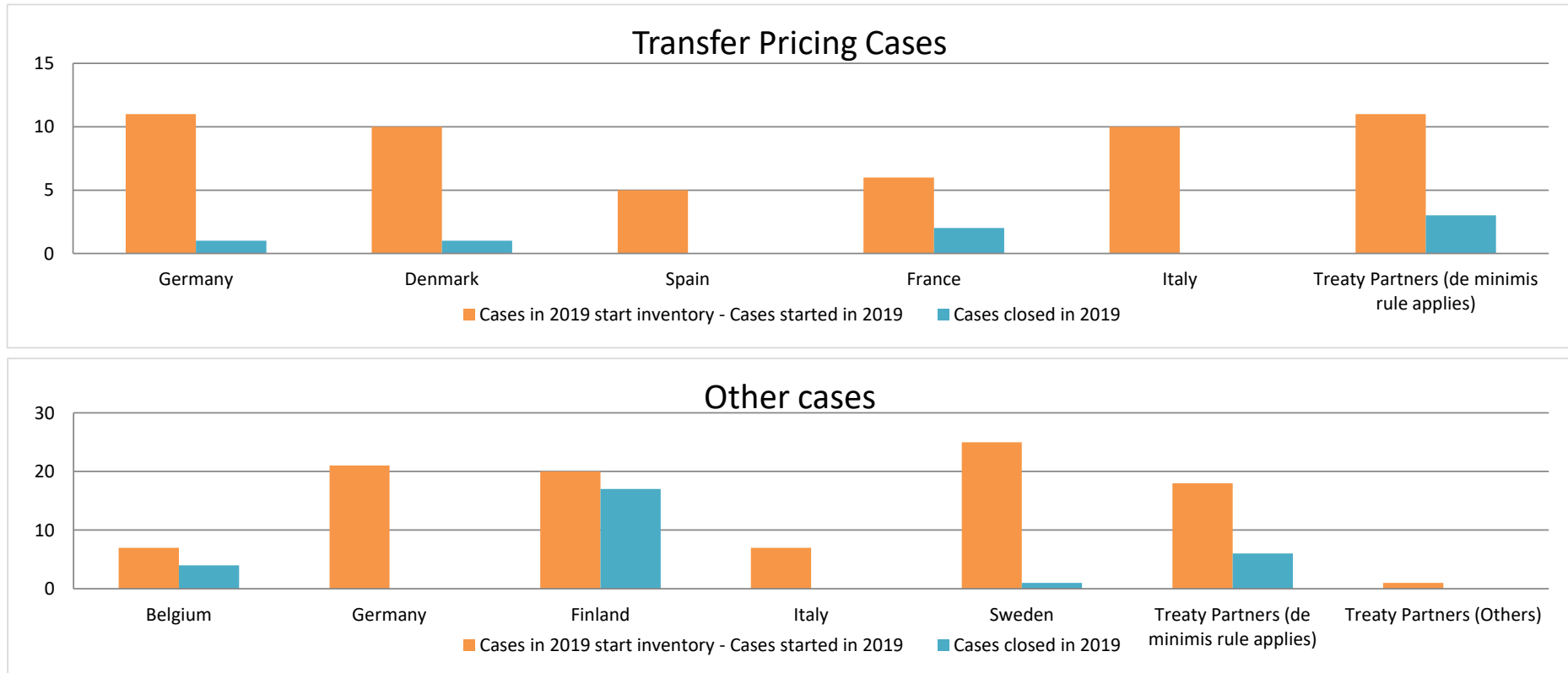
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	14.88	2.27	6.89	12.96
Other cases	20.39	3.26	3.77	8.58

