

Mutual Agreement Procedure Statistics per jurisdiction

Poland

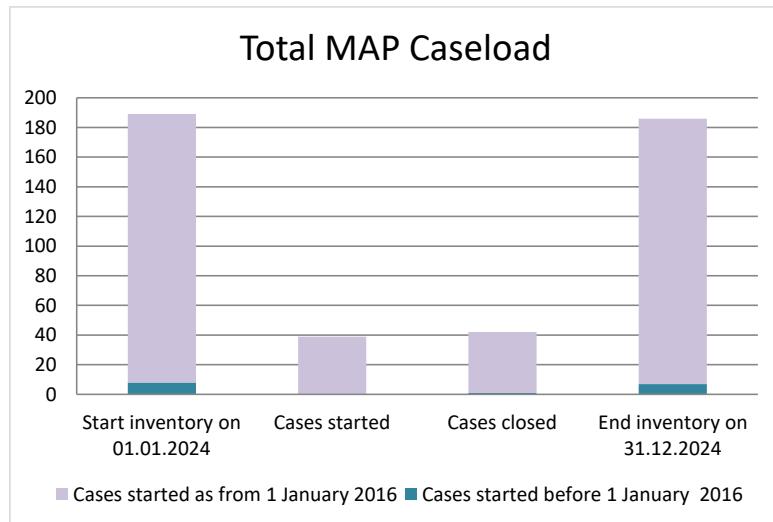
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

APA Statistics 2023-2024



Poland

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



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	0	0	0	0
Other cases	8	0	1	7

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	82	27	26	83
Other cases	99	12	15	96

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	75.35

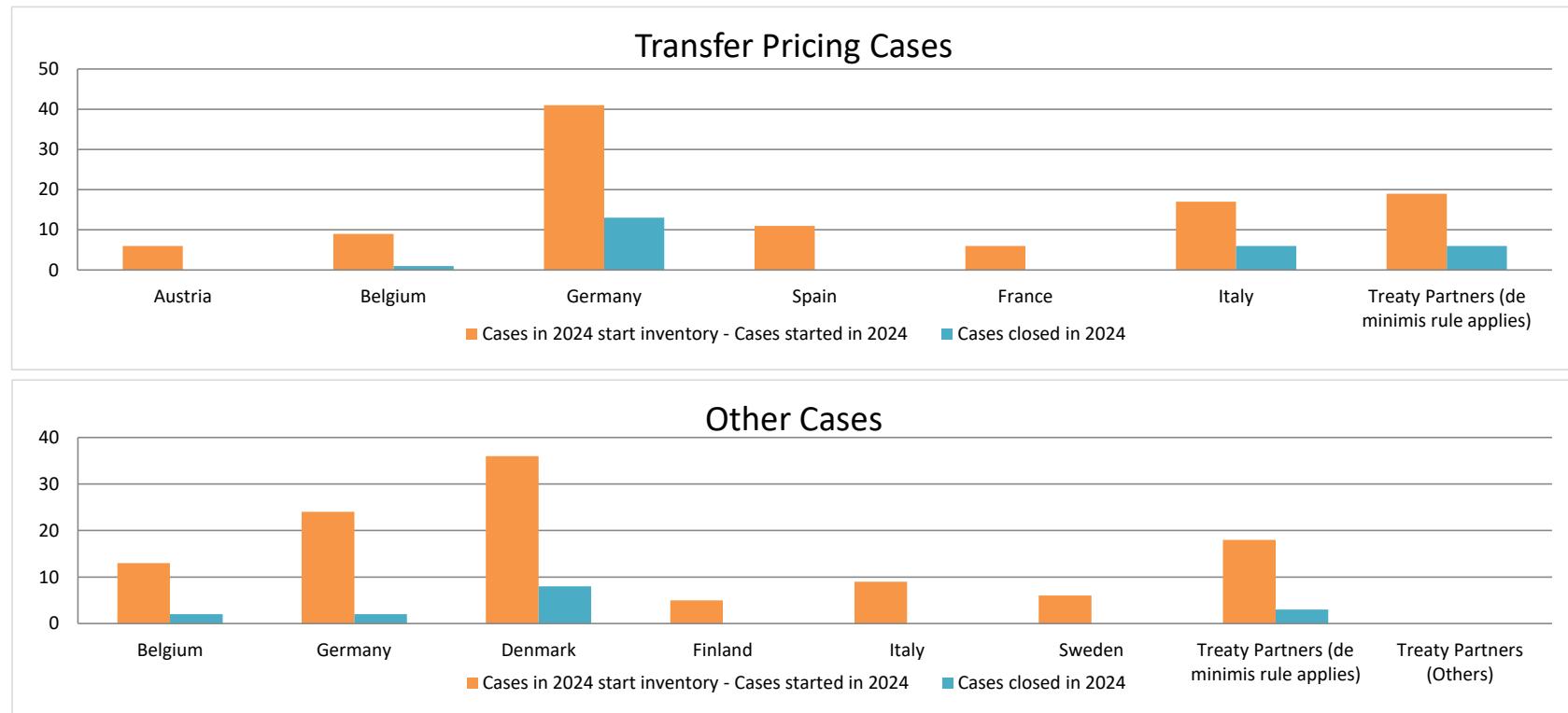
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	34.55	2.45	24.71	15.08
Other cases	25.94	3.07	3.02	21.94

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

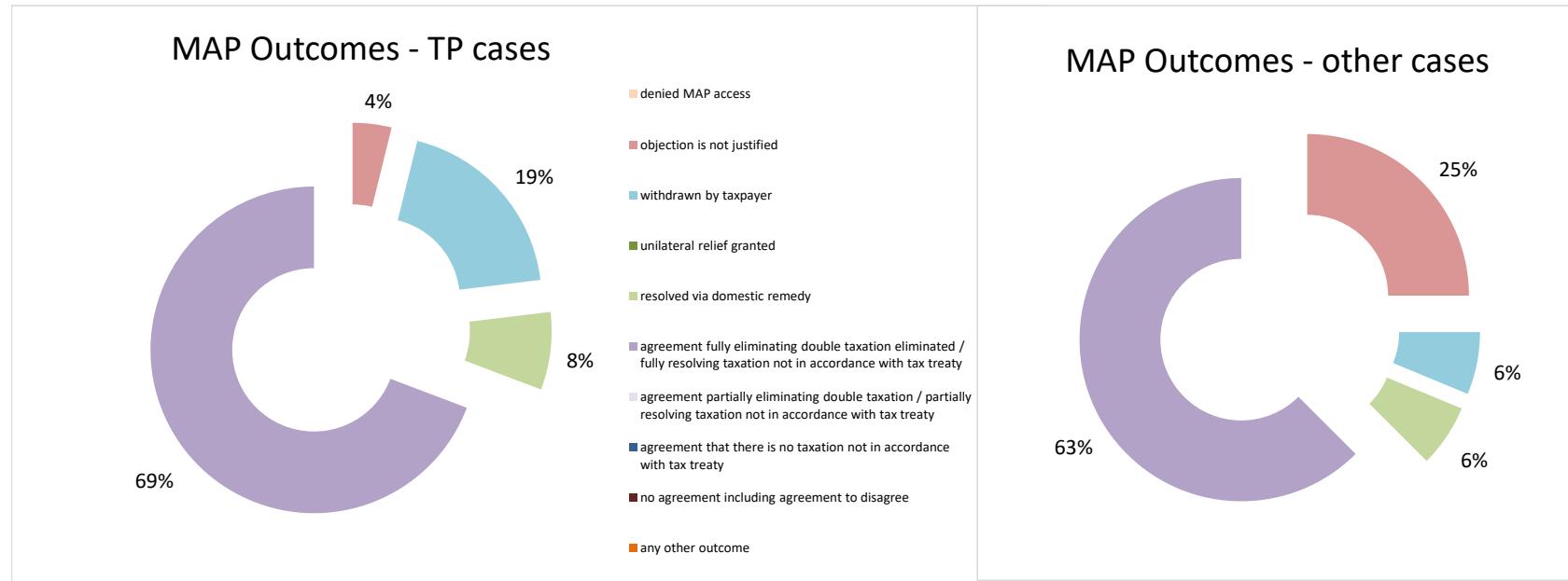
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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	0	2	18	0	0	0	0	26
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	5	0	2	18	0	0	0	0	26
Other cases (all)	0	4	1	0	1	10	0	0	0	0	16
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	3	1	0	1	10	0	0	0	0	15
All cases	0	5	6	0	3	28	0	0	0	0	42

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0.00
Row 2	Others	8	0	1	0	0	0	0	0	0	0	0	75.35
Row 3	Total	8	0	1	0	0	0	0	0	0	0	0	75.35
	Notes:												
	Definition of a MAP case and counting of MAP cases												
	Category of cases												
	Potential mismatches between 2024 start inventory and 2023 end inventory	The 2024 start inventory for pre-2016 attribution/allocation MAP cases differs by three cases from the 2023 end inventory due to a mistake in the 2023 reporting.											
	Notes on the computation of average time												
	Other Notes on Annex A												

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / 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	3	0	0	0	0	0	0	0	0	0	0	6
	Belgium	7	2	0	0	0	0	1	0	0	0	0	0	8
	Germany	36	5	0	0	2	0	0	11	0	0	0	0	28
	Spain	10	1	0	0	0	0	0	0	0	0	0	0	11
	France	3	3	0	0	0	0	0	0	0	0	0	0	6
	Italy	13	4	0	0	1	0	0	5	0	0	0	0	11
Row 2	Treaty Partners (de minimis rule applies)	10	9	0	1	2	0	1	2	0	0	0	0	13
	Total	82	27	0	1	5	0	2	18	0	0	0	0	83
<p>Notes: The 2024 start inventory for post-2015 attribution/allocation MAP cases differs by one case from the 2023 end inventory due to a mistake in the 2023 reporting.</p>														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / fully 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	12	1	0	0	0	0	2	0	0	0	0	0	11
	Germany	22	2	0	1	0	0	1	0	0	0	0	0	22
	Denmark	35	1	0	1	0	0	0	7	0	0	0	0	28
	Finland	5	0	0	0	0	0	0	0	0	0	0	0	5
	Italy	9	0	0	0	0	0	0	0	0	0	0	0	9
Row 2	Sweden	6	0	0	0	0	0	0	0	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	10	8	0	1	1	0	0	1	0	0	0	0	15
	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Row 3	Total	99	12	0	3	1	0	1	10	0	0	0	0	96
	Notes:	<p>The 2024 start inventory for post-2015 other MAP cases differs by one case from the 2023 end inventory due to: - a late reconciliation on two cases that were closed in 2023 - an agreement with the treaty partner to report one case in the 2024 start inventory that is not in the 2023 end inventory.</p>												

