

Mutual Agreement Procedure Statistics per jurisdiction

## **Portugal**

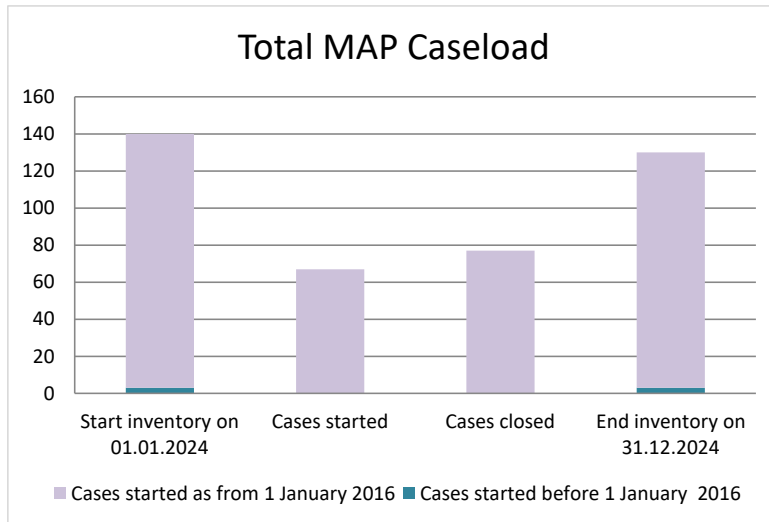
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2024 APA Statistics



## Portugal

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	1	0	0	1
Other cases	2	0	0	2

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	60	24	29	55
Other cases	77	43	48	72

## Average time needed to close MAP cases

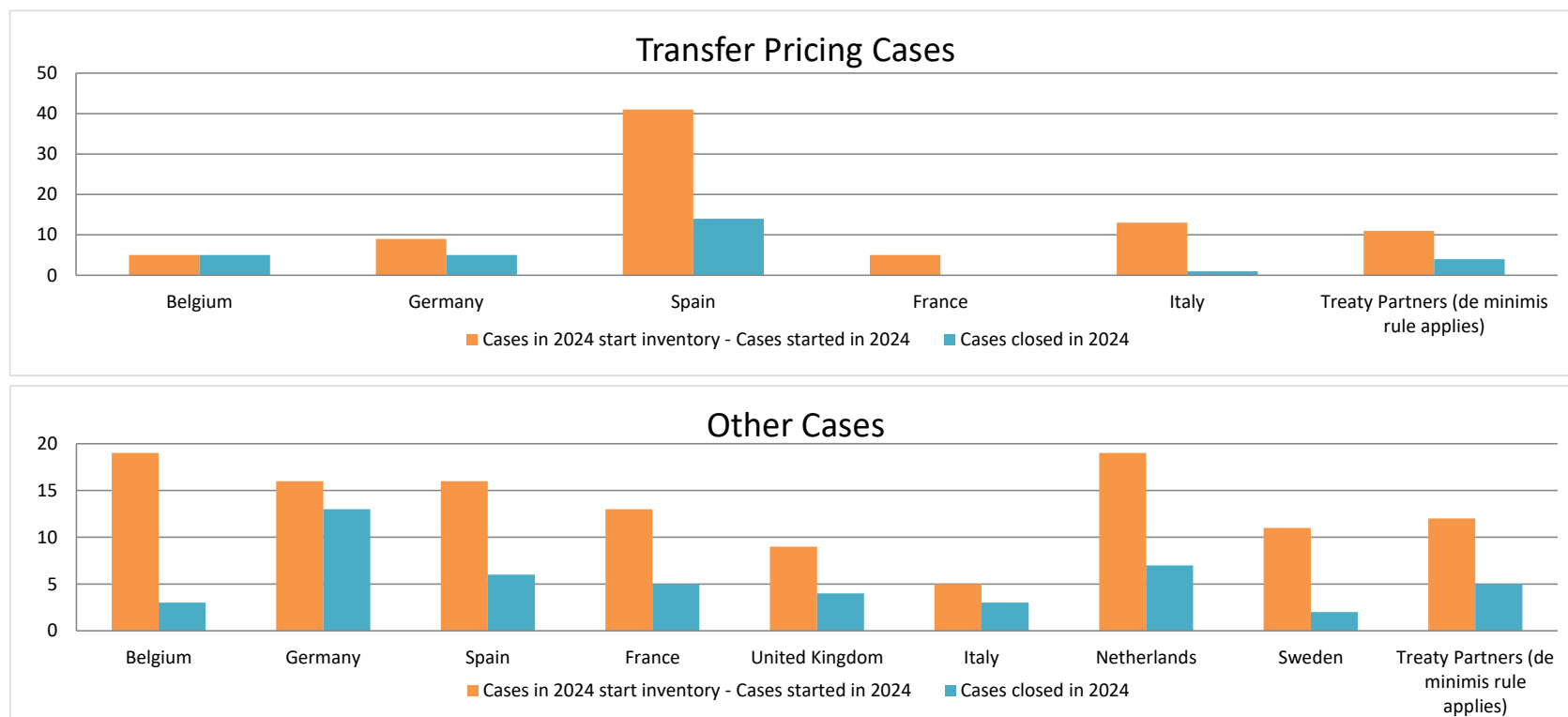
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	30.03	1.98	15.02	15.01
Other cases	19.22	2.16	15.81	12.27

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>

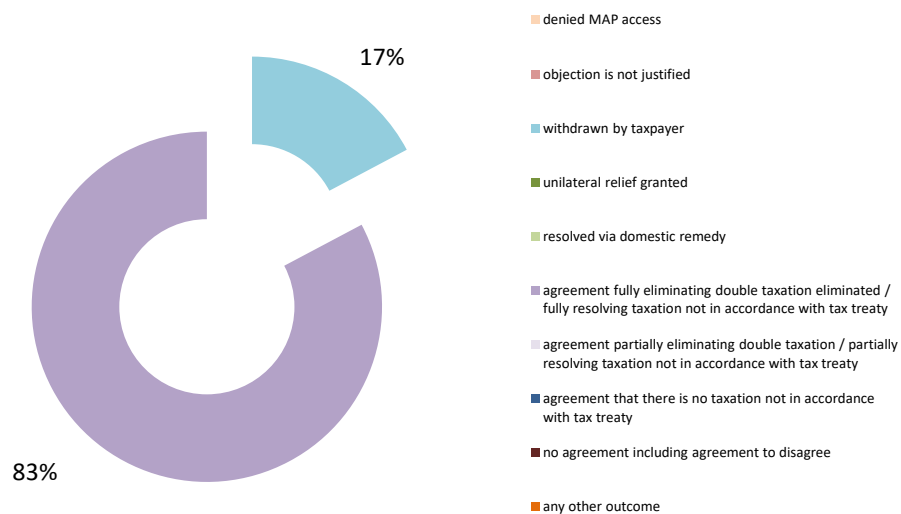
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

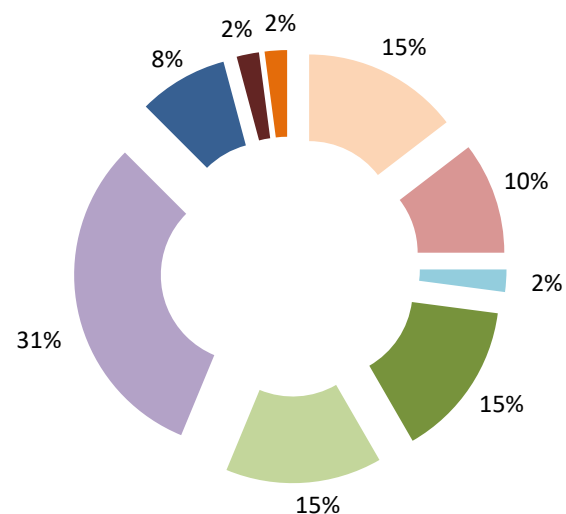


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	5	0	0	24	0	0	0	0	29
<b>Other cases (all)</b>	<b>7</b>	<b>5</b>	<b>1</b>	<b>7</b>	<b>7</b>	<b>15</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>48</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	7	5	1	7	7	15	0	4	1	1	48
<b>All cases</b>	<b>7</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>39</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>77</b>

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	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
	Notes:													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	5	0	0	5	0	0	0	0	0	0	0	0
	Germany	8	1	0	0	0	0	5	0	0	0	0	4
	Spain	25	16	0	0	0	0	14	0	0	0	0	27
	France	1	4	0	0	0	0	0	0	0	0	0	5
Row 2	Italy	11	2	0	0	0	0	1	0	0	0	0	12
	Treaty Partners (de minimis rule applies)	10	1	0	0	0	0	4	0	0	0	0	7
	Total	60	24	0	0	5	0	24	0	0	0	0	55
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	14	5	2	0	0	0	1	0	0	0	0	16
	Germany	14	2	3	1	0	0	1	4	0	3	1	3
	Spain	14	2	1	0	0	0	1	4	0	0	0	10
	France	6	7	1	1	0	1	1	0	0	1	0	8
	United Kingdom	4	5	0	2	0	0	1	1	0	0	0	5
	Italy	5	0	0	0	0	0	0	3	0	0	0	2
	Netherlands	6	13	0	1	0	4	0	2	0	0	0	12
	Sweden	8	3	0	0	0	0	1	1	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	6	6	0	0	1	2	1	0	0	0	1	7
	Total	77	43	7	5	1	7	7	15	0	4	1	72
Notes: The 2024 start inventory for post-2015 other MAP cases differs by one case from the 2023 end inventory due to a mistake in the 2023 reporting.													

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	76
>=2 and <4 years old	37
>=4 and <6 years old	12
>=6 years old	2



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	27.91	1.15	19.32	8.58
	Germany	34.20	6.23	19.31	14.89
	Spain	27.45	1.12	5.71	21.74
	Italy	84.13	1.15	70.68	13.45
Row 2	Treaty Partners (de minimis rule applies)	22.98	0.93	22.95	0.03
	Total	30.03	1.98	15.02	15.01
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	n.a.
Cases closed in the Bilateral stage	30.03
Notes:	

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	10.26	0.93	19.36	11.41
	Germany	28.87	1.08	24.51	12.99
	Spain	11.65	1.15	4.33	7.13
	France	10.85	4.46	9.29	12.51
	United Kingdom	17.33	1.15	17.28	5.41
	Italy	45.45	0.94	33.27	12.18
	Netherlands	5.59	6.25	10.56	10.66
	Sweden	8.09	0.87	3.25	4.83
	Treaty Partners (de minimis rule applies)	26.26	0.97	6.63	29.19
Row 2	Total	19.22	2.16	15.81	12.27
Notes:					