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>

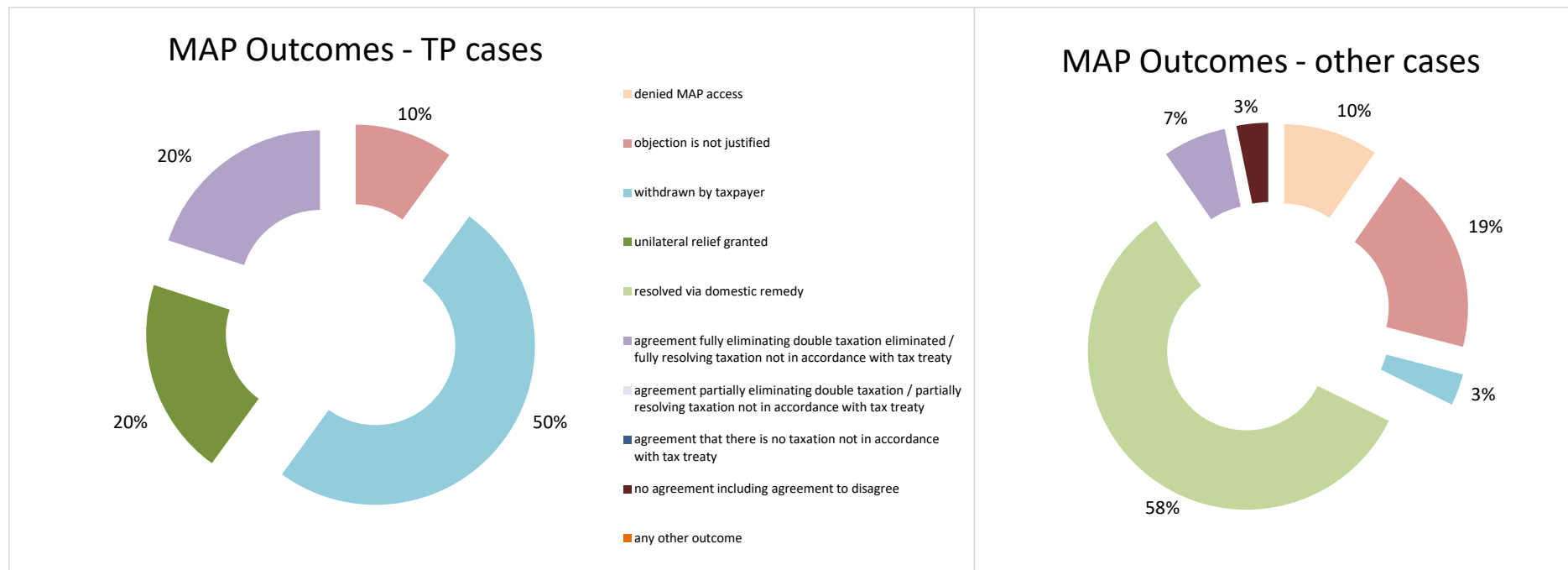
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	5	2	0	2	0	0	0	0	10
Cases started before 1 January 2016	0	1	2	0	0	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	3	2	0	2	0	0	0	0	7
Other cases (all)	3	6	1	0	18	2	0	0	1	0	31
Cases started before 1 January 2016	1	0	0	0	1	0	0	0	1	0	3
Cases started as from 1 January 2016	2	6	1	0	17	2	0	0	0	0	28
All cases	3	7	6	2	18	4	0	0	1	0	41

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	23	0	1	2	0	0	0	0	0	0	0	20	59.70
Row 2 Others	19	1	0	0	0	1	0	0	0	1	0	16	82.86
Row 3 Total	42	1	1	2	0	1	0	0	0	1	0	36	71.28
Notes:		<p>Potential mismatches between 2018 start inventory and 2017 end inventory</p> <p>One case that was reported as a pre-2016 case till the 2018 MAP Statistics was reclassified as a MAP under Article 25(3) and thus, removed from the statistics</p> <p>Notes on the computation of average time</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when a request was submitted to Poland's competent authority; and (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.</p>											

