

Mutual Agreement Procedure Statistics per jurisdiction

Romania