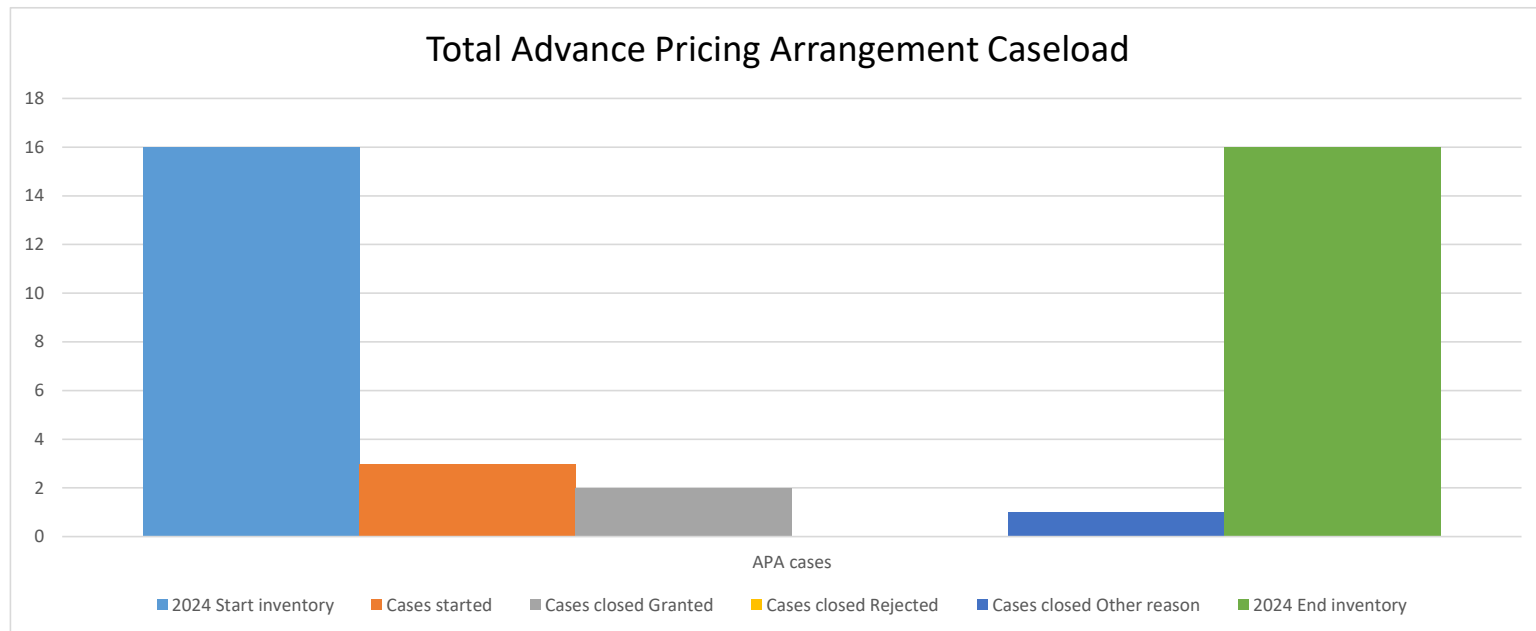
Annex B

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	9.47
	Cases closed in the Bilateral stage	25.61
<u>Notes:</u> 		

	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	23.29	2.09	15.40	13.69
	Notes:				

## Portugal

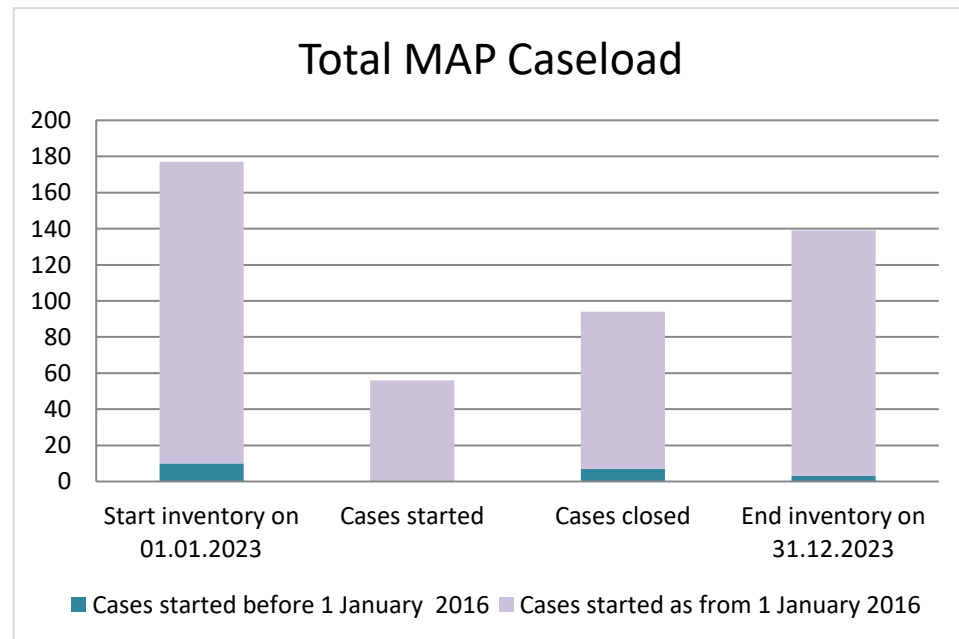


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	16	3	2	0	1	16	46.00

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
	16	3	2	0	1	16	46.00
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:							
Definition of "APAs concluded during the reporting period" followed:							
Further information							

## Portugal

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	6	0	5	1
Other cases	4	0	2	2

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	83	11	34	60
Other cases	84	45	53	76

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	112.66
Other cases	114.33

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.

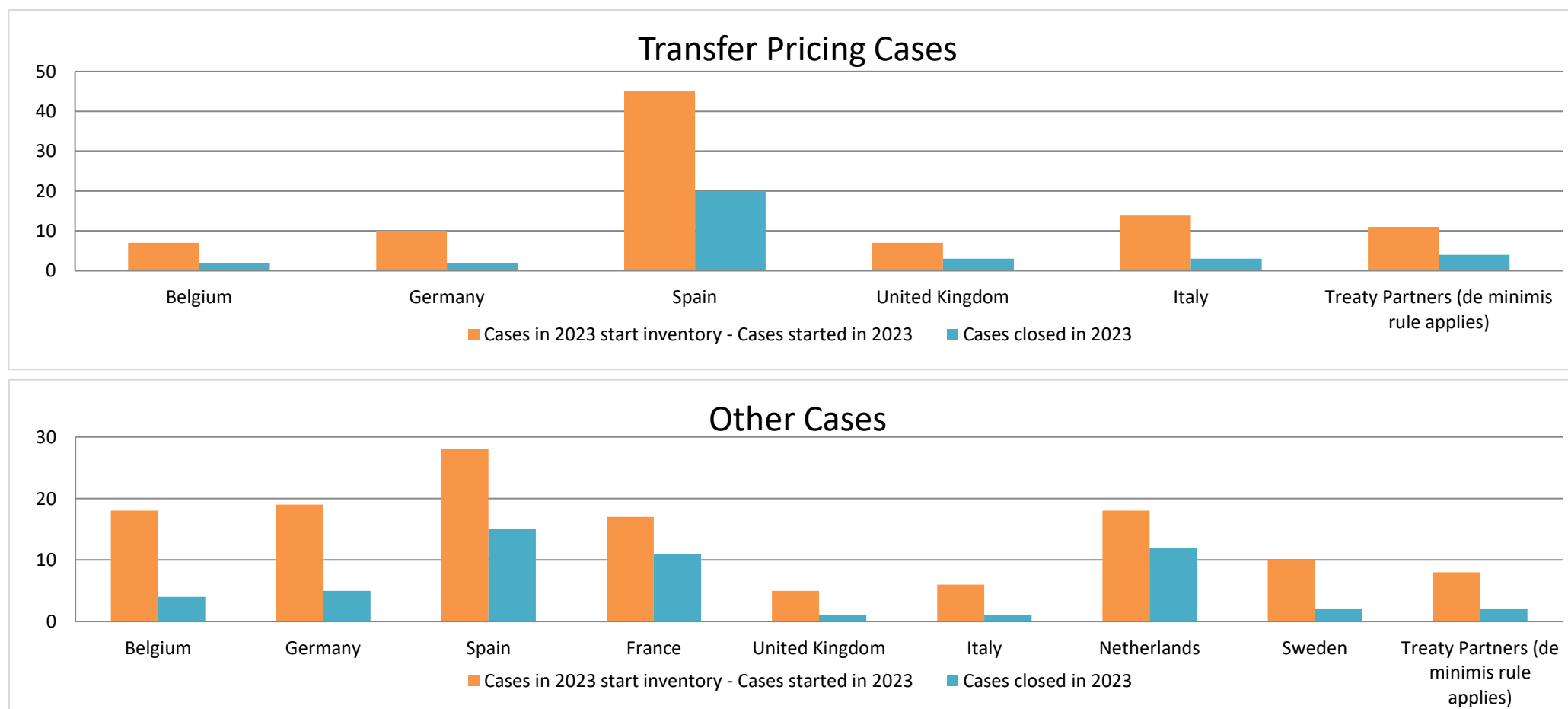
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	37.73	1.64	16.10	21.65
Other cases	19.06	1.30	8.13	16.24

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>



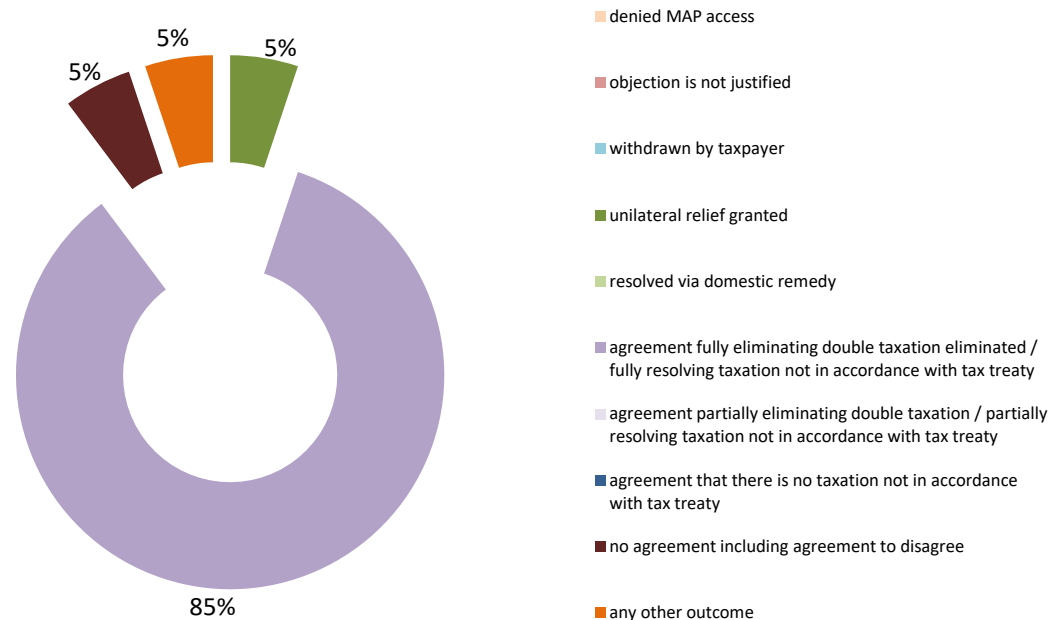
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

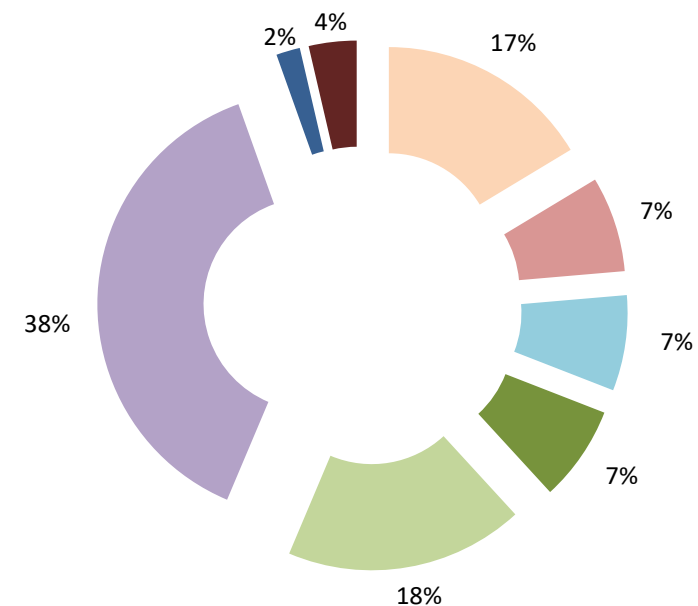


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>39</b>
Cases started before 1 January 2016	0	0	0	0	0	5	0	0	0	0	5
Cases started as from 1 January 2016	0	0	0	2	0	28	0	0	2	2	34
<b>Other cases (all)</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>10</b>	<b>21</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>55</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	9	4	4	4	10	19	0	1	2	0	53
<b>All cases</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>10</b>	<b>54</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>94</b>

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	6	0	0	0	0	0	5	0	0	0	0	1	112.66
Row 2	Others	4	0	0	0	0	0	2	0	0	0	0	2	114.33
Row 3	Total	10	0	0	0	0	0	7	0	0	0	0	3	113.14
	<u>Notes:</u>													
	Potential mismatches between 2023 start inventory and 2022 end inventory	“One case was not counted in 2014. Therefore the inventory on 01.01.2023 needs to be modified. Instead of 5 cases, there are 6 cases. “One case was not counted in 2013. Therefore the inventory on 01.01.2023 needs to be modified. Instead of 3 cases, there are 4 cases.												