Annex B

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

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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		72
≥2 and <4 years old		72
≥4 and <6 years old		21
≥6 years old		14

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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	3.42	0.89	n.a.	n.a.
	Germany	43.30	3.37	30.25	13.24
Row 2	Italy	35.04	1.15	21.82	17.02
	Treaty Partners (de minimis rule applies)	20.30	2.03	9.24	18.58
	Total	34.55	2.45	24.71	15.08
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	1.84
	Cases closed in the Bilateral stage	35.86
	<u>Notes:</u>	

Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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
Row 1	Belgium	34.59	2.70	9.29	25.30
	Germany	49.04	1.00	n.a.	n.a.
	Denmark	17.41	2.96	0.58	19.32
Row 2	Treaty Partners (de minimis rule applies)	27.52	4.99	7.56	33.57
	Total	25.94	3.07	3.02	21.94
	Notes:				

Annex B

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

Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	22.39
Cases closed in the Bilateral stage		26.82
<u>Notes:</u>		

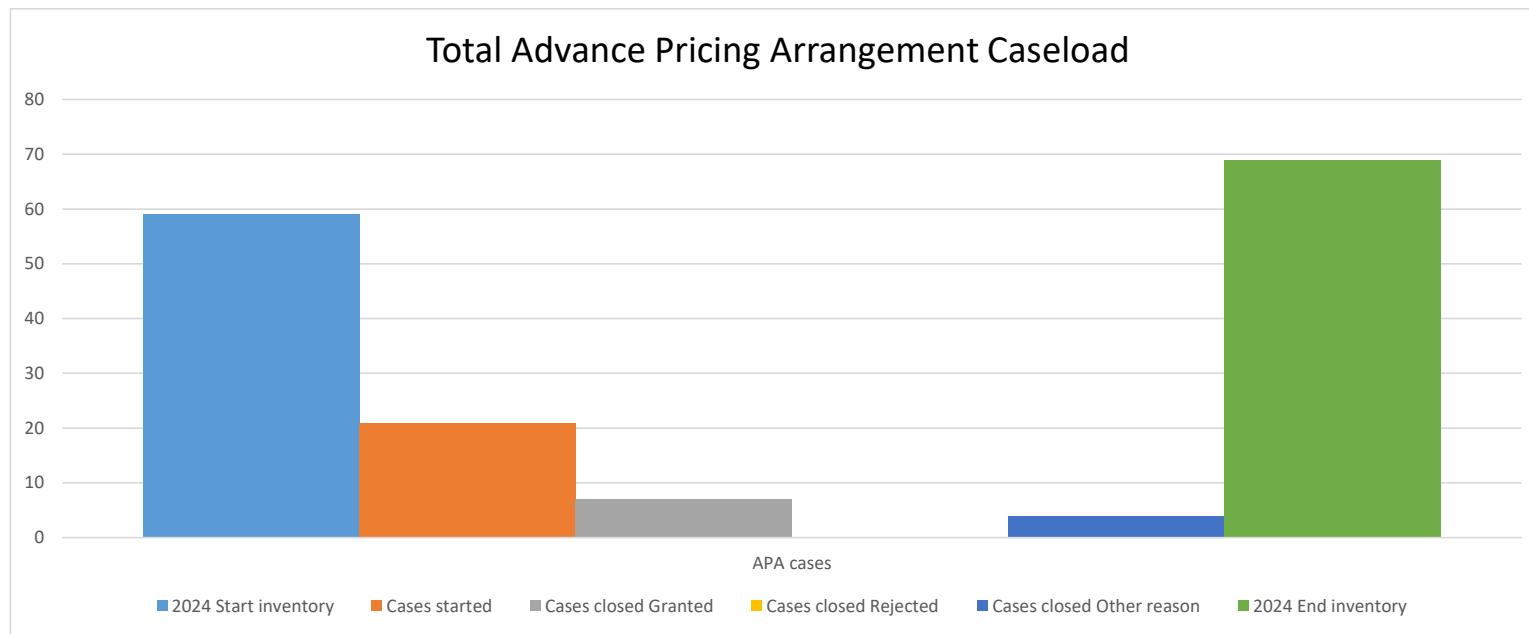
Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) 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	31.40	2.68	17.23	17.44
<u>Notes:</u>					

Poland

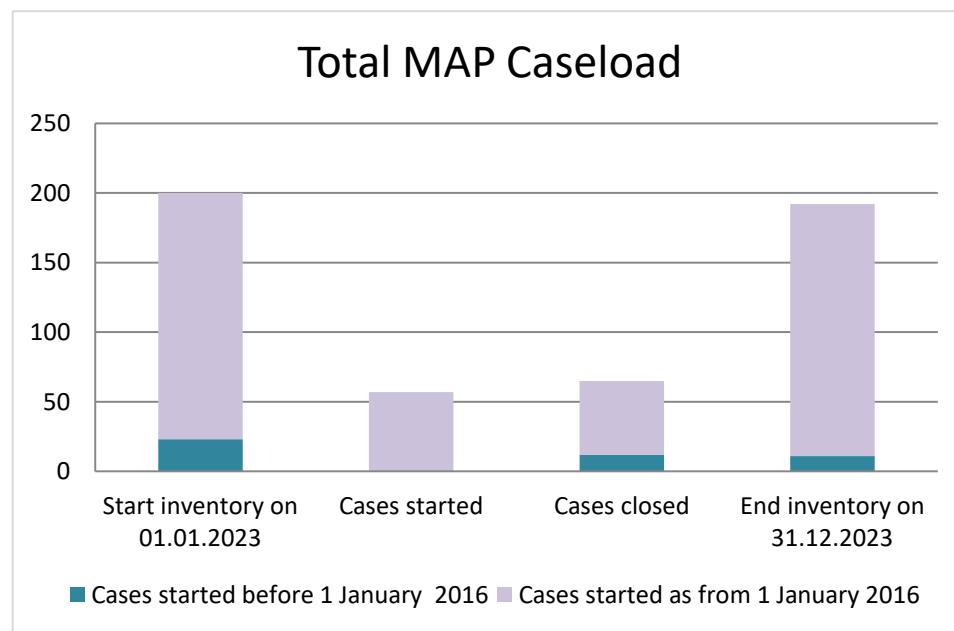


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	59	21	7	0	4	69	64.00

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	59	21	7	0	4	69	64.00
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	The START date is from when a BAPA/multilateral APA application has been received by Polish competent authority. This date initiate a tax proceedings on issuing BAPA/multilateral APA.						
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the Polish competent authority issued an administrative decision on concluding BAPA/multilateral APA and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period. The administrative decision is issued additionally to agreement signed between competent authorities and the date of domestic administrative decision may vary from date of acceptance BAPA/multilateral APA by competent authorities involved.						
Further information							

Poland

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



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	10	0	7	3
Other cases	13	0	5	8

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	82	26	27	81
Other cases	95	31	26	100

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	77,78
Other cases	113,03

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

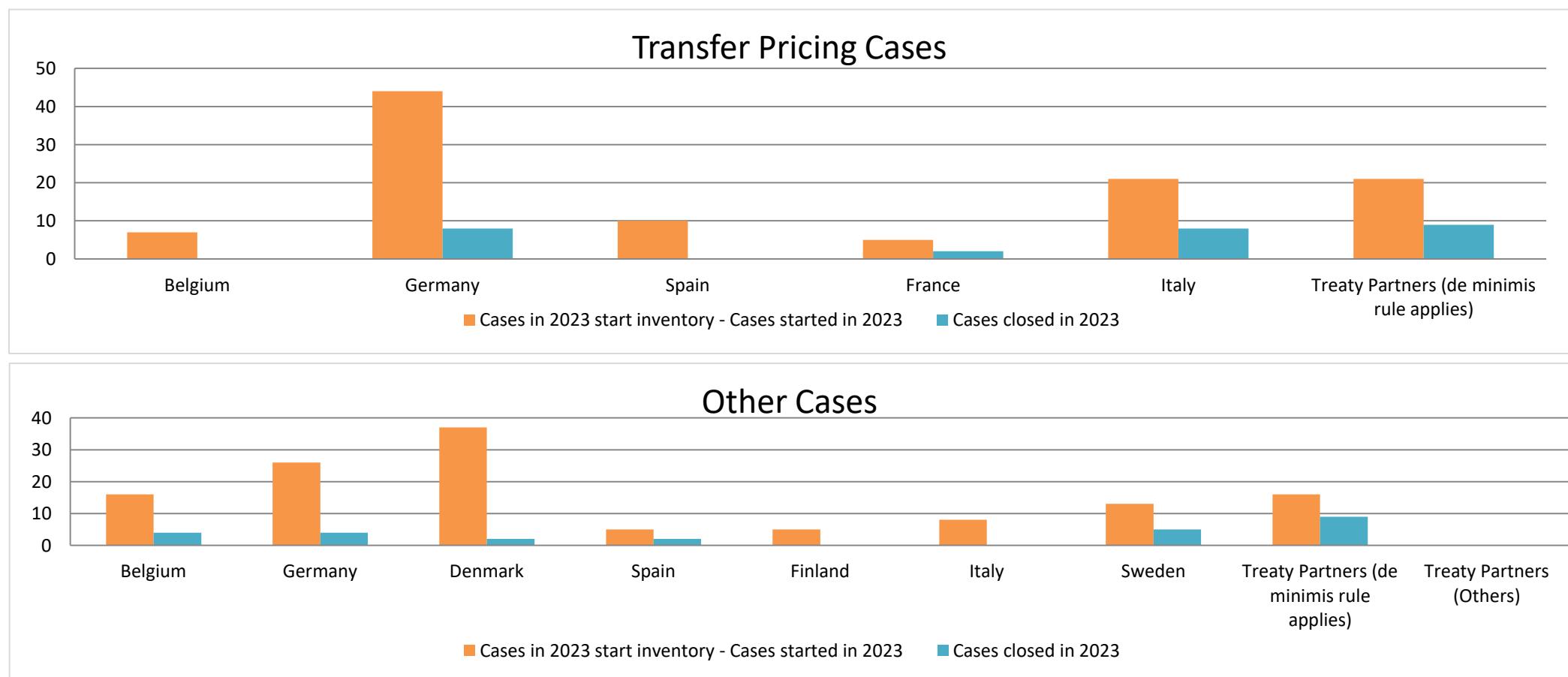
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	34,16	4,73	26,03	13,57
Other cases	29,16	8,39	15,16	28,33