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Germany	7	4	0	0	1	0	0	0	0	0	0	0	10
Denmark	5	5	0	0	0	0	0	1	0	0	0	0	9
Spain	2	3	0	0	0	0	0	0	0	0	0	0	5
France	5	1	0	0	0	2	0	0	0	0	0	0	4
Italy	5	5	0	0	0	0	0	0	0	0	0	0	10
Treaty Partners (de minimis rule applies)	7	4	0	0	2	0	0	1	0	0	0	0	8
Total	31	22	0	0	3	2	0	2	0	0	0	0	46
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	2	5	1	3	0	0	0	0	0	0	0	0	3
	16	5	0	0	0	0	0	0	0	0	0	0	21
	20	0	0	0	0	0	17	0	0	0	0	0	3
	3	4	0	0	0	0	0	0	0	0	0	0	7
	16	9	0	1	0	0	0	0	0	0	0	0	24
Row 2	9	9	1	2	1	0	0	2	0	0	0	0	12
Row 3	1	0	0	0	0	0	0	0	0	0	0	0	1
	67	32	2	6	1	0	17	2	0	0	0	0	71
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Germany	1.94	1.23	n.a.	n.a.
Denmark	18.54	2.37	10.36	8.19
France	17.62	1.15	n.a.	n.a.
Treaty Partners (de minimis rule applies)	16.14	3.33	3.42	17.72
Total	14.88	2.27	6.89	12.96
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	8.60	1.04	n.a.	n.a.
	Finland	29.46	1.81	n.a.	n.a.
	Sweden	0.00	30.35	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	5.95	4.31	3.77	8.58
	Total	20.39	3.26	3.77	8.58
Notes:					

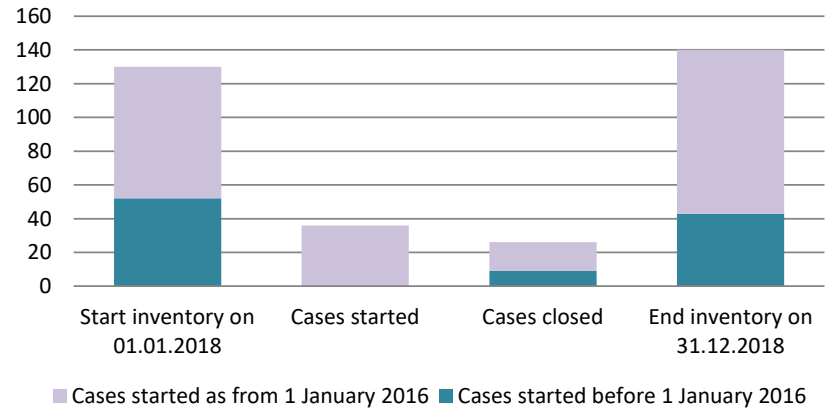
Annex B

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	19.29	3.06	5.33	10.77
<u>Notes:</u>					

Poland

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	26	0	3	23
Other cases	26	0	6	20

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	24	12	6	30
Other cases	54	24	11	67