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	7	0	0	0	0	0	0	0	0	0	2	5	
	Germany	9	1	0	0	0	0	0	2	0	0	0	8	
	Spain	41	4	0	0	0	0	0	19	0	0	1	0	25
	United Kingdom	4	3	0	0	0	0	0	3	0	0	0	0	4
Row 2	Italy	13	1	0	0	0	2	0	0	0	0	1	0	11
	Treaty Partners (de minimis rule applies)	9	2	0	0	0	0	0	4	0	0	0	0	7
	Total	83	11	0	0	0	2	0	28	0	0	2	2	60
	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	14	4	1	0	0	0	1	2	0	0	0	14
	Germany	10	9	1	0	0	1	1	1	0	1	0	14
	Spain	21	7	0	1	0	1	5	8	0	0	0	13
	France	11	6	5	0	1	0	1	3	0	0	1	6
	United Kingdom	3	2	0	0	1	0	0	0	0	0	0	4
	Italy	5	1	0	0	0	0	1	0	0	0	0	5
	Netherlands	7	11	0	3	2	2	1	4	0	0	0	6
	Sweden	7	3	2	0	0	0	0	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	6	2	0	0	0	0	0	1	0	0	1	6
	Total	84	45	9	4	4	4	10	19	0	1	2	76
Notes:													

Annex B

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

Table 3: 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	90
>=2 and <4 years old	31
>=4 and <6 years old	13
>=6 years old	2

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	58.22	1.15	53.82	4.41
	Germany	83.19	2.93	19.61	63.58
	Spain	26.70	1.35	8.73	17.97
	United Kingdom	63.48	1.15	18.87	44.61
	Italy	37.64	4.23	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	40.68	1.15	30.22	10.45
	Total	37.73	1.64	16.10	21.65
Notes:					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
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	14
	Cases closed in the Bilateral stage	39
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	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	15.16	1.15	4.52	15.57
	Germany	9.61	1.53	2.61	5.75
	Spain	15.30	1.40	5.97	9.32
	France	38.11	1.10	15.93	28.39
	United Kingdom	9.01	1.15	n.a.	n.a.
	Italy	17.42	1.15	10.16	7.27
	Netherlands	11.82	1.39	7.22	24.74
	Sweden	19.74	1.15	3.22	23.11
Row 2	Treaty Partners (de minimis rule applies)	22.51	1.15	7.39	15.13
	Total	19.06	1.30	8.13	16.24
	Notes:				

# Annex B

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

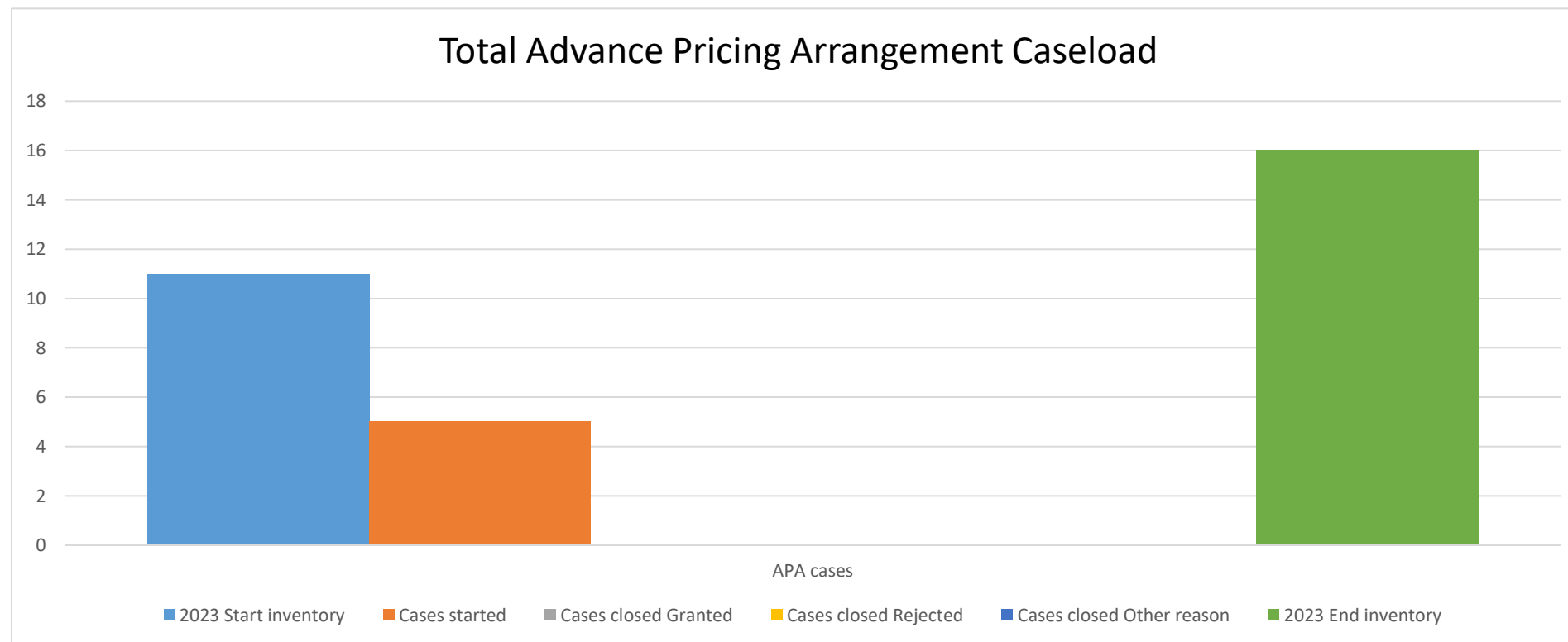
Annex to Table 2: Other MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	16
	Cases closed in the Bilateral stage	21
Notes:		

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	26.36	1.43	11.82	18.74
	Notes:				

## Portugal

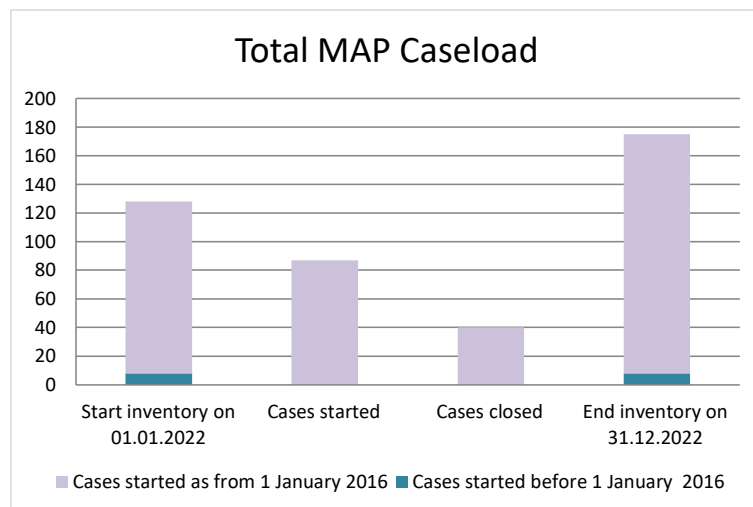


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	11	5	0	0	0	16	0

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

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	11	5	0	0	0	16	
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:							
Definition of "APAs concluded during the reporting period" followed:							
Further information							

## Portugal



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	5	0	0	5
Other cases	3	0	0	3

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	60	28	5	83
Other cases	60	59	35	84

## Average time needed to close MAP cases

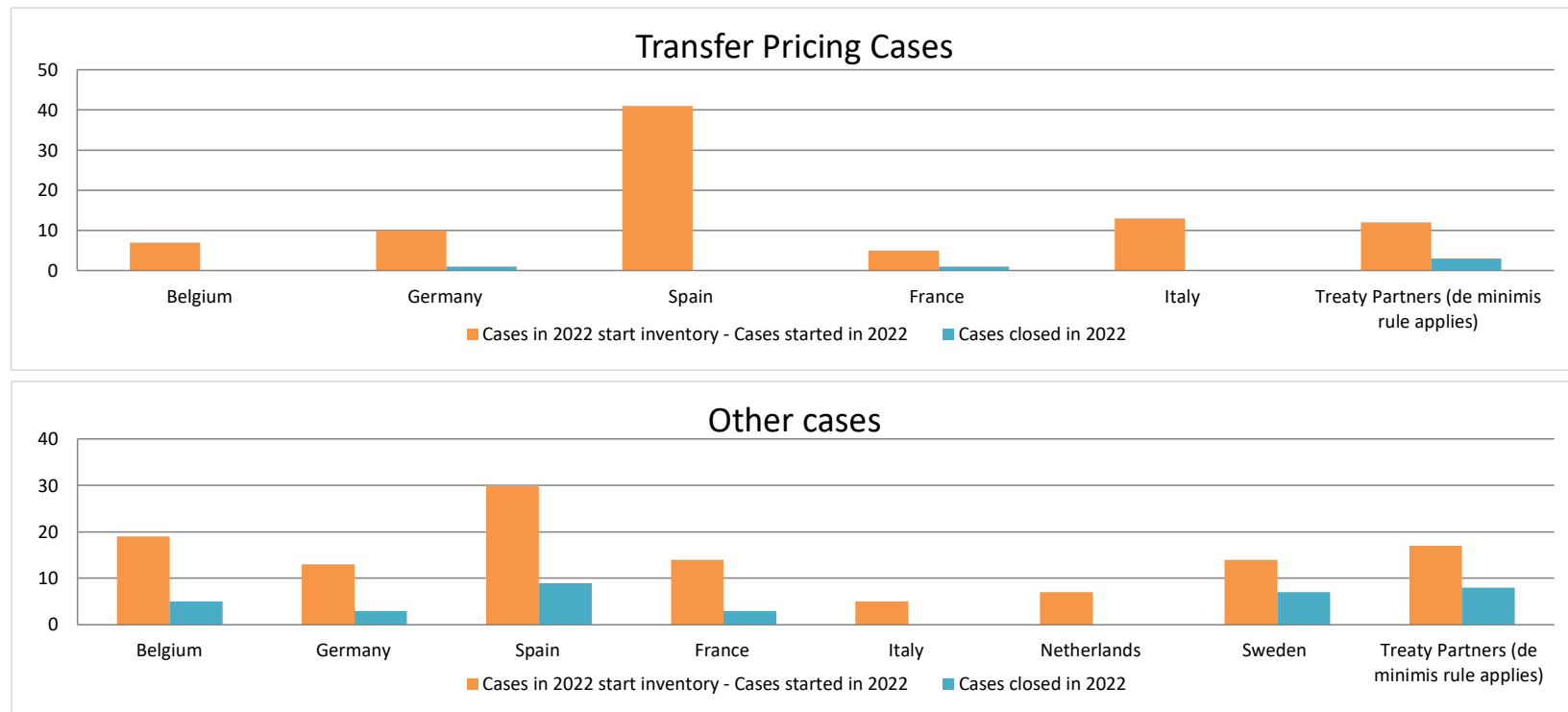
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	29.02	1.86	11.53	23.09
Other cases	11.42	1.20	6.81	8.30