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

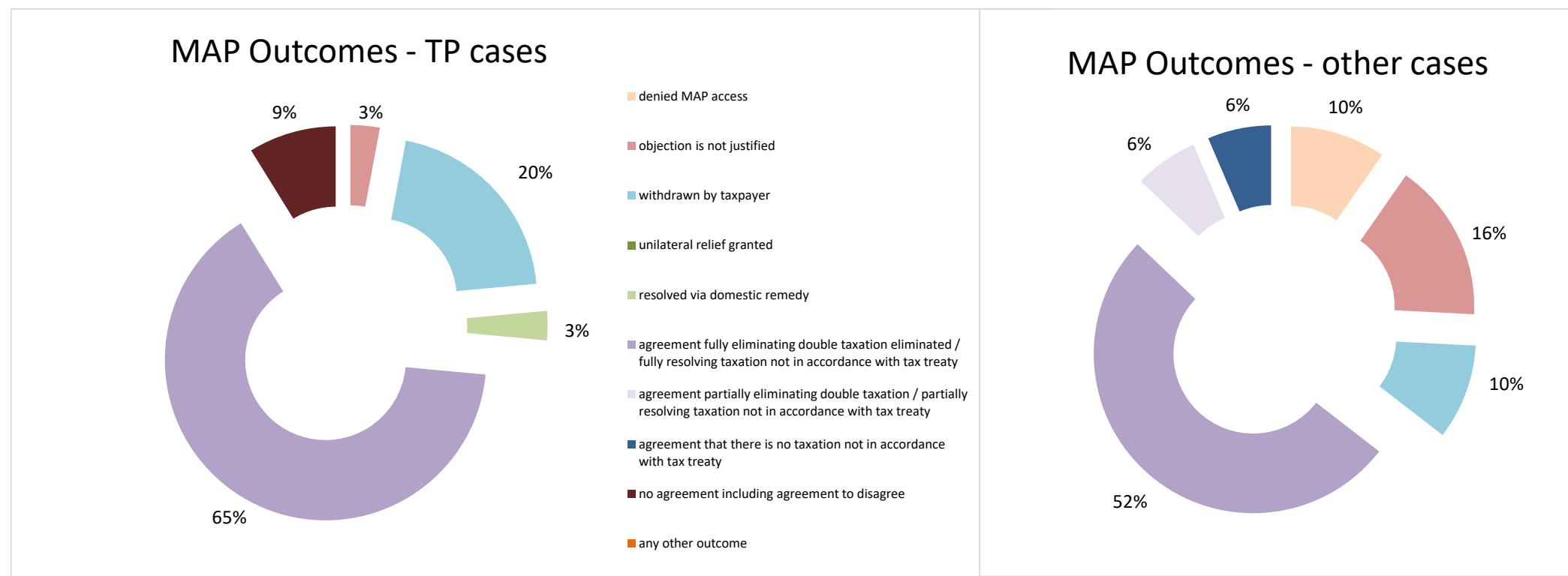
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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	7	0	1	22	0	0	3	0	34
Cases started before 1 January 2016	0	0	1	0	0	5	0	0	1	0	7
Cases started as from 1 January 2016	0	1	6	0	1	17	0	0	2	0	27
Other cases (all)	3	5	3	0	0	16	2	2	0	0	31
Cases started before 1 January 2016	0	0	0	0	0	3	2	0	0	0	5
Cases started as from 1 January 2016	3	5	3	0	0	13	0	2	0	0	26
All cases	3	6	10	0	1	38	2	2	3	0	65

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	10	0	0	1	0	0	5	0	0	1	0	3	77,78
Row 2	Others	13	0	0	0	0	0	3	2	0	0	0	8	113,03
Row 3	Total	23	0	0	1	0	0	8	2	0	1	0	11	92,47
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	6	1	0	0	0	0	0	0	0	0	0	0	7
	Germany	29	15	0	0	3	0	0	5	0	0	0	0	36
	Spain	6	4	0	0	0	0	0	0	0	0	0	0	10
	France	5	0	0	0	0	0	0	1	0	0	1	0	3
	Italy	18	3	0	0	3	0	0	4	0	0	1	0	13
Row 2	Treaty Partners (de minimis rule applies)	18	3	0	1	0	0	1	7	0	0	0	0	12
	Total	82	26	0	1	6	0	1	17	0	0	2	0	81
Notes:														

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2023	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	11	5	1	1	0	0	0	1	0	1	0	0	12
	Germany	24	2	0	0	2	0	0	2	0	0	0	0	22
	Denmark	27	10	0	2	0	0	0	0	0	0	0	0	35
	Spain	5	0	0	0	0	0	0	2	0	0	0	0	3
	Finland	4	1	0	0	0	0	0	0	0	0	0	0	5
	Italy	7	1	0	0	0	0	0	0	0	0	0	0	8
	Sweden	10	3	0	0	0	0	0	5	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	7	9	2	2	1	0	0	3	0	1	0	0	7
	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	95	31	3	5	3	0	0	13	0	2	0	0	0	100
Notes:														

Annex B

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

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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		100
≥2 and <4 years old		50
≥4 and <6 years old		19
≥6 years old		12

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Germany	30,25	8,77	21,37	22,96	
	France	51,83	1,15	54,54	35,08	
Row 2	Italy	33,74	2,33	29,87	2,66	
	Treaty Partners (de minimis rule applies)	34,09	4,07	19,28	14,55	
	Total	34,16	4,73	26,03	13,57	
<u>Notes:</u>						

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	13
	Cases closed in the Bilateral stage	84
<u>Notes:</u>		

Annex B

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

Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	12,90	11,25	2,71	22,80
	Germany	36,35	13,74	0,31	65,36
	Denmark	23,70	0,72	n.a.	n.a.
	Spain	41,65	10,09	1,22	40,44
Row 2	Sweden	51,75	1,15	35,38	16,37
	Treaty Partners (de minimis rule applies)	19,08	10,09	11,44	22,85
	Total	29,16	8,39	15,16	28,33
Notes:					

Annex B

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

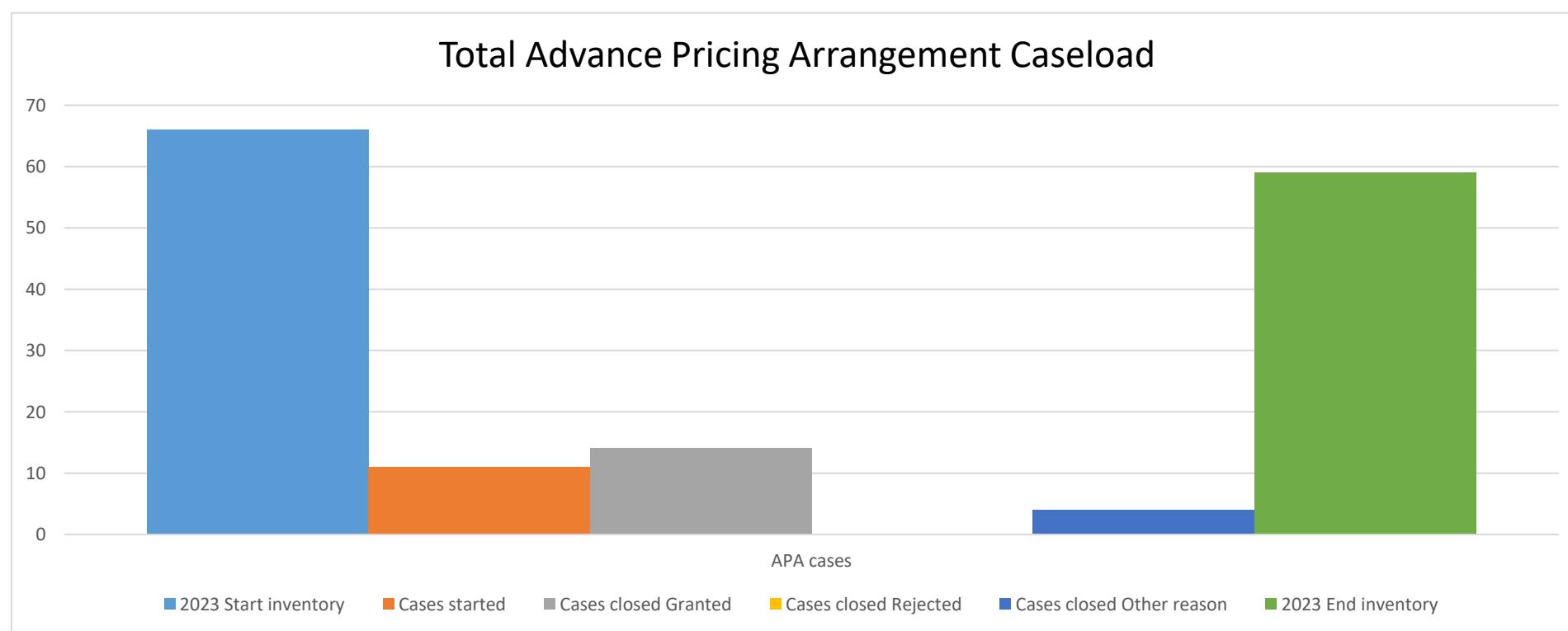
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	13
Cases closed in the Bilateral stage		37
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
	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	31,71	6,53	20,23	21,44
	Notes:				