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	96.00
Other cases	48.59

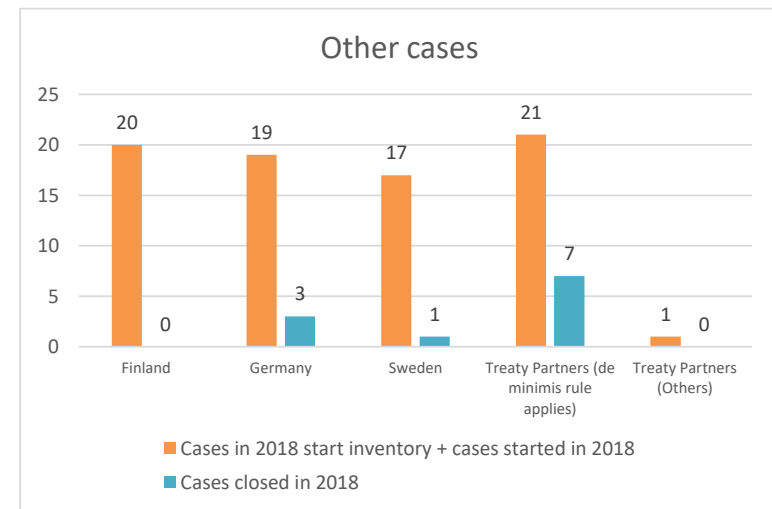
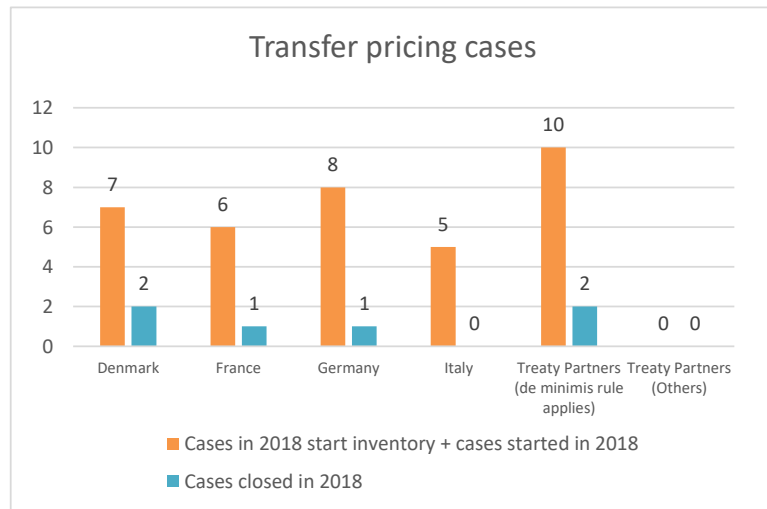
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when a request was submitted to Poland's competent authority; and
 (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	11.83	1.06	4.50	11.41
Other cases	10.32	1.79	2.14	14.08

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)

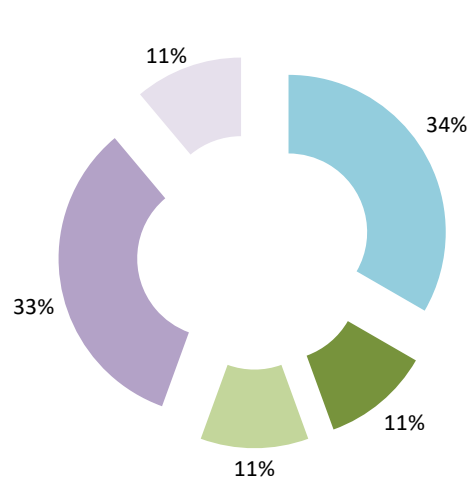
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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.

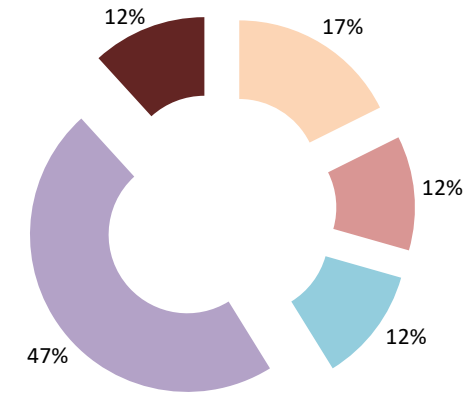
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



- 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

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	3	1	1	3	1	0	0	0	9
Cases started before 1 January 2016	0	0	0	0	1	1	1	0	0	0	3
Cases started as from 1 January 2016	0	0	3	1	0	2	0	0	0	0	6
Other cases (all)	3	2	2	0	0	8	0	0	2	0	17
Cases started before 1 January 2016	0	1	0	0	0	3	0	0	2	0	6
Cases started as from 1 January 2016	3	1	2	0	0	5	0	0	0	0	11
All cases	3	2	5	1	1	11	1	0	2	0	26