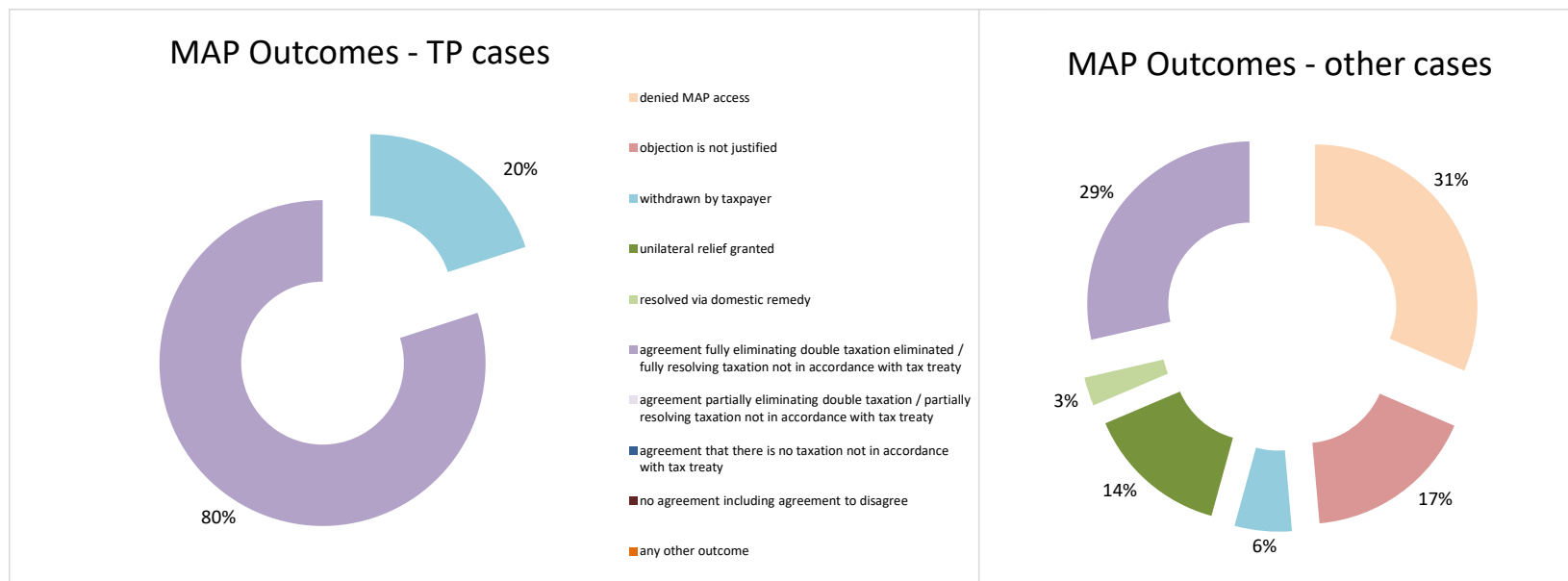
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	0	1	0	0	4	0	0	0	0	5
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	0	0	4	0	0	0	0	5
<b>Other cases (all)</b>	11	6	2	5	1	10	0	0	0	0	35
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	11	6	2	5	1	10	0	0	0	0	35
<b>All cases</b>	11	6	3	5	1	14	0	0	0	0	40



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	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 2	Others	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3	Total	8	0	0	0	0	0	0	0	0	0	0	8	n.a.
	Notes:													
	Notes on the computation of average time (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.													

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	2	5	0	0	0	0	0	0	0	0	0	7
	Germany	7	3	0	0	0	0	1	0	0	0	0	9
	Spain	30	11	0	0	0	0	0	0	0	0	0	41
	France	4	1	0	0	1	0	0	0	0	0	0	4
	Italy	8	5	0	0	0	0	0	0	0	0	0	13
Row 2	Treaty Partners (de minimis rule applies)	9	3	0	0	0	0	3	0	0	0	0	9
	Total	60	28	0	0	1	0	4	0	0	0	0	83
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	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome									no. of post-2015 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	8	11	1	0	0	1	1	2	0	0	0	14
	Germany	7	6	2	1	0	0	0	0	0	0	0	10
	Spain	16	14	1	1	1	0	0	6	0	0	0	21
	France	9	5	2	1	0	0	0	0	0	0	0	11
	Italy	2	3	0	0	0	0	0	0	0	0	0	5
	Netherlands	4	3	0	0	0	0	0	0	0	0	0	7
	Sweden	5	9	5	2	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	9	8	0	1	1	4	0	2	0	0	0	9
	Total	60	59	11	6	2	5	1	10	0	0	0	84
Notes:													

Annex B

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

	Table 1: Attribution / Allocation MAP Cases				
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Germany	11.97	4.77	4.90	7.07
	France	26.66	1.15	24.20	2.47
Row 2	Treaty Partners (de minimis rule applies)	35.48	1.13	8.50	41.41
	Total	29.02	1.86	11.53	23.09
	Notes:				

Annex B

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

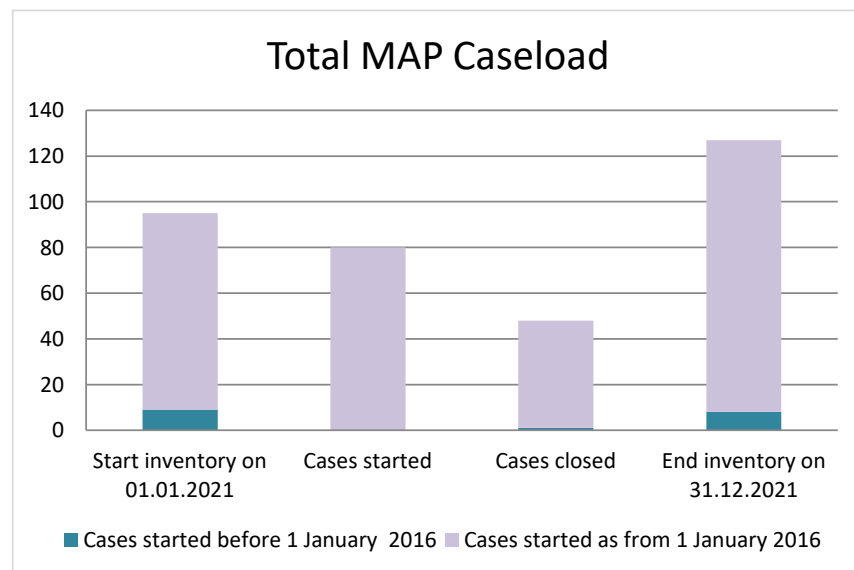
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	7.22	1.15	2.85	6.16
	Germany	19.93	1.15	n.a.	n.a.
	Spain	14.30	1.56	7.76	8.77
	France	11.35	1.39	8.94	4.75
Row 2	Sweden	3.10	0.88	0.00	5.33
	Treaty Partners (de minimis rule applies)	14.92	1.07	10.93	13.77
	Total	11.42	1.20	6.81	8.30
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	13.62	1.29	7.60	10.77
Notes:					

## Portugal



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	5	0	0	5
Other cases	4	0	1	3

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	42	35	17	60
Other cases	44	45	30	59

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	87.95

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

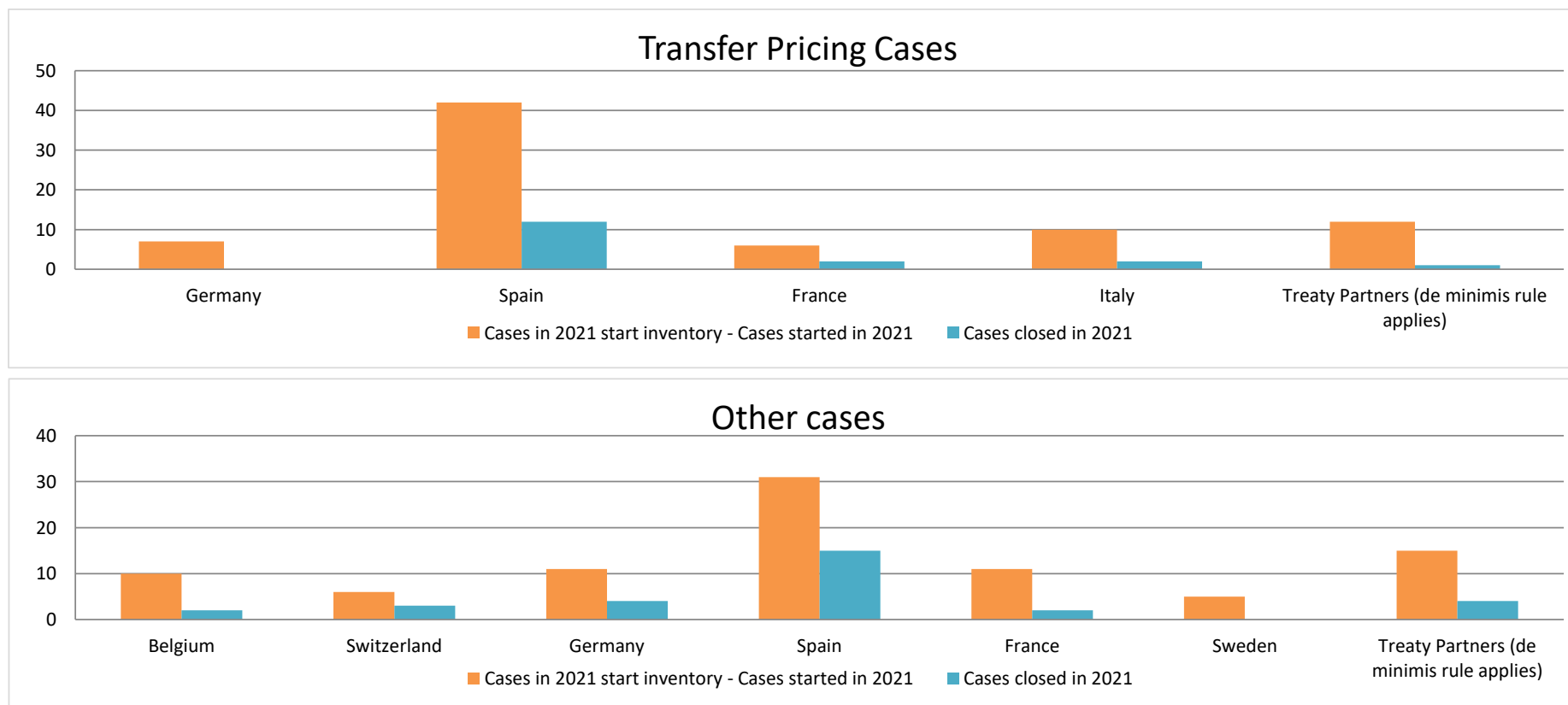
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	26.80	0.97	9.30	22.07
Other cases	9.73	1.14	8.88	17.25