Poland



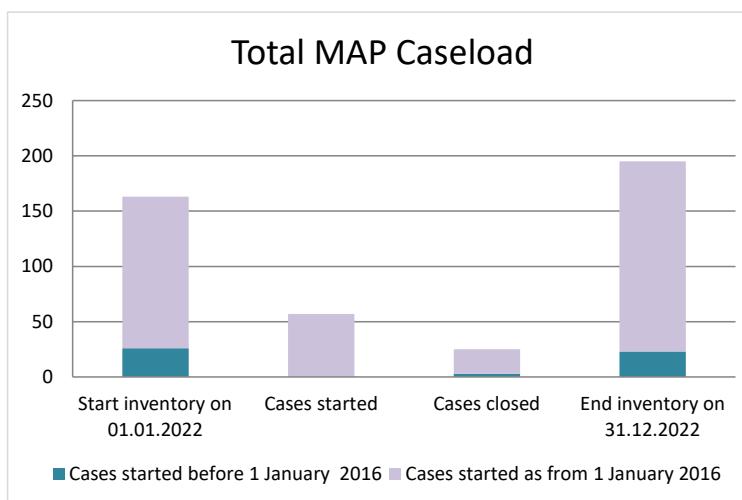
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	66	11	14	0	4	59	48

Annex C

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

Table 1: APA Statistics														
Row 1	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period							
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7							
Notes:	66		11		14		0							
Reporting period followed	From 2023-01-01 to 2023-12-31													
Definition of "Start Date" and "End Date" followed:	The START date is from when a BAPA/multilateral APA application has been received by Polish competent authority. This date initiate a tax proceedings on issuing BAPA/multilateral APA.													
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the Polish competent authority issued an administrative decision on concluding BAPA/multilateral APA and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period. The administrative decision is issued additionally to agreement signed between competent authorities and the date of domestic administrative decision may vary from date of acceptance BAPA/multilateral APA by competent authorities involved.													
Further information														

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

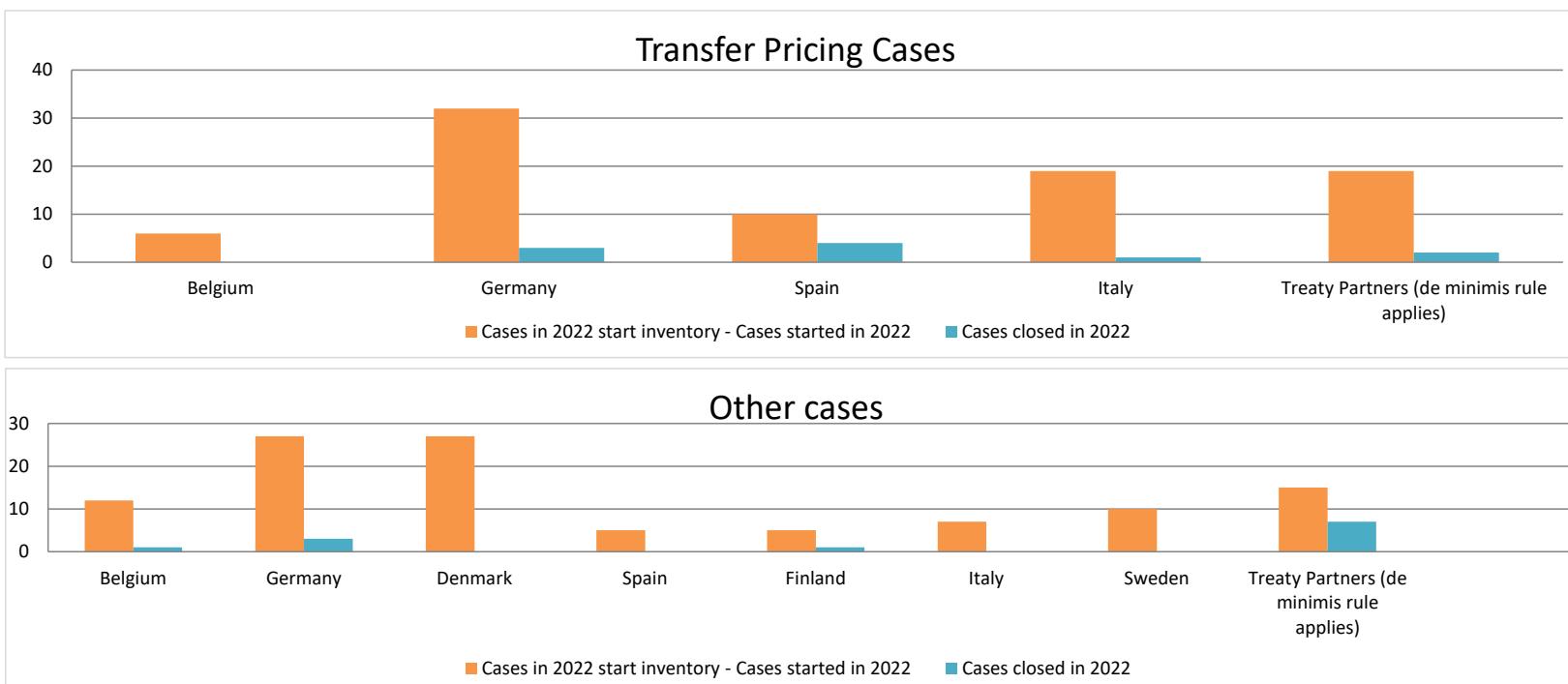
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a request was submitted to Poland's competent authority; and
(ii) end date: the date of closing letter to the other competent authority or the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

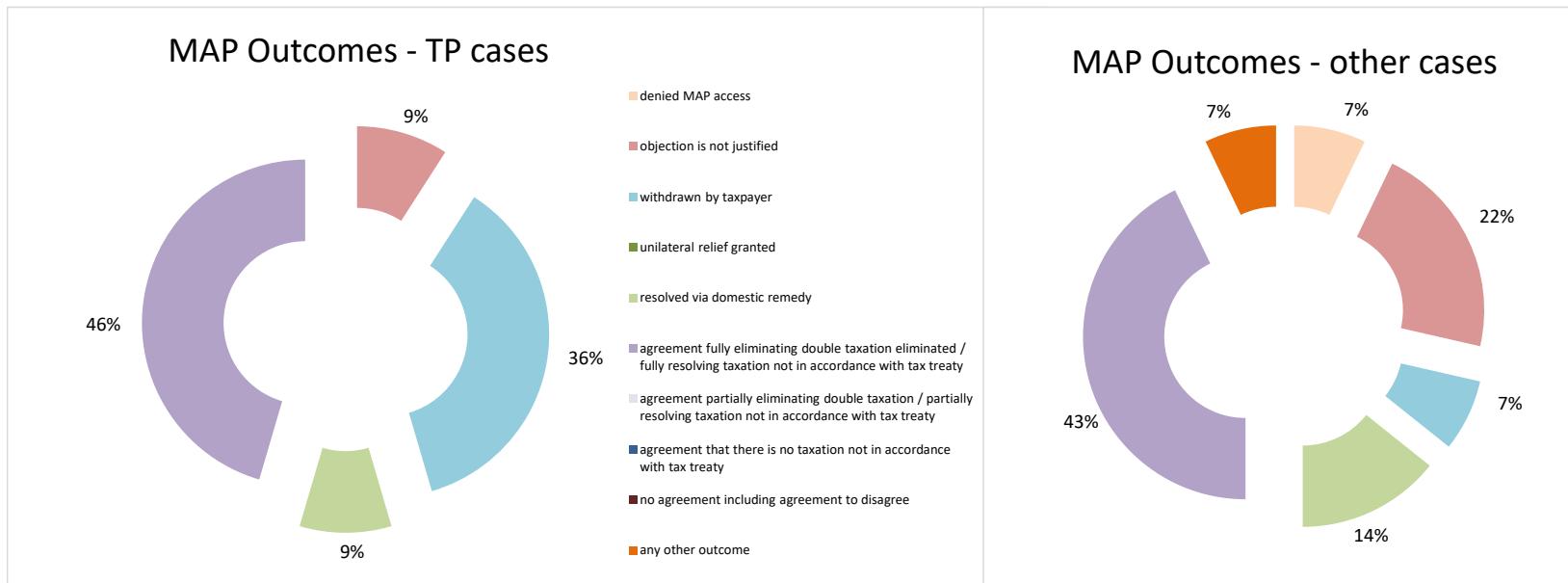
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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.



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	1	0	0	0	0	0	10	3.55
Row 2	Others	15	0	1	0	0	0	0	0	0	1	13	112.09
Row 3	Total	26	0	1	0	0	1	0	0	0	1	23	75.91
<u>Notes:</u>													
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														
			number of post-2015 cases closed during the reporting period by outcome											
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Belgium	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
Row 2	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
Row 3	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
<p>Notes:</p> <p>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.</p> <p>2) 1 case was wrongly reported as started (in 2020).</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

	Treaty Partner	average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
		Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	35.58	3.08	33.93	9.96	
	Spain	41.66	1.11	7.10	34.56	
Row 2	Italy	39.22	1.15	n.a.	n.a.	
	Treaty Partners (de minimis rule applies)	3.19	13.80	n.a.	n.a.	
	Total	31.90	4.24	12.47	29.64	
Notes:						

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) 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	1.84	0.59	n.a.	n.a.
	Germany	50.39	1.19	37.94	11.34
Row 2	Finland	0.00	27.98	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	12.09	4.68	0.74	15.79
	Total	19.81	5.41	6.94	15.05
Notes:					

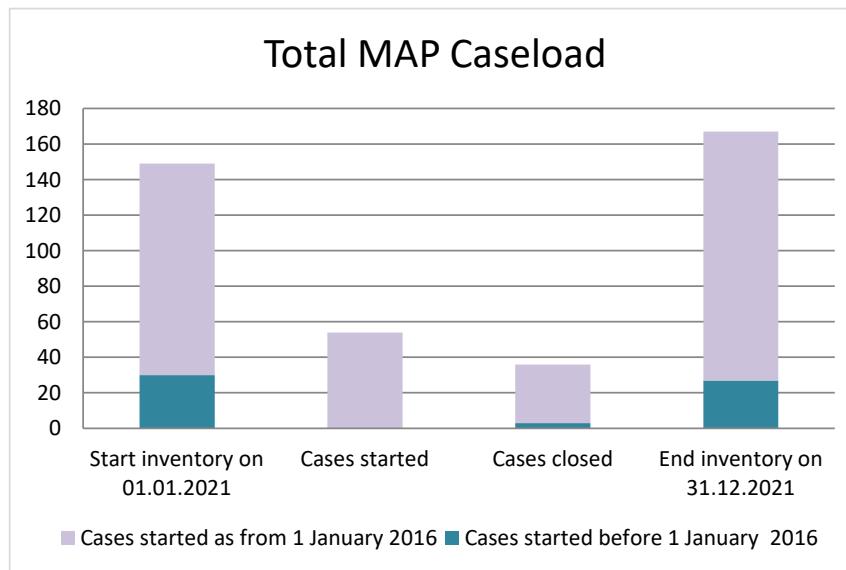
Annex B

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

Table 3: All MAP Cases

		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:

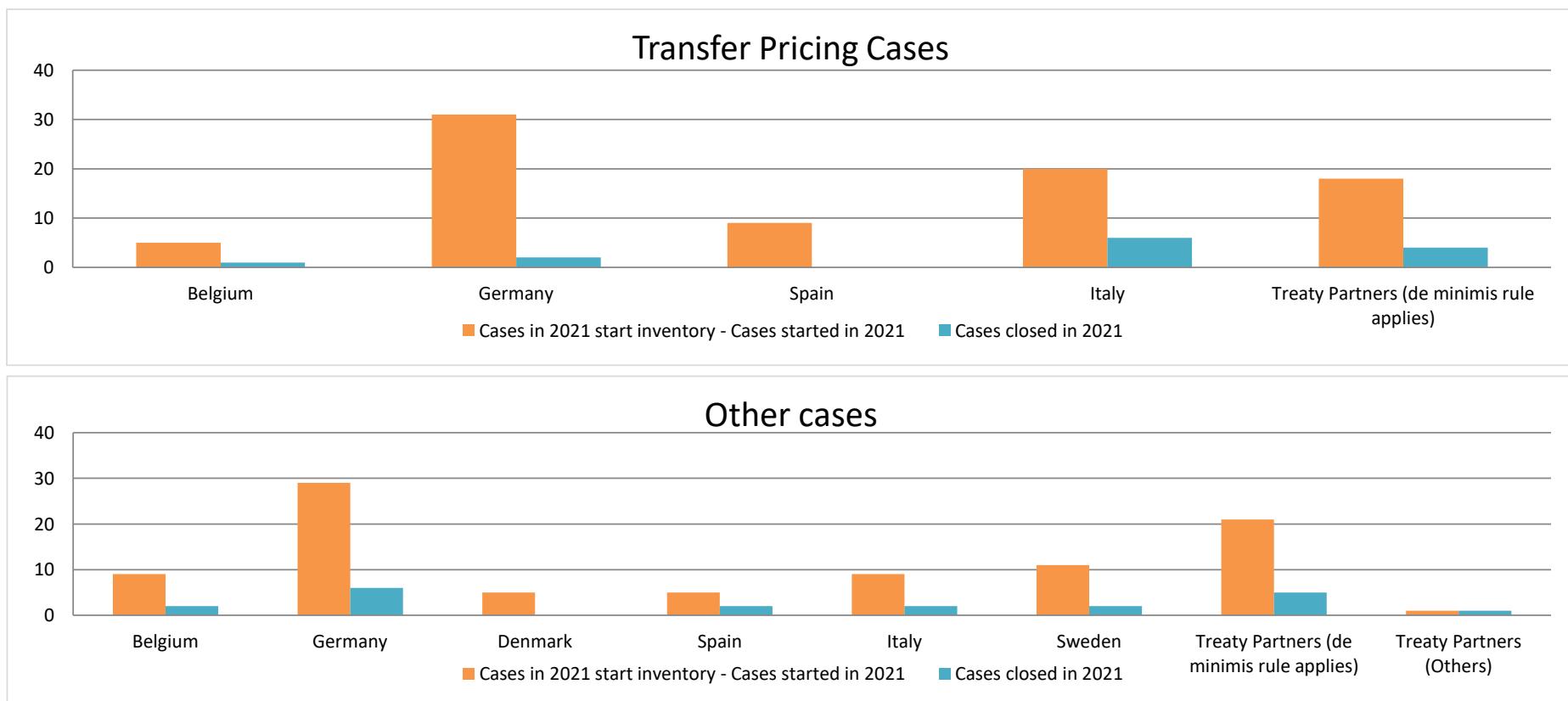
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

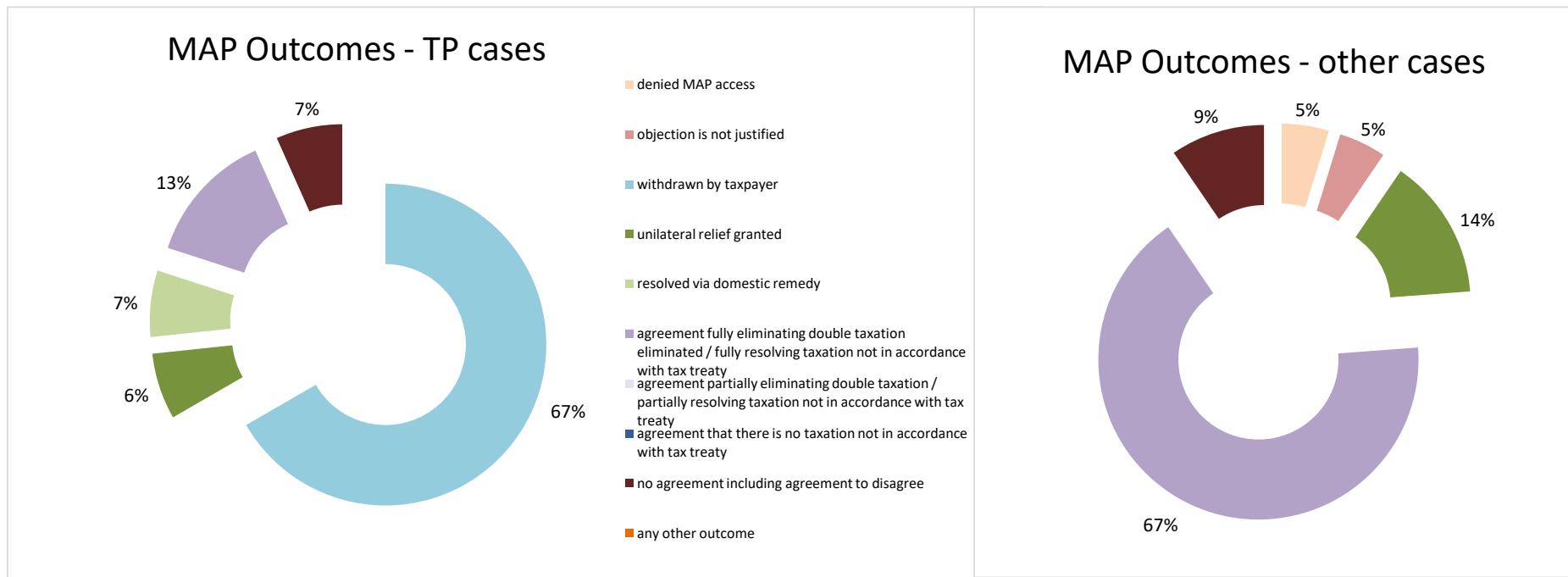
Overview of MAP partners (only for cases started as from 1 January 2016)

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	2	0	0	0	0	11	62.50
Row 2	Others	17	0	0	0	0	1	0	0	0	0	16	67.07
Row 3	Total	30	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.											

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	1	0	0	0	0	0	0	0	0	4
	Germany	16	15	0	0	1	1	0	0	0	0	0	0	29
Row 2	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
	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:													

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	
	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	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 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
	Belgium	12.89	0.23	n.a.	n.a.	n.a.
	Germany	9.63	1.45	n.a.	n.a.	n.a.
Row 2	Italy	22.01	1.25	14.73	0.10	
	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 5
Column 1	Column 2	Column 3	Column 4	Column 5	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:					

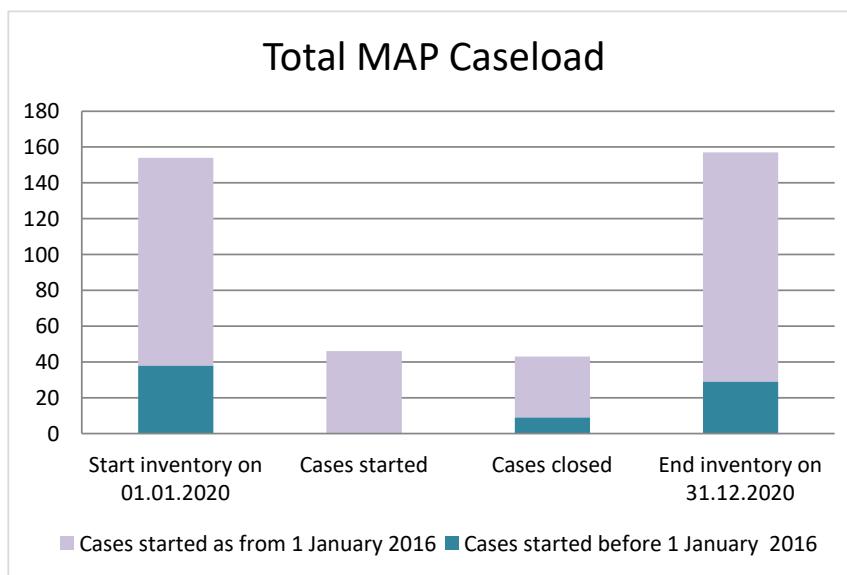
Annex B

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:

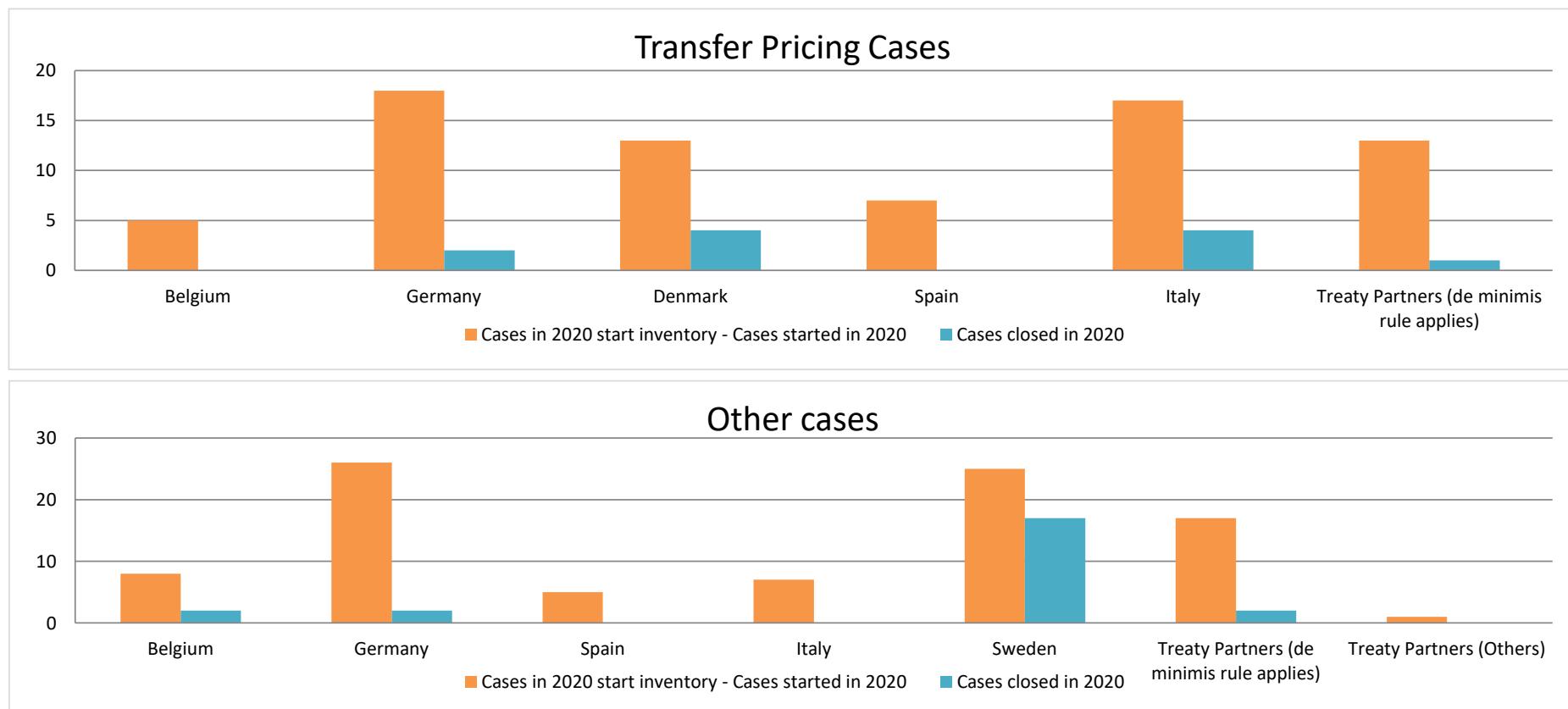
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

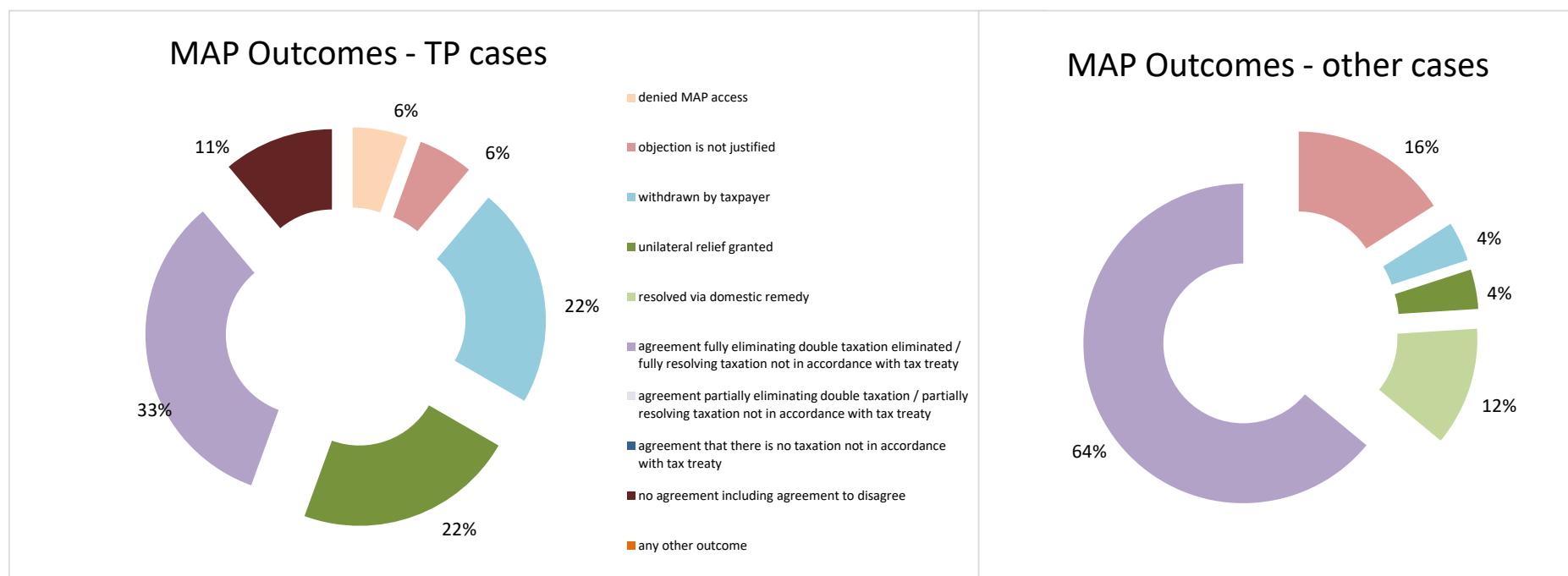
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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
	Notes:	The PCA was notified about 1 additional pre-2016 case and 1 post-2015 case was reclassified as pre-2016 case.												
	Potential mismatches between 2018 start inventory and 2017 end inventory													
	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 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	0	5
	Germany	10	8	1	0	0	0	0	1	0	0	0	0	16
	Denmark	9	4	0	1	1	0	0	2	0	0	0	0	9
	Spain	5	2	0	0	0	0	0	0	0	0	0	0	7
Row 2	Italy	10	7	0	0	0	4	0	0	0	0	0	0	13
	Treaty Partners (de minimis rule applies)	7	6	0	0	1	0	0	0	0	0	0	0	12
	Total	44	29	1	1	2	4	0	3	0	0	0	0	62
Notes:														

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	3	5	0	0	0	1	0	1	0	0	0	0	0	6
	Germany	21	5	0	1	1	0	0	0	0	0	0	0	0	24
	Spain	3	2	0	0	0	0	0	0	0	0	0	0	0	5
	Italy	7	0	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	0	8
Row 2	Treaty Partners (de minimis rule applies)	13	4	0	0	0	0	1	1	0	0	0	0	0	15
	Treaty Partners (Others)	1	0	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	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"
Row 1	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
Row 2	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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Belgium	8.16	4.15	1.41	3.64
	Germany	7.07	14.37	n.a.	n.a.
Row 2	Sweden	30.57	1.41	0.44	30.13
	Treaty Partners (de minimis rule applies)	39.87	3.01	3.22	29.52
	Total	27.39	2.91	0.64	28.70
Notes:					