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	26	0	0	0	0	1	1	1	0	0	0	23	96.00
Row 2 Others	26	0	1	0	0	0	3	0	0	2	0	20	48.59
Row 3 Total	52	0	1	0	0	1	4	1	0	2	0	43	64.39
<p><u>Notes:</u></p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date when a request was submitted to Poland's competent authority; and</p> <p>(ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.</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	Denmark	6	1	0	0	1	0	0	1	0	0	0	0	5
	France	4	2	0	0	1	0	0	0	0	0	0	0	5
	Germany	5	3	0	0	0	0	0	1	0	0	0	0	7
	Italy	4	1	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	5	5	0	0	1	1	0	0	0	0	0	0	8
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	24	12	0	0	3	1	0	2	0	0	0	0	30
Notes														
Number of cases in MAP inventory on 1 January 2018 has been modified after consultation with the relevant CA.														

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	Finland	20	0	0	0	0	0	0	0	0	0	0	0	20
	Germany	8	11	0	1	2	0	0	0	0	0	0	0	16
	Sweden	14	3	0	0	0	0	0	1	0	0	0	0	16
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	11	10	3	0	0	0	0	4	0	0	0	0	14
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	54	24	3	1	2	0	0	5	0	0	0	0	67
Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Denmark	15.91	0.9	4.50	11.41
	France	19.6	1.17	n.a.	n.a.
	Germany	0.56	1.08	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	9.49	1.15	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	11.83	1.06	4.50	11.41
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	Germany	7.79	1.81	n.a.	n.a.
	Sweden	13.35	0.62	n.a.	13.35
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	10.97	1.95	2.68	14.27
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	10.32	1.79	2.14	14.08
Notes:					

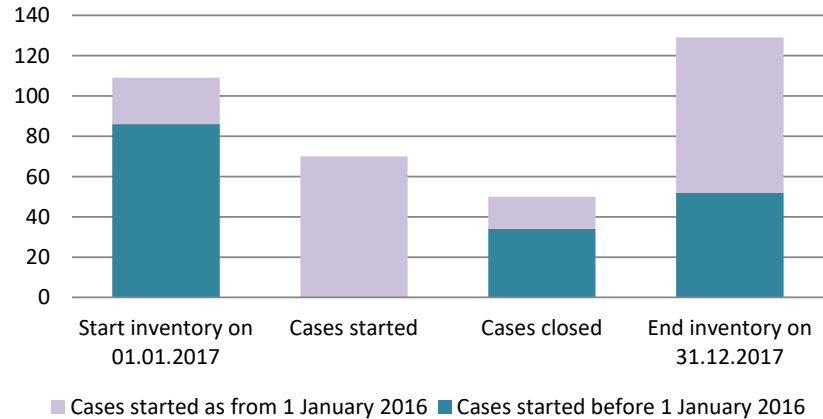
Annex B

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	10.85	1.53	2.82	13.32
Notes:					

Poland

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	35	0	9	26
Other cases	51	0	25	26

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	9	19	5	23
Other cases	14	51	11	54