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

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

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

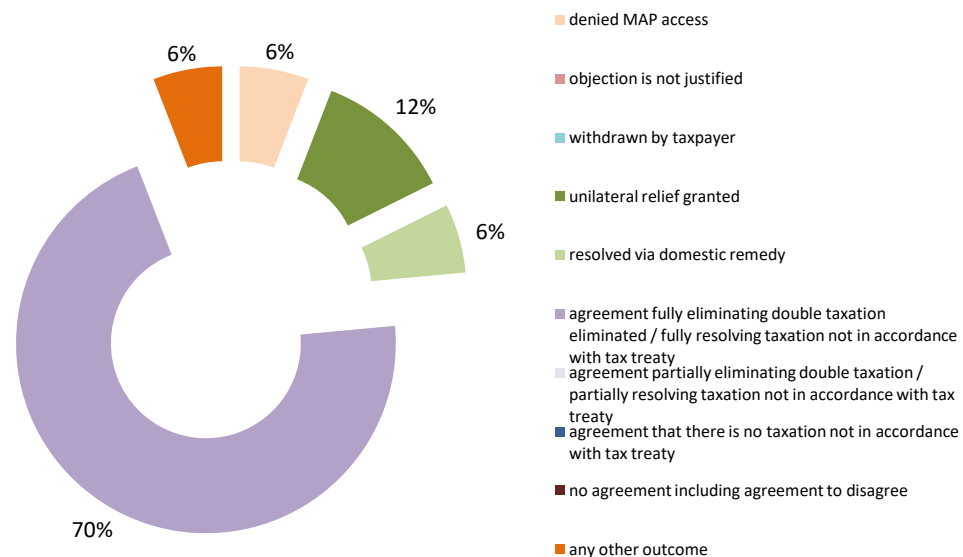


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

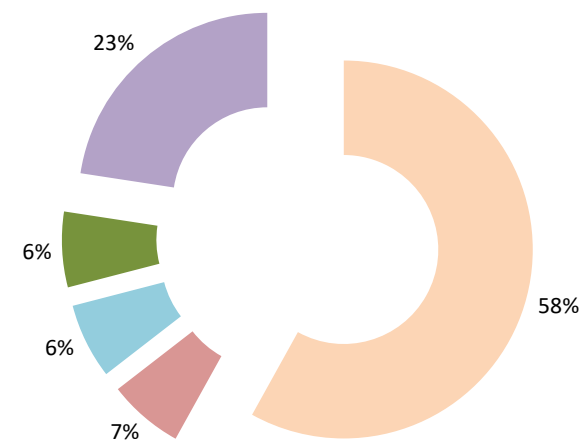
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>17</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	2	1	12	0	0	0	1	17
<b>Other cases (all)</b>	<b>18</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	18	2	2	2	0	6	0	0	0	0	30
<b>All cases</b>	<b>19</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>48</b>

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	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 2	Others	4	0	0	0	0	0	1	0	0	0	0	3	87.95
Row 3	Total	9	0	0	0	0	0	1	0	0	0	0	8	87.95
<u>Notes:</u>														
Potential mismatches between 2021 start inventory and 2020 end inventory			During the matching process regarding the MAP statistics reporting for 2021 period, we were informed of the existence of another "others cases". Therefore, the correct number of Pre-2016 cases in MAP inventory on 1 January 2021 is 4 and not 3.											
Notes on the computation of average time			(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.											

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Germany	4	3	0	0	0	0	0	0	0	0	0	7	
	Spain	18	24	0	0	0	0	0	12	0	0	0	30	
	France	6	0	1	0	0	0	1	0	0	0	0	4	
	Italy	5	5	0	0	0	2	0	0	0	0	0	8	
Row 2	Treaty Partners (de minimis rule applies)	9	3	0	0	0	0	0	0	0	0	1	11	
	Total	42	35	1	0	0	2	1	12	0	0	1	60	
	Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	6	4	1	1	0	0	0	0	0	0	0	8
	Switzerland	1	5	2	0	0	0	0	1	0	0	0	3
	Germany	11	0	0	0	2	1	0	1	0	0	0	7
	Spain	6	25	13	1	0	1	0	0	0	0	0	16
	France	7	4	2	0	0	0	0	0	0	0	0	9
	Sweden	2	3	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	11	4	0	0	0	0	0	4	0	0	0	11
	Total	44	45	18	2	2	2	0	6	0	0	0	59
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Spain	29.51	0.88	9.59	19.92
	France	22.08	1.15	n.a.	n.a.
	Italy	1.81	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	53.65	1.35	5.79	47.87
	Total	26.80	0.97	9.30	22.07
Notes:					

Annex B

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

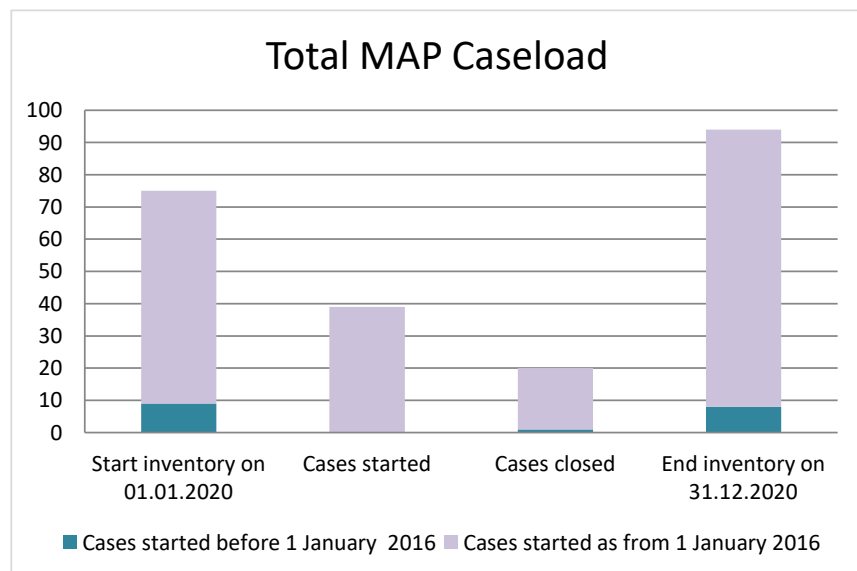
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	3.30	1.15	n.a.	n.a.
	Switzerland	12.79	1.10	9.14	21.86
	Germany	20.39	0.98	19.69	19.23
	Spain	4.93	1.24	9.21	19.17
	France	3.55	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	21.11	0.94	6.03	15.13
	Total	9.73	1.14	8.88	17.25
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	15.91	1.08	9.15	20.38
	<u>Notes:</u>				

## Portugal



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

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	33	14	5	42
Other cases	33	25	14	44

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	78.02
Other cases	n.a.

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.

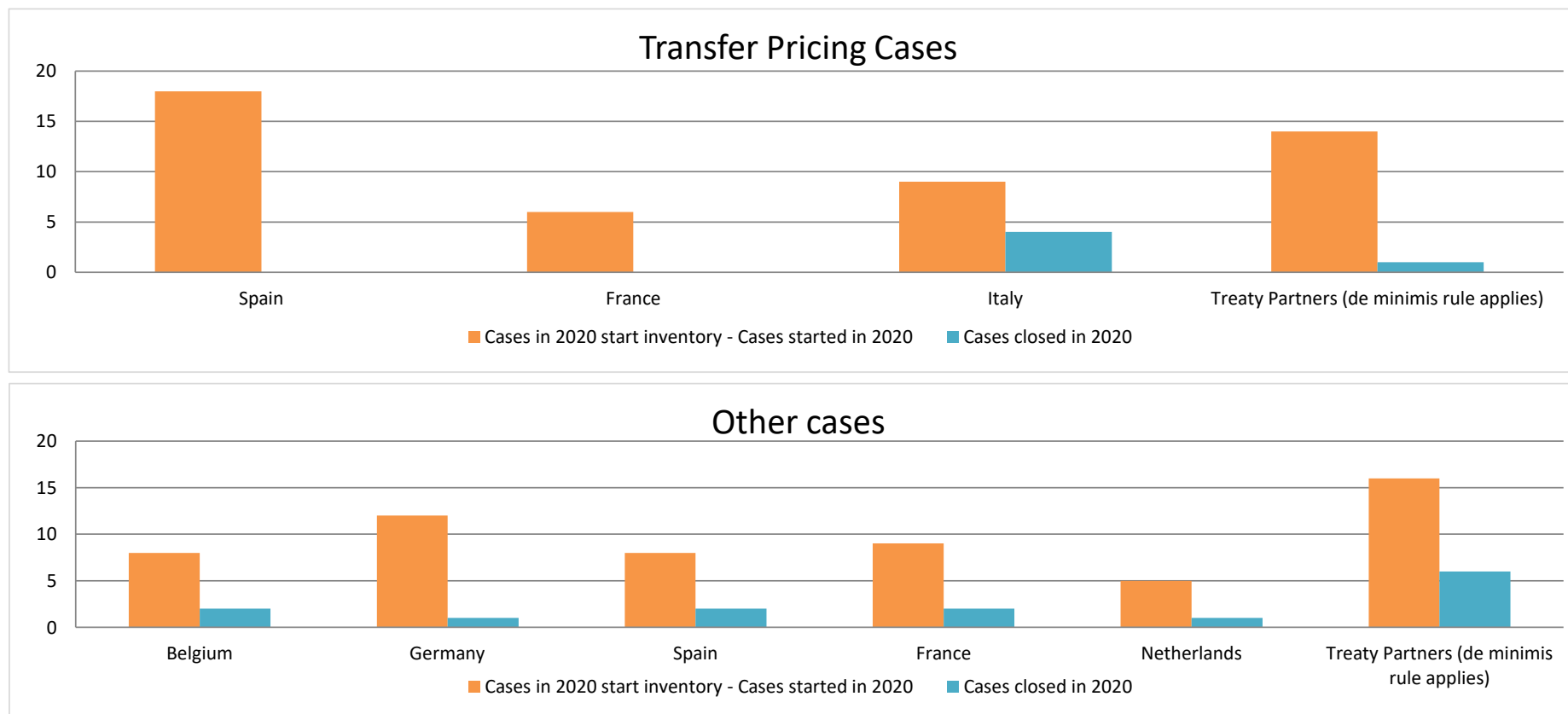
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.79	1.09	2.62	42.66
Other cases	8.96	1.36	3.40	8.51

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



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

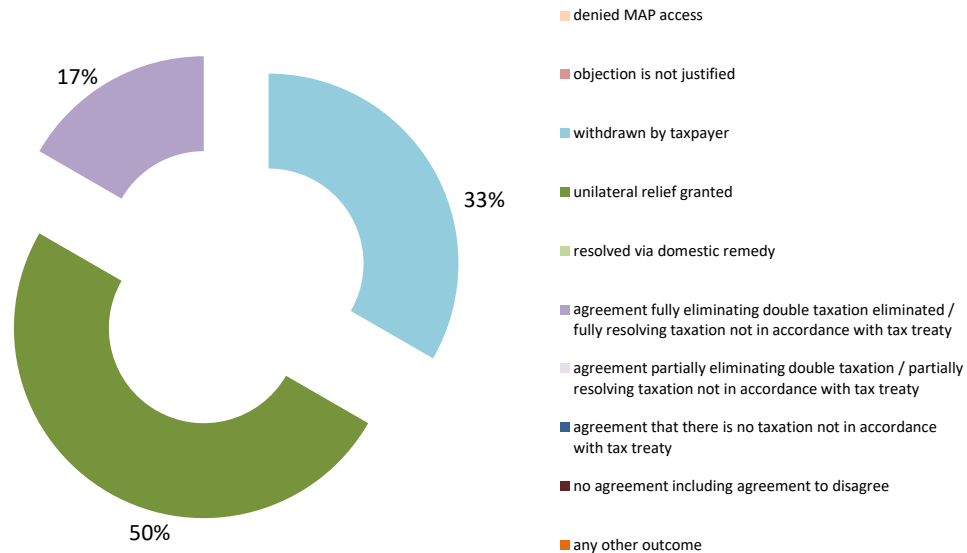
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