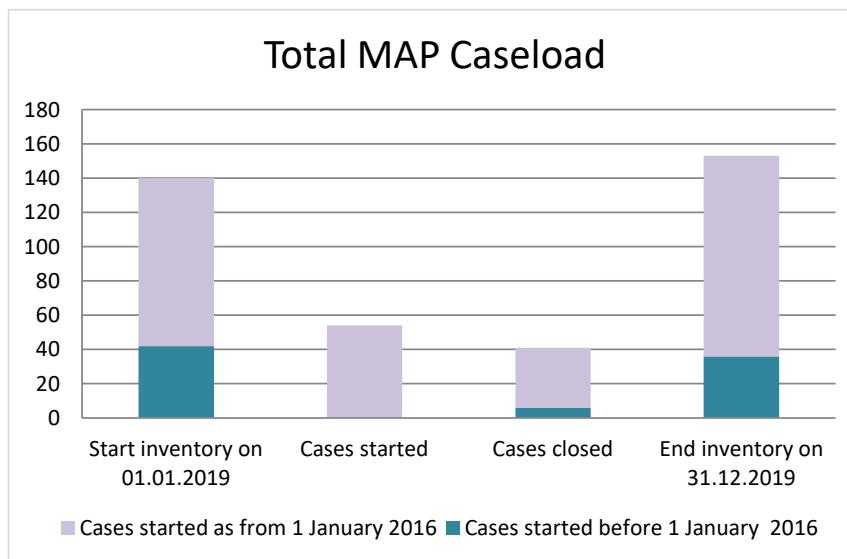
Annex B

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

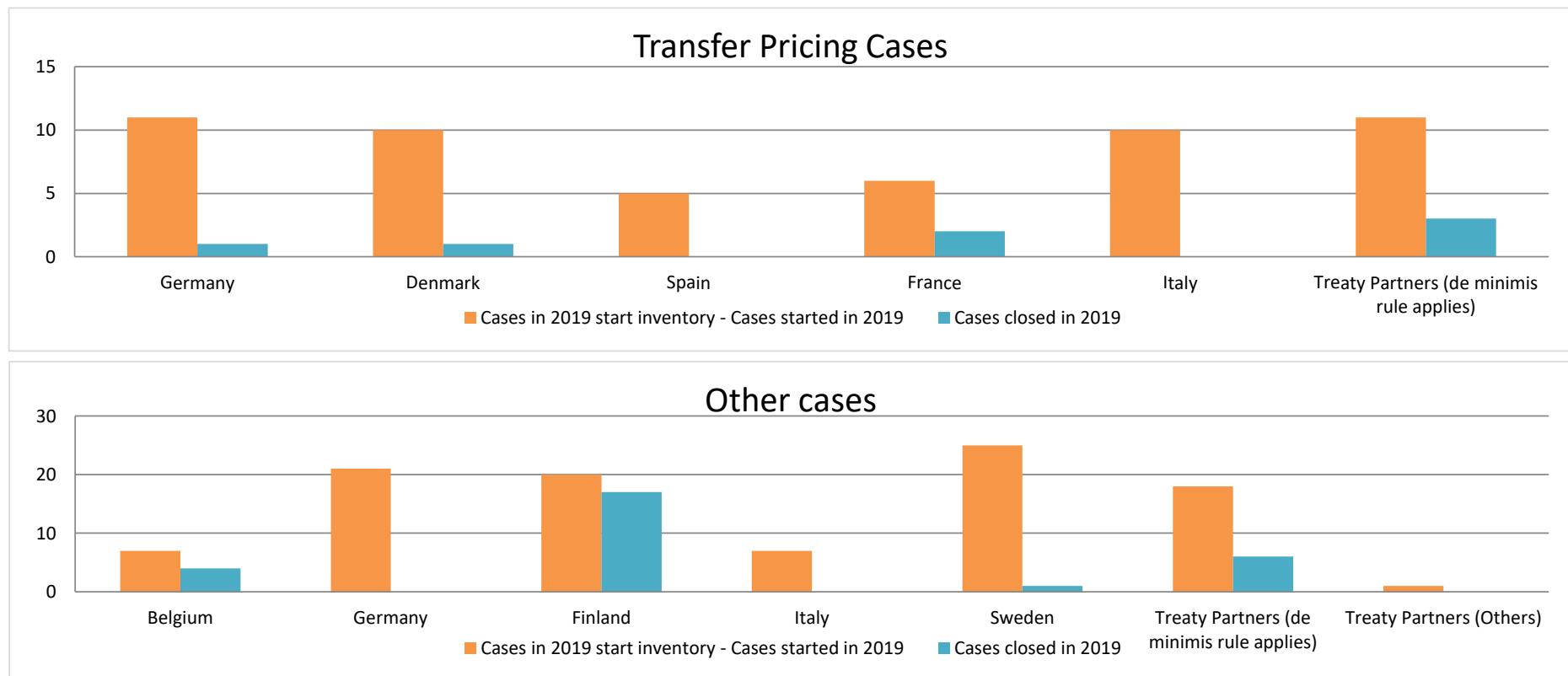
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the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

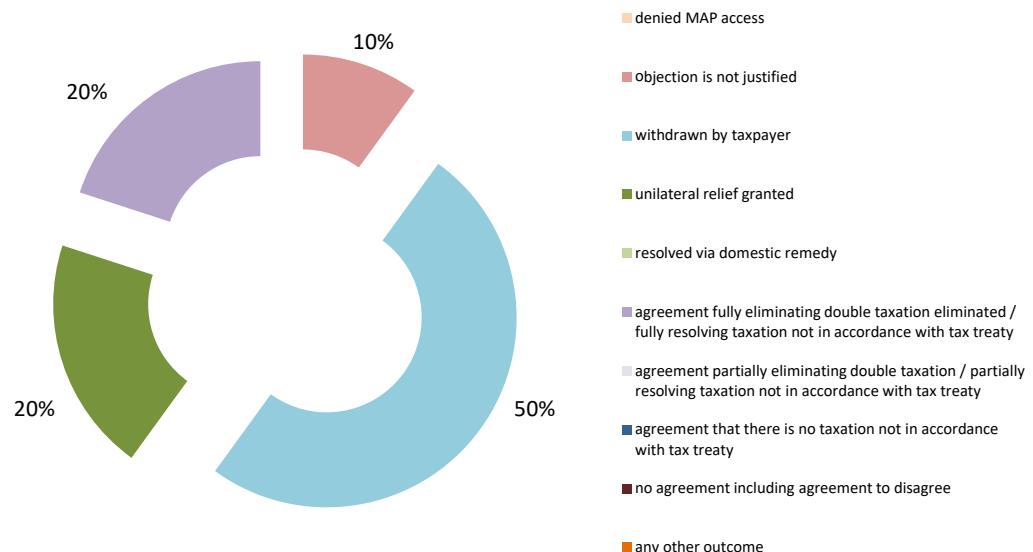
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



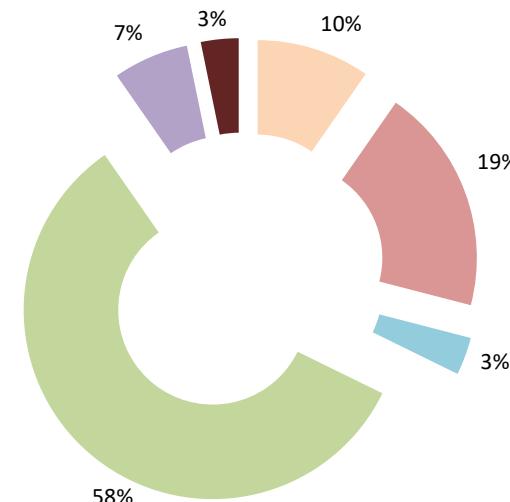
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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	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 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	20	59.70
Row 2	Others	19	1	0	0	0	1	0	0	0	1	0	82.86
Row 3	Total	42	1	1	2	0	1	0	0	0	1	0	71.28
	Notes:												
	Potential mismatches between 2018 start inventory and 2017 end inventory	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											
	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 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2019
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Germany	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	
Row 2	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:															

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										
			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	2	5	1	3	0	0	0	0	0	0	0	0	3
	Germany	16	5	0	0	0	0	0	0	0	0	0	0	21
	Finland	20	0	0	0	0	0	17	0	0	0	0	0	3
	Italy	3	4	0	0	0	0	0	0	0	0	0	0	7
	Sweden	16	9	0	1	0	0	0	0	0	0	0	0	24
Row 2	Treaty Partners (de minimis rule applies)	9	9	1	2	1	0	0	2	0	0	0	0	12
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	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 5
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 5
	Germany	1.94	1.23	n.a.	n.a.	
	Denmark	18.54	2.37	10.36	8.19	
Row 2	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

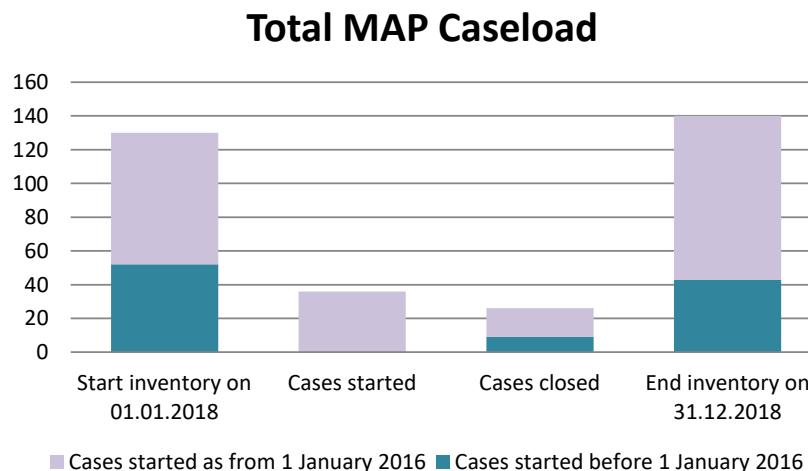
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Belgium	8.60	1.04	n.a.	n.a.
	Finland	29.46	1.81	n.a.	n.a.
Row 2	Sweden	0.00	30.35	n.a.	n.a.
	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
	Notes:				

Poland



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

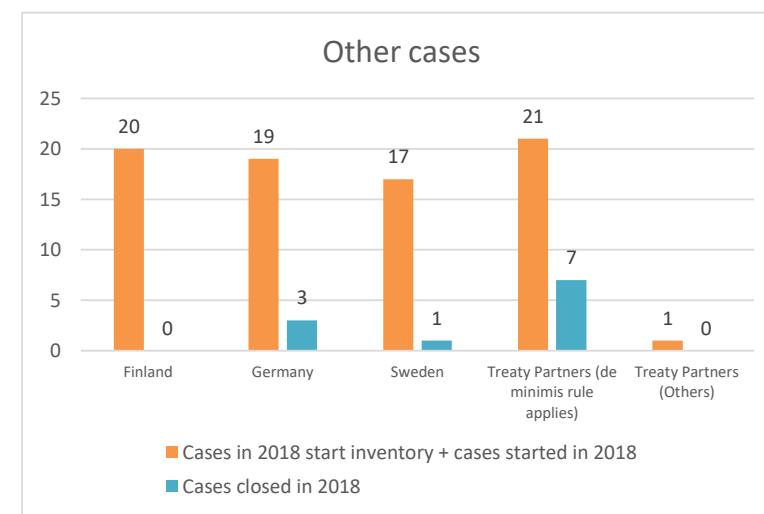
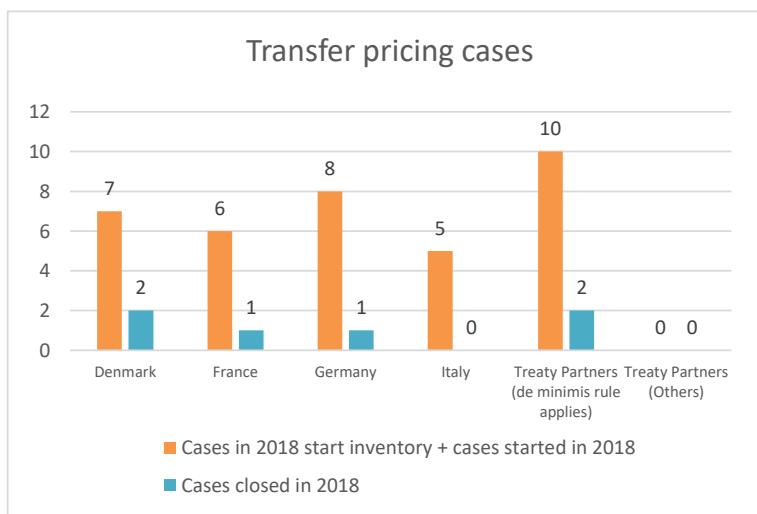
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a request was submitted to Poland's competent authority; and
(ii) end date: the date of closing letter to the other competent authority or the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