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	36.00
Other cases	38.00

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

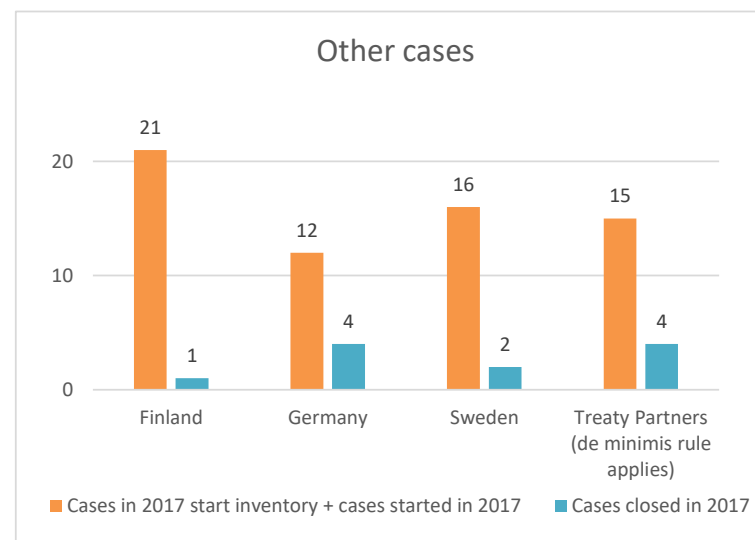
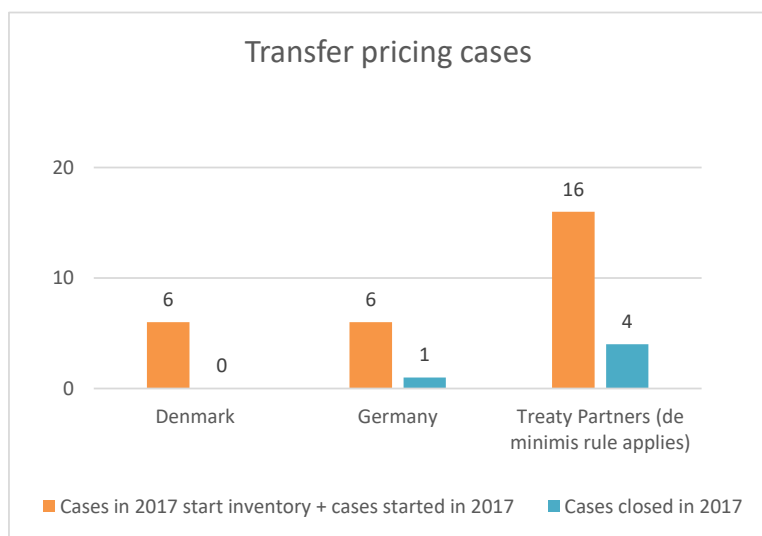
- (i) start date: the date when a request was submitted to Poland's competent authority; and
- (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.92	1.82	1.15	2.99
Other cases	3.89	5.44	5.89	3.96

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

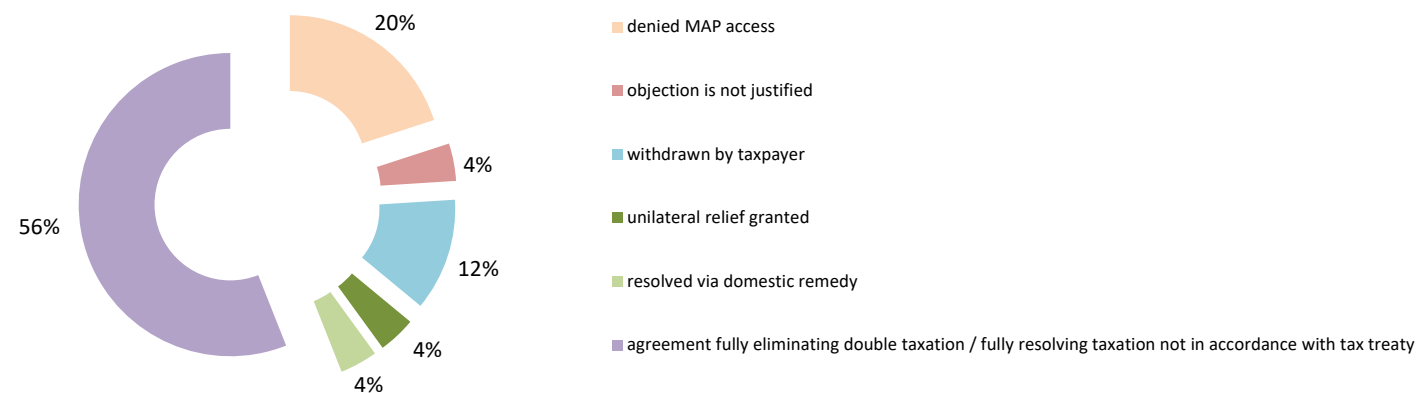
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	0	3	2	1	6	0	0	0	0	14
Cases started before 1 January 2016	2	0	1	0	0	6	0	0	0	0	9
Cases started as from 1 January 2016	0	0	2	2	1	0	0	0	0	0	5
Other cases (all)	8	2	3	0	1	22	0	0	0	0	36
Cases started before 1 January 2016	4	0	1	0	0	20	0	0	0	0	25
Cases started as from 1 January 2016	4	2	2	0	1	2	0	0	0	0	11
All cases	10	2	6	2	2	28	0	0	0	0	50