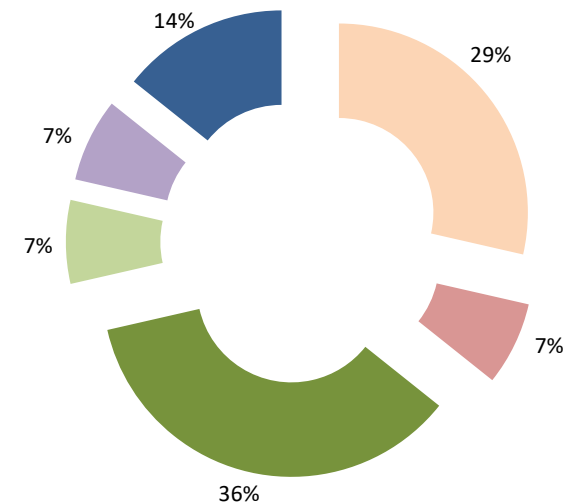
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



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

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	6	0	0	1	0	0	0	0	0	0	0	5	78.02
Row 2	Others	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Row 3	Total	9	0	0	1	0	0	0	0	0	0	0	8	78.02
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Spain	14	4	0	0	0	0	0	0	0	0	0	18
	France	3	3	0	0	0	0	0	0	0	0	0	6
	Italy	6	3	0	0	1	3	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	10	4	0	0	0	0	1	0	0	0	0	13
	Total	33	14	0	0	1	3	0	1	0	0	0	42
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	2	6	1	0	0	0	0	1	0	0	0	6
	Germany	6	6	1	0	0	0	0	0	0	0	0	11
	Spain	6	2	1	0	0	1	0	0	0	0	0	6
	France	7	2	1	0	0	0	0	0	1	0	0	7
	Netherlands	2	3	0	1	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	10	6	0	0	0	4	1	0	1	0	0	10
	Total	33	25	4	1	0	5	1	1	0	0	0	44
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Italy	17.17	1.10	n.a.	n.a.
Treaty Partners (de minimis rule applies)	45.28	1.05	2.62	42.66
Total	22.79	1.09	2.62	42.66
Notes:				

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	5.72	1.15	4.56	6.46
	Germany	12.20	1.15	n.a.	n.a.
	Spain	6.28	2.70	7.00	4.93
	France	8.49	1.15	n.a.	n.a.
	Netherlands	17.06	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	9.19	1.11	1.02	11.33
	Total	8.96	1.36	3.40	8.51
Notes:					

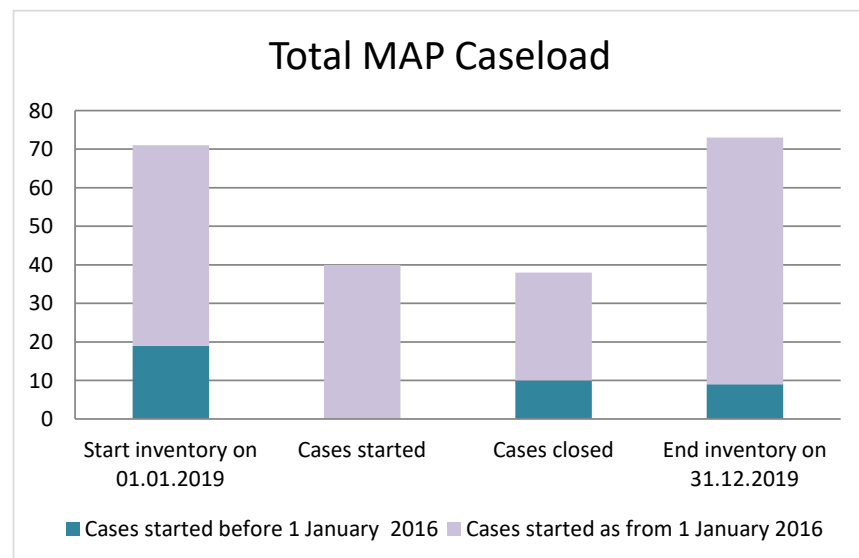
Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	12.60	1.29	3.24	15.34
	<u>Notes:</u>				



## Portugal



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	10	0	4	6
Other cases	9	0	6	3

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	31	10	8	33
Other cases	21	30	20	31

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	83.48
Other cases	53.29

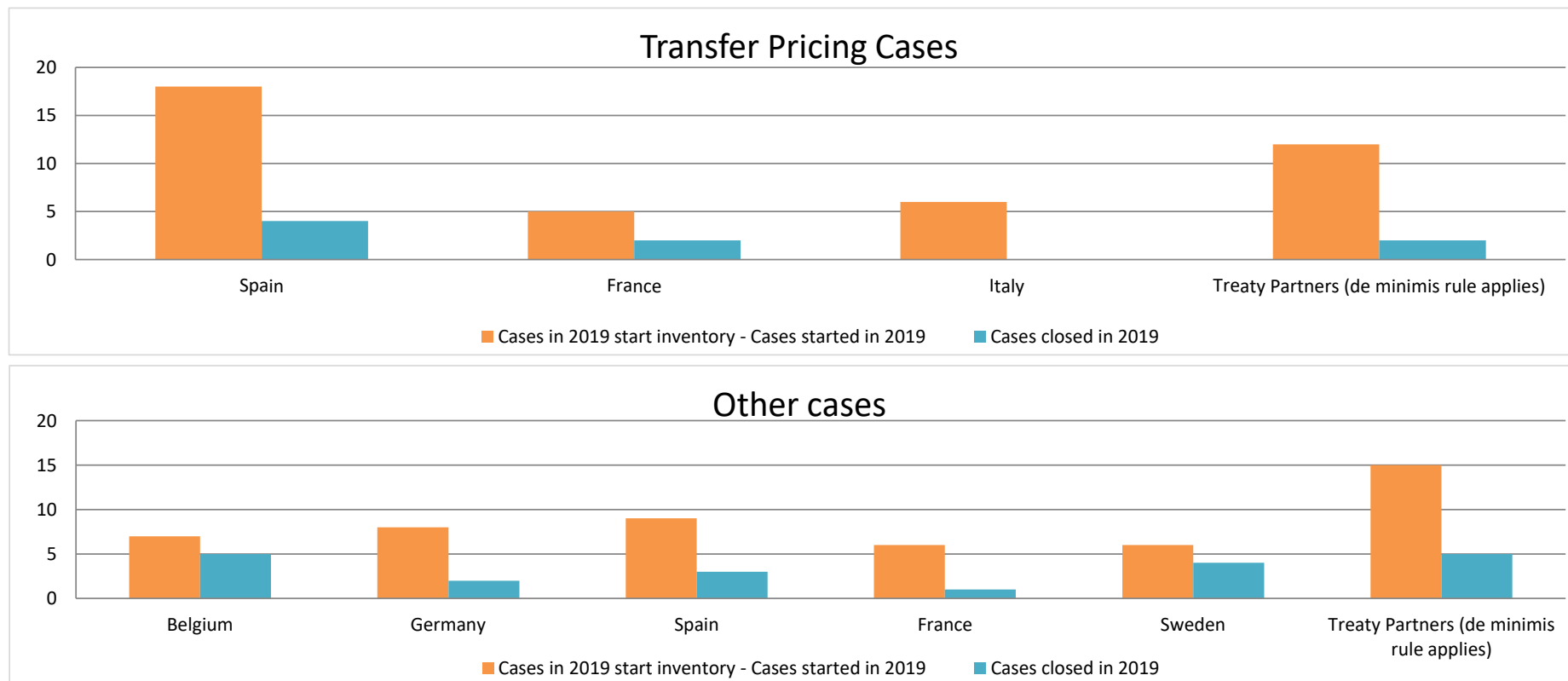
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	29.52	6.35	11.84	22.90
Other cases	6.46	0.95	3.92	6.28

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

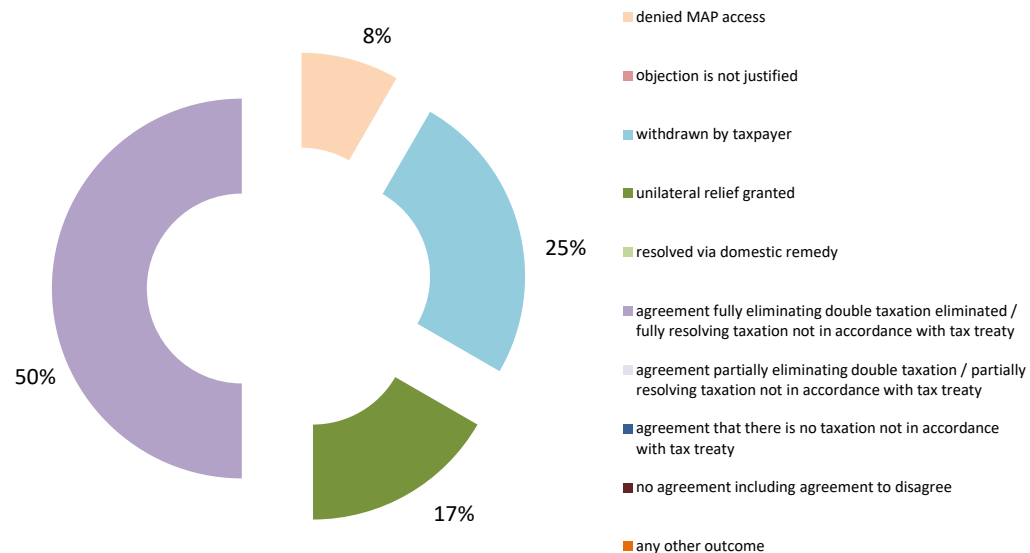
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

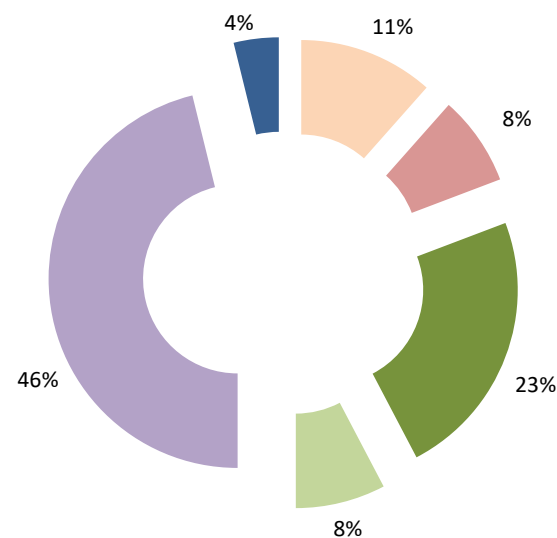


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	1	0	3	2	0	6	0	0	0	0	12
Cases started before 1 January 2016	0	0	2	1	0	1	0	0	0	0	4
Cases started as from 1 January 2016	1	0	1	1	0	5	0	0	0	0	8
<b>Other cases (all)</b>	3	2	0	6	2	12	0	1	0	0	26
Cases started before 1 January 2016	0	0	0	0	0	5	0	1	0	0	6
Cases started as from 1 January 2016	3	2	0	6	2	7	0	0	0	0	20
<b>All cases</b>	4	2	3	8	2	18	0	1	0	0	38