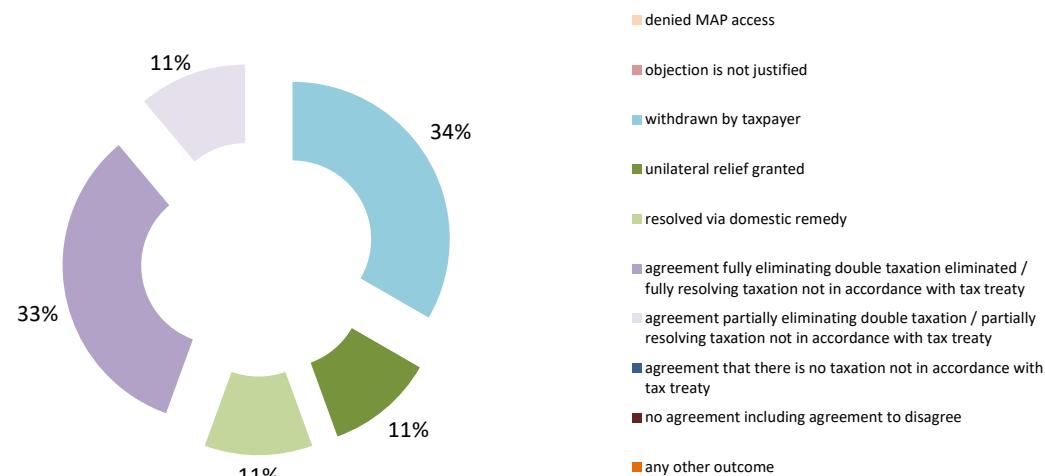
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



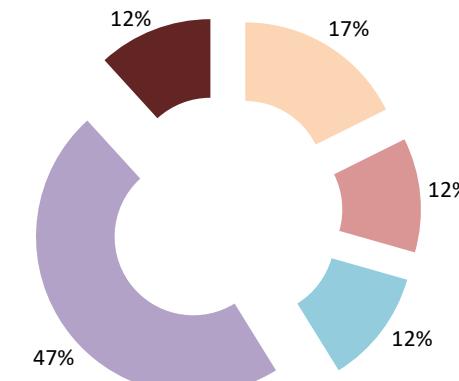
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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



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
	Notes:	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.												

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 (de minimis 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.												

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

Annex B

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

Table 2: Other MAP Cases

	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	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 5
Column 1	Column 2	Column 3	Column 4	Column 5	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:					

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

Annex B

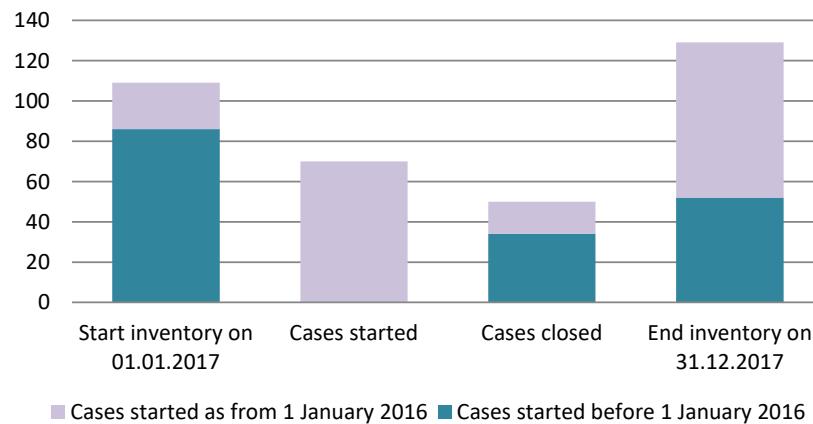
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases

average time taken (in months) 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 as from 1 January 2016 ■ Cases started before 1 January 2016

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

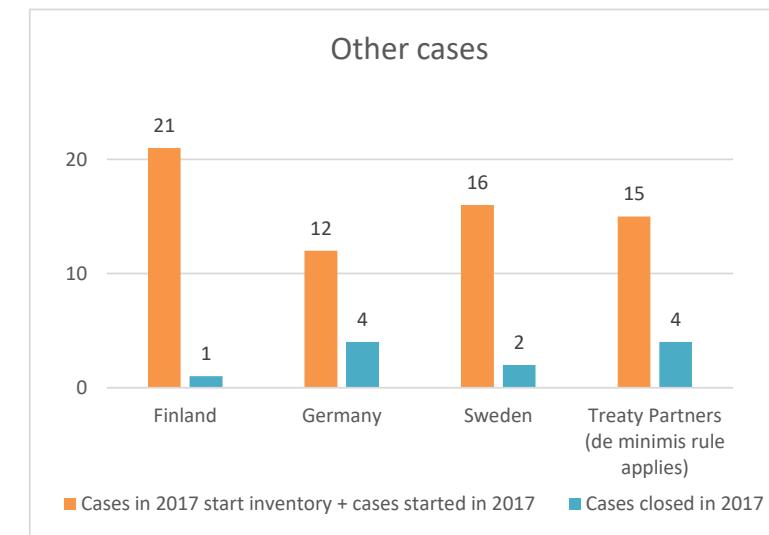
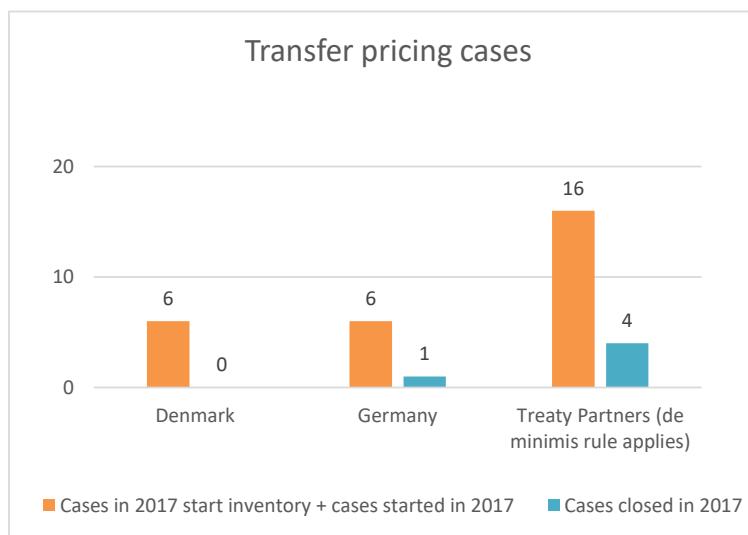
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when a request was submitted to Poland's competent authority; and
(ii) end date: the date of closing letter to the other competent authority or the 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	26	36.00
Row 2	Others	51	4	0	1	0	0	20	0	0	0	26	38.00
Row 3	Total	86	6	0	2	0	0	26	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:</p> <ul style="list-style-type: none"> (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>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	0	6
	Germany	0	6	0	0	0	0	1	0	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	0	12
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	9	19	0	0	2	2	1	0	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

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	0	20
Germany	6	6	1	0	1	0	1	1	0	0	0	0	0	8
Sweden	1	15	0	1	0	0	0	1	0	0	0	0	0	14
Treaty Partners (<i>de minimis</i> rule applies)	5	10	3	1	0	0	0	0	0	0	0	0	0	11
Treaty Partners (Others)	1	0	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	0	54
Notes:														

Annex B

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

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

Annex B

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

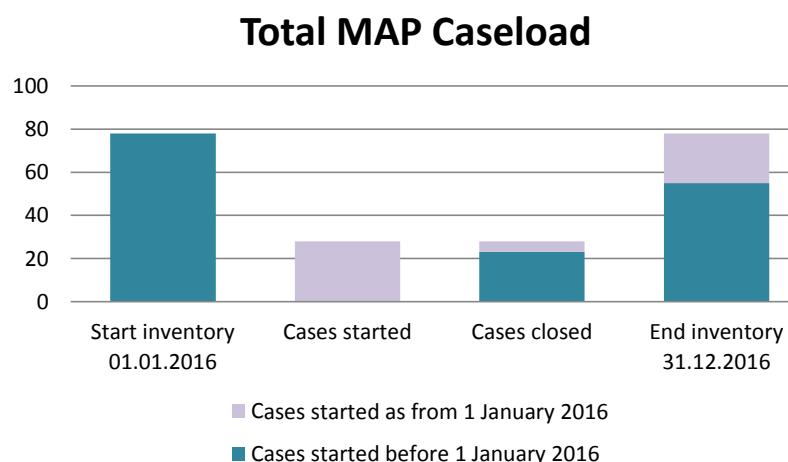
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Finland	7.69	1.15	3.29	4.41
	Germany	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
	<u>Notes:</u>				

Poland



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

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

Average time needed to close MAP cases

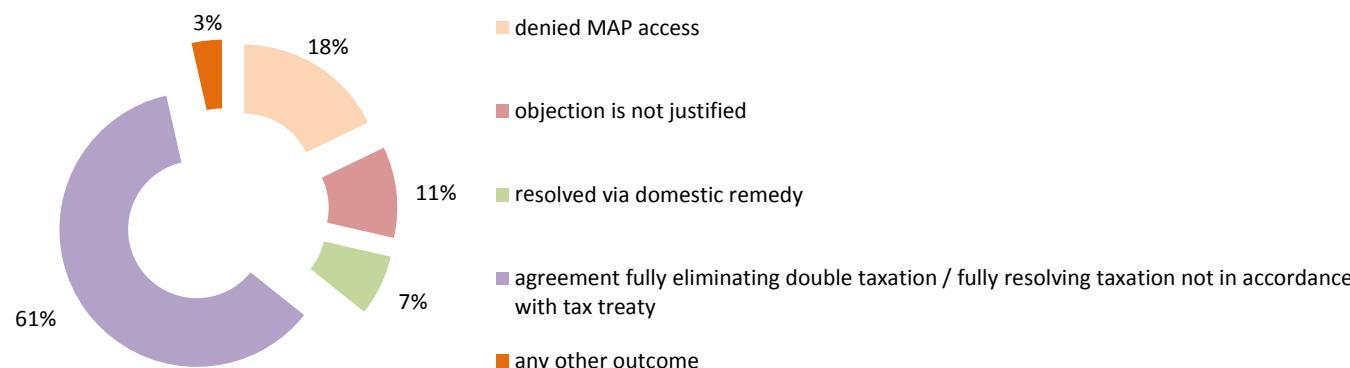
Cases started before 1 January 2016	Average time
Transfer pricing cases	38.00
Other cases	19.00

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	4	0	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	

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

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: 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	3	1	44	0	3	1	33	--
Total	28	1	19	0	3	1	44	0	3	1	33	--

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

MAP PROGRAM STATISTICS FOR THE 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	--

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

MAP PROGRAM STATISTICS FOR THE 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

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

MAP PROGRAM STATISTICS FOR 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

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

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **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