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	35	2	0	1	0	0	6	0	0	0	0	26	36.00
Row 2 Others	51	4	0	1	0	0	20	0	0	0	0	26	38.00
Row 3 Total	86	6	0	2	0	0	26	0	0	0	0	52	37.47
<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 when a request was submitted to Poland's competent authority; and (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.</p> <p>2) There is a mismatch between 2016 end inventory and 2017 start inventory as Poland's competent authority changed the method of counting MAP cases (We applied rules stipulated in the MAP statistics reporting framework also to the pre-2016 cases). It caused the rise in the overall number of cases.</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	Denmark	1	5	0	0	0	0	0	0	0	0	0	6
	Germany	0	6	0	0	0	0	1	0	0	0	0	5
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	8	8	0	0	2	2	0	0	0	0	0	12
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	9	19	0	0	2	2	1	0	0	0	0	23
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
Finland	1	20	0	0	1	0	0	0	0	0	0	0	20
Germany	6	6	1	0	1	0	1	1	0	0	0	0	8
Sweden	1	15	0	1	0	0	0	1	0	0	0	0	14
Treaty Partners (de minimis rule applies)	5	10	3	1	0	0	0	0	0	0	0	0	11
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	14	51	4	2	2	0	1	2	0	0	0	0	54
<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 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	0.39	1.15		
Row 2 Treaty Partners (de minimis rule applies)	7.30	1.99	1.15	2.99
Row 3 Treaty Partners (Others)				
Total Average Time	5.92	1.82	1.15	2.99
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Finland	7.69	1.15	3.29	4.41
	Germany	3.17	4.20	3.65	1.22
	Sweden	8.48	4.69	10.72	6.25
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1.36	8.13		
Row 3	Treaty Partners (Others)				
	Total Average Time	3.89	5.44	5.89	3.96
Notes:					

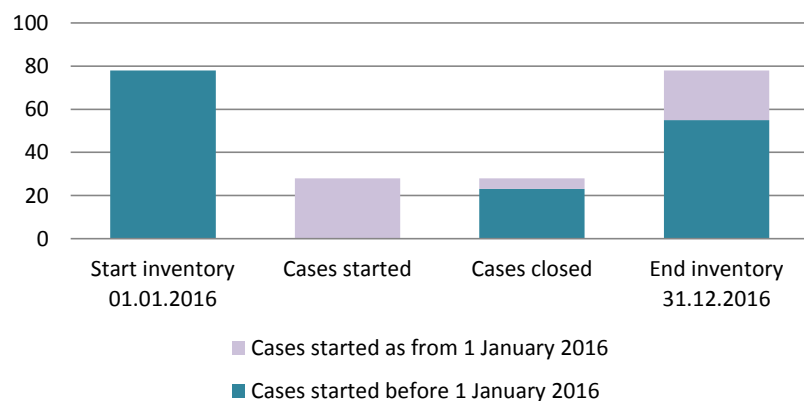
Annex B

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	Total Average Time	4.52	4.31	4.70	3.72
Notes:					

Poland

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	39	0	4	35
Other cases	39	0	19	20