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2016 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	10	0	0	2	1	0	1	0	0	0	0	6	83.48
Row 2	Others	9	0	0	0	0	0	5	0	1	0	0	3	53.29
Row 3	Total	19	0	0	2	1	0	6	0	1	0	0	9	65.37
<p><u>Notes:</u></p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and</p> <p>(ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Spain	13	5	0	0	0	0	0	4	0	0	0	0	14
France	4	1	1	0	0	1	0	0	0	0	0	0	3
Italy	4	2	0	0	0	0	0	0	0	0	0	0	6
Treaty Partners (de minimis rule applies)	10	2	0	0	1	0	0	1	0	0	0	0	10
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	31	10	1	0	1	1	0	5	0	0	0	0	33
Notes:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	3	4	1	1	0	0	1	2	0	0	0	2
	Germany	4	4	0	0	0	2	0	0	0	0	0	6
	Spain	2	7	1	0	0	2	0	0	0	0	0	6
	France	4	2	0	0	0	0	1	0	0	0	0	5
	Sweden	1	5	0	0	0	2	0	2	0	0	0	2
	Treaty Partners (de minimis rule applies)	7	8	1	1	0	0	0	3	0	0	0	10
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	21	30	3	2	0	6	2	7	0	0	0	31
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Spain	35.30	5.16	16.87	18.44
	France	13.86	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	33.60	13.92	1.79	31.81
	Total	29.52	6.35	11.84	22.90
Notes:					

Annex B

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

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	6.56	0.70	0.60	10.09
	Germany	9.55	1.10	n.a.	n.a.
	Spain	4.12	1.17	7.82	3.48
	France	0.00	1.15	n.a.	n.a.
	Sweden	3.42	0.81	0.00	2.05
Row 2	Treaty Partners (de minimis rule applies)	10.26	1.09	8.55	6.21
	Total	6.46	0.95	3.92	6.28
Notes:					



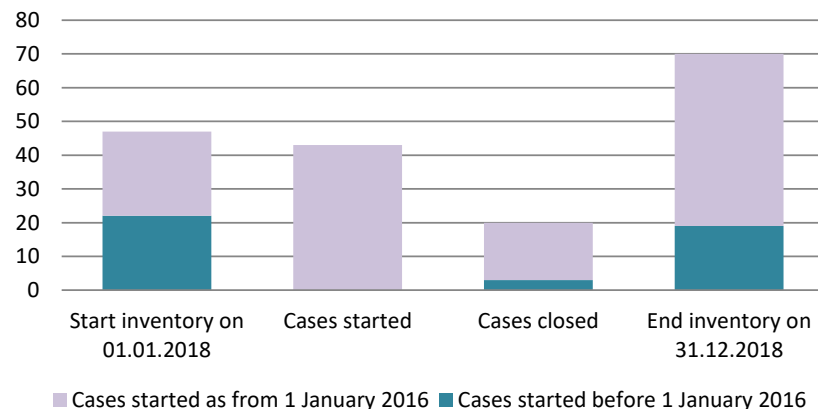
Annex B

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	13.05	2.49	7.09	12.92
	Notes:				

## Portugal

### Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	11	0	1	10
Other cases	11	0	2	9

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	15	1	30
Other cases	9	28	16	21

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	48.82
Other cases	47.64

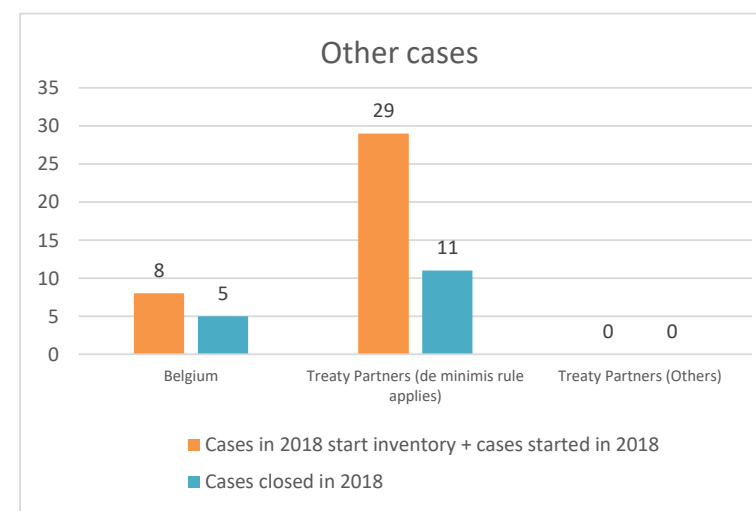
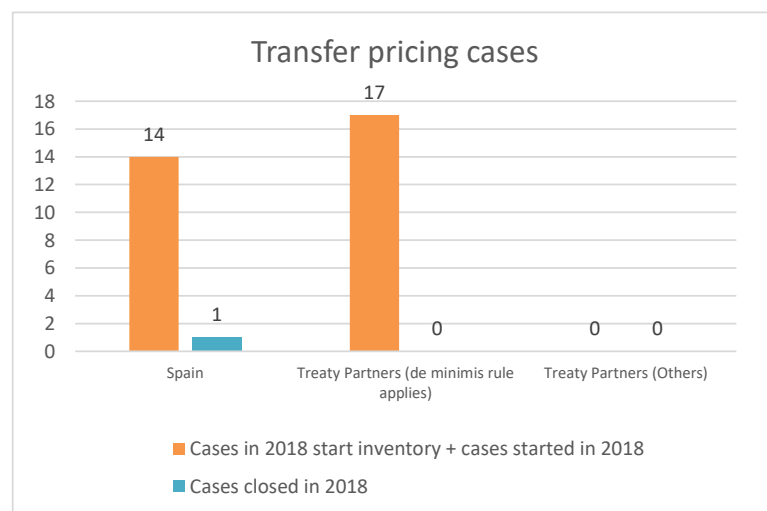
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and  
 (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.45	1.15	8.15	0.30
Other cases	6.68	2.30	1.74	13.77

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

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

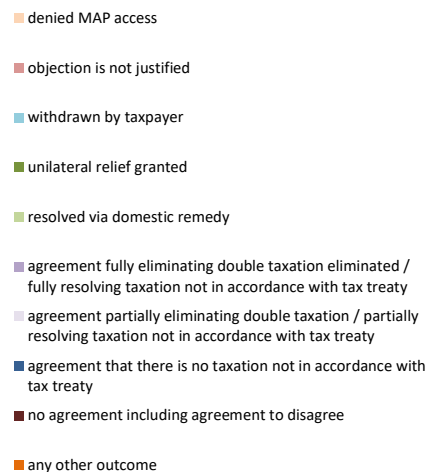
*Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs*



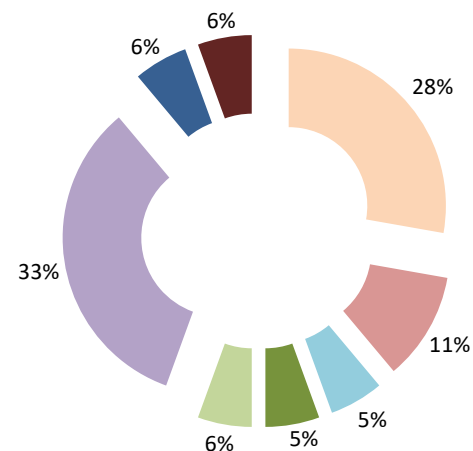
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
<b>Other cases (all)</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>18</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	1	0	2
Cases started as from 1 January 2016	5	2	1	1	1	5	0	1	0	0	16
<b>All cases</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>20</b>

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	11	0	0	0	0	0	1	0	0	0	0	10	48.82
Row 2	Others	11	0	0	0	0	0	1	0	0	1	0	9	47.64
Row 3	Total	22	0	0	0	0	0	2	0	0	1	0	19	48.03
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.														

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
Spain	7	7	0	0	0	1	0	0	0	0	0	0	13
Treaty Partners ( <i>de minimis</i> rule applies)	9	8	0	0	0	0	0	0	0	0	0	0	17
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16	15	0	0	0	1	0	0	0	0	0	0	30
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	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	1	7	2	1	0	0	1	1	0	0	0	3
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	8	21	3	1	1	1	0	4	0	1	0	18
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	9	28	5	2	1	1	1	5	0	1	0	21
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	Spain	8.45	1.15	8.15	0.30
Row 2	Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		8.45	1.15	8.15	0.30
Notes:					



Annex B

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

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	5.11	3.45	3.25	21.44
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	7.39	1.77	1.44	12.24
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		6.68	2.30	1.74	13.77
Notes:					

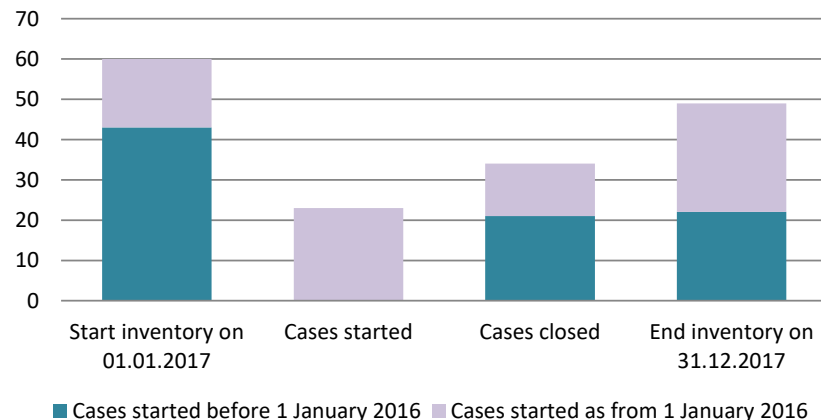
**Annex B**

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	6.78	2.23	2.66	11.85
	Notes:				

## Portugal

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	0	20	11
Other cases	12	0	1	11

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	10	11	4	17
Other cases	7	12	9	10

### Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	83.19
Other cases	66.08

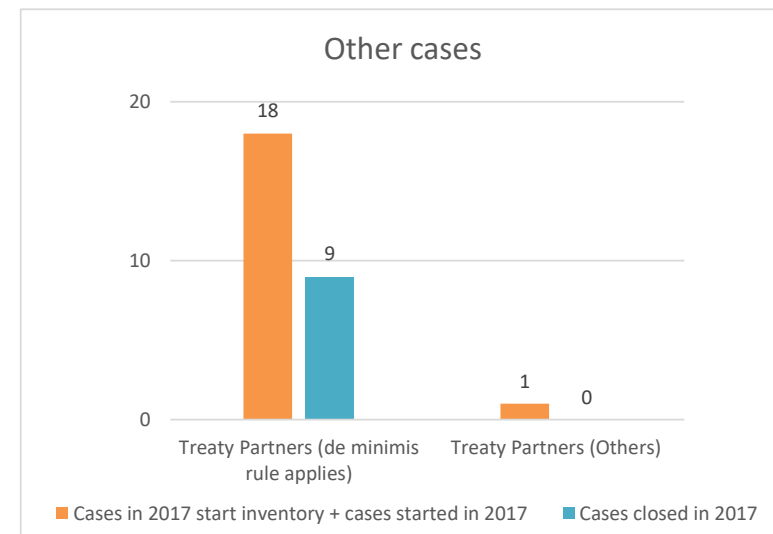
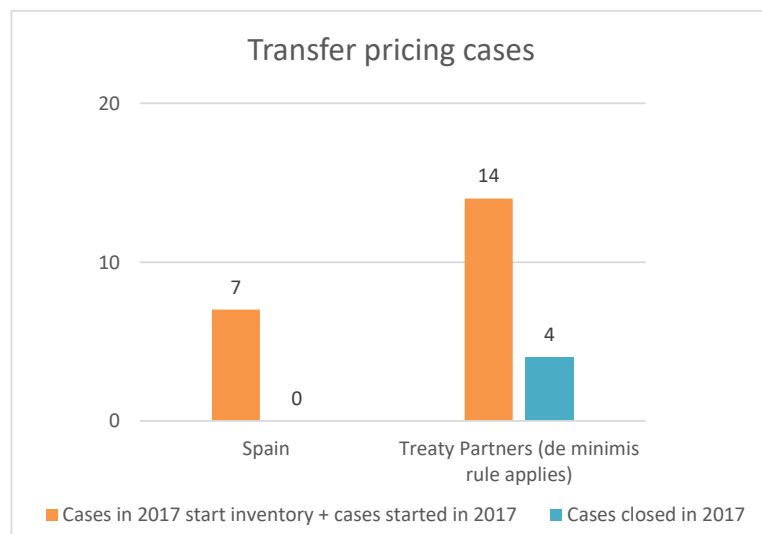
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and  
 (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.25	1.09	n.a.	n.a.
Other cases	4.77	1.49	5.49	5.72

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

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

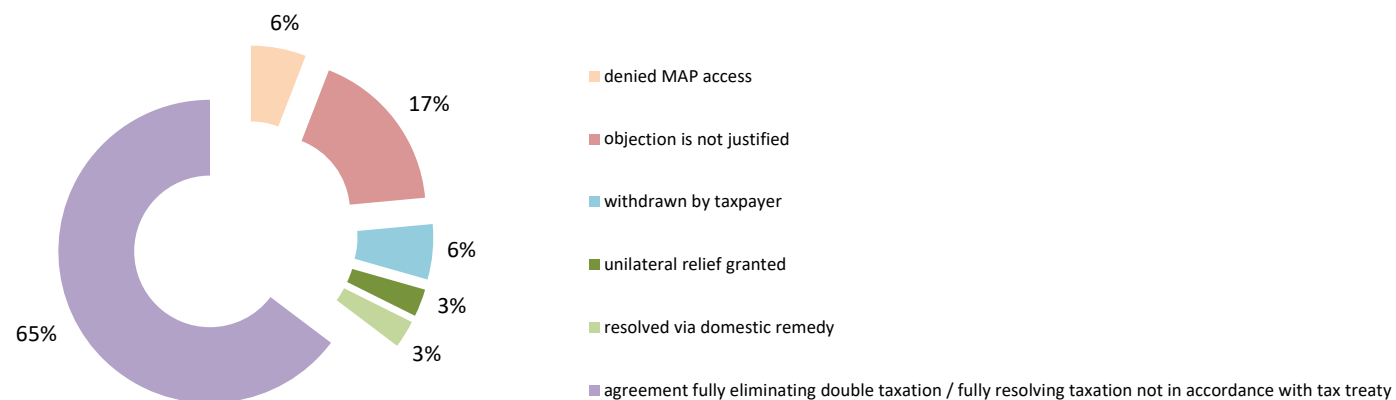
*Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs*



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

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

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>
Cases started before 1 January 2016	0	0	0	0	0	20	0	0	0	0	20
Cases started as from 1 January 2016	2	0	1	1	0	0	0	0	0	0	4
<b>Other cases (all)</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	6	1	0	1	1	0	0	0	0	9
<b>All cases</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>

Annex A

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

	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:									no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	31	0	0	0	0	0	20	0	0	0	0	11	83.19
Row 2	Others	12	0	0	0	0	0	1	0	0	0	0	11	66.08
Row 3	Total	43	0	0	0	0	0	21	0	0	0	0	22	82.38
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese competent authority accepted the date that the other State communicated as "start date"; and (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.														

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
Spain	3	4	0	0	0	0	0	0	0	0	0	0	7
Treaty Partners ( <i>de minimis</i> rule applies)	7	7	2	0	1	1	0	0	0	0	0	0	10
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10	11	2	0	1	1	0	0	0	0	0	0	17
Notes													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	7	11	0	6	1	0	1	1	0	0	0	0	9
Row 3 Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	7	12	0	6	1	0	1	1	0	0	0	0	10
<b>Notes:</b> The number of post-2015 cases in the inventory on 31 December 2016 is different from the number of post-2015 cases in Portugal's published MAP statistics. This results from the fact that Portugal took a case into account in 2016, which, however, has not yet started.													



Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (de minimis rule applies)	5.25	1.09		
Row 3 Treaty Partners (Others)				
Total Average Time	5.25	1.09	n.a.	n.a.
Notes:				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners ( <i>de minimis</i> rule applies)	4.77	1.49	5.49	5.72
Row 3 Treaty Partners (Others)				
Total Average Time	4.77	1.49	5.49	5.72
Notes:				

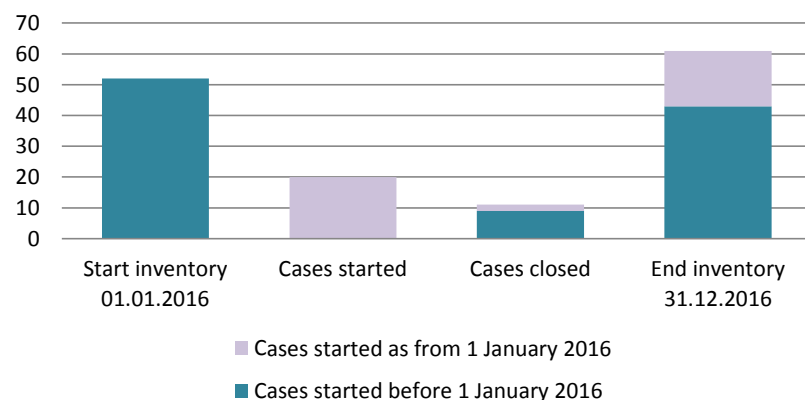
**Annex B**

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	4.92	1.37	5.49	5.72
	Notes:				

## Portugal

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	39	0	8	31
Other cases	13	0	1	12

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	12	2	10
Other cases	0	8	0	8

### Average time needed to close MAP cases

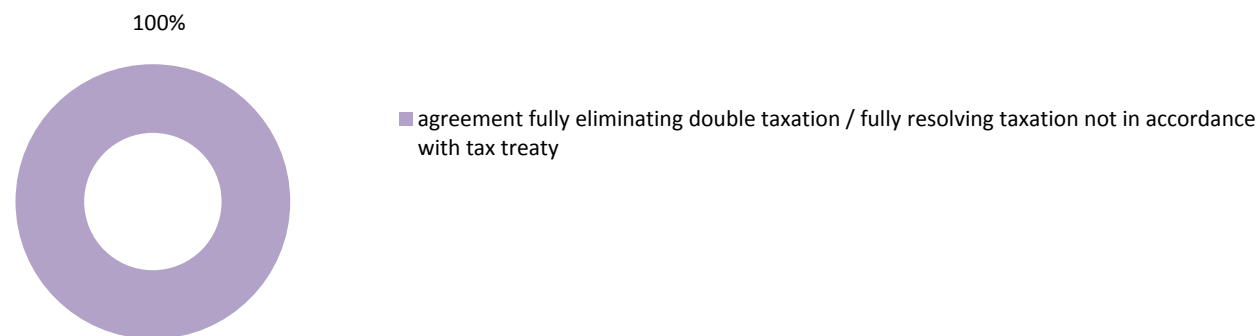
Cases started before 1 January 2016	Average time
Transfer pricing cases	51.53
Other cases	18.70

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:  
 (i) start date: the date of reception of the MAP request. For MAP cases submitted in the other State, the Portuguese CA accepted the date that the other State communicated as "start date"; and  
 (ii) end date: the date of the notification to the taxpayer on the outcome of the MAP case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	11.21	1.94	8.45	2.76
Other cases	n.a.	n.a.	n.a.	n.a.

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

## MAP Outcomes



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

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

# MAP Statistics prior to 2016

## Background

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

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

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

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>100</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>100</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Portugal**

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
<b>2009 or prior</b>	1				1						94	
<b>2010</b>	3						3					
<b>2011</b>	4				4						46	
<b>2012</b>	3	2					3	2				
<b>2013</b>	4				1		3				29	
<b>2014</b>	9	1				1	9					13
<b>2015</b>			10	1			10	1				
<b>Total</b>	<b>24</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>28</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>51.17</b>	<b>13</b>

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Portugal**

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	2				2		0				121	
2009	1				0		1					
2010	6				2		3		1		46	
2011	6				2		4				38	
2012	4	2			0		3	2	1		36	
2013	5				1		4					
2014			10	1	1		9	1			7	
Total	24	2	10	1	8	0	24	3	2	0	55.44	



## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Portugal**

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	5	0			4	0	1	0			94.5	
2008	2	0			0	0	2	0				
2009	1	0			0	0	1	0				
2010	6	0			0	0	6	0				
2011	7	0			1	0	6	0				
2012	4	3			0	1	4	2				5
2013			6	0	1	0	5	0			1.5	
Total	25	3	6	0	6	1	25	2	0	0		

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Portugal**

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	10				1	0	9	0	0	0	74	0
2007	4				0	0	4	0	0	0	0	0
2008	4				1	0	3	0	0	0	52	0
2009	3				1	0	1	0	1	0	41,5	0
2010	11				2	0	9	0	0	0	20	0
2011	11				1	0	10	0	0	0	5	0
2012			13	4	6	1	7	3	0	0	1,5	3
Total	43	0	13	4	12	1	43	3	1	0	20,23	3

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Portugal**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2005 or prior	6				1		5				74	
2006	5				0		5					
2007	5				1		4				51	
2008	5				1		4				30	
2009	7				2		3		2		52.5	
2010	13				2		10		1		24	
2011			15	0	4		11		0		4	
Total	41	0	15	0	11		42		3		32.36	

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Portugal/Portugal**

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	17				4				13		74	
2005	4				1		2		1		62	
2006	7				3		4				50	
2007	4	1				1	4					33
2008	6						6					
2009	11				3		8				16	
2010			16	1			16	1				
Total	49	1	16	1	11	1	40	1	14		63.2	33

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Portugal/Portugal**

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	7	1			3	1	4			1	70.33	112
2004	15				2		13		1		61.5	53.5
2005	6				2		4		2			
2006	7				1		6					
2007	5	1			1		4	1			25	
2008	4	1				1	4					13
2009			12	2	3		9	2	1		7.33	
Total	44	3	12	2	12	2	44	3	4	1		

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Portugal/Portugal**

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	6	1			1		5	1			96.5	
2003	2						2					
2004	16				1		15				41	
2005	6						6					
2006	9				2		7		1		20.5	
2007	7	1			2		5	1	2		16.5	
2008			4	1			4	1				
Total	46	2	4	1	6		44	3	3		36	

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Portugal/Portugal**

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	7	---	1	6	0	
2002	0	---	0	0	0	
2003	3	---	1	2	0	
2004	18	---	0	17	1	
2005	5	---	1	4	0	
2006	10	---	0	9	1	
2007	---	7	0	7	0	
<b>Total</b>	43	7	3	45	2	---

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Portugal/Portugal**

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

<b>Year MAP Case was Initiated</b>	<b>Opening Inventory on First Day of Reporting Year</b>	<b>Initiated During Reporting Year</b>	<b>Completed During Reporting Year</b>	<b>Ending Inventory on Last Day of Reporting Year</b>	<b>Closed or Withdrawn with Double Taxation During Reporting Year</b>	<b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b>
2000 or prior	3	---	0	3	0	
2001	4	---	0	4	0	
2002	0	---	0	0	0	
2003	4	---	0	3	1	
2004	19	---	1	18	0	
2005	5	---	0	5	0	
2006	--	10	0	10	0	
<b>Total</b>	35	10	1	43	1	---