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	9	0	9
Other cases	0	19	5	14

Average time needed to close MAP cases

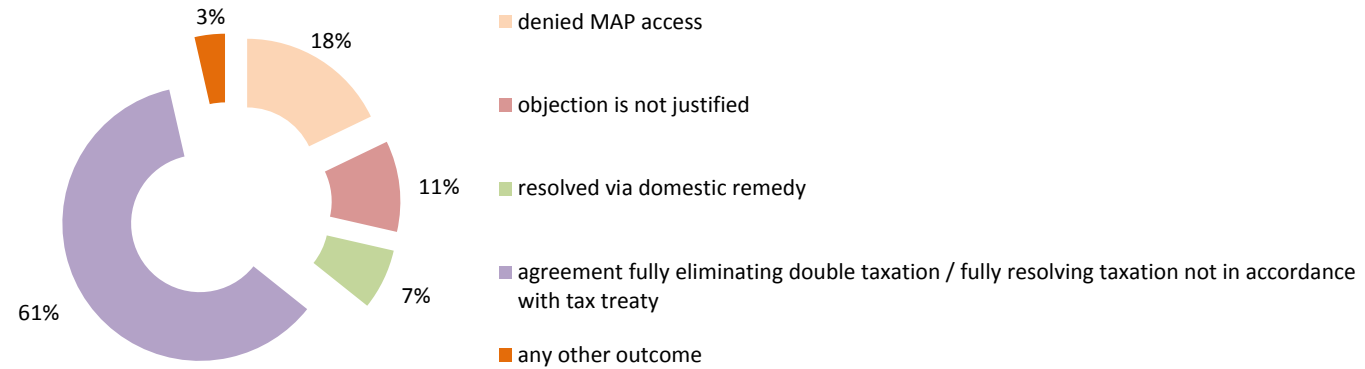
Cases started before 1 January 2016	Average time
Transfer pricing cases	38.00
Other cases	19.00

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 a request was submitted to Poland's competent authority; and
 (ii) end date: the date of closing letter to the other competent authority or the agreed minutes for transfer pricing cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.16	2.17	0.94	3.07

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	4	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	0	0	4
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	5	3	0	0	2	13	0	0	0	1	24
Cases started before 1 January 2016	3	3	0	0	0	12	0	0	0	1	19
Cases started as from 1 January 2016	2	0	0	0	2	1	0	0	0	0	5
All cases	5	3	0	0	2	17	0	0	0	1	28

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*⁹⁹) 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*).

⁹⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Poland/Pologne**

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												
2010												
2011												
2012												
2013												
2014												
2015			6	0								
Total	40	0	6	0	4	0	42	0	0	0	19	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Poland/Pologne**

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												
2009												
2010												
2011												
2012												
2013												
2014	44	0	18	0								
Total	44	0	18	0	7	0	40	0	15	0	16.3	

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Poland/Pologne**

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												
2008												
2009												
2010												
2011												
2012												
2013			19	0								
Total	28	1	19	0	3	1	44	0	3	1	33	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Poland/Pologne**

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												
2012			4	1								
Total	28	0	4	1	3	0	28	1	1	0	23	--

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Poland/Pologne**

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			9	0	2	0	2	0	5	0	7	
Total	26	0	9	0	2	0	28	0	5	0	7	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Poland/Pologne**

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			6	1								
Total	32	0	6	1	3	1	26	0	9	0	20	3

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Poland/Pologne**

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			13	1	10	0	32	0	4	0	27	0
Total	33	0	13	1	10	0	32	0	4	0	27	0

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Poland/Pologne**

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			17	2	3	1	33	0	5	2	23	5
Total	24	1	17	2	3	1	33	0	5	2	23	5

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Poland/Pologne**

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	---	7				
Total	26	7	6	25	2	18

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Poland/Pologne**

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	--	11				
Total	24	11	6	26	3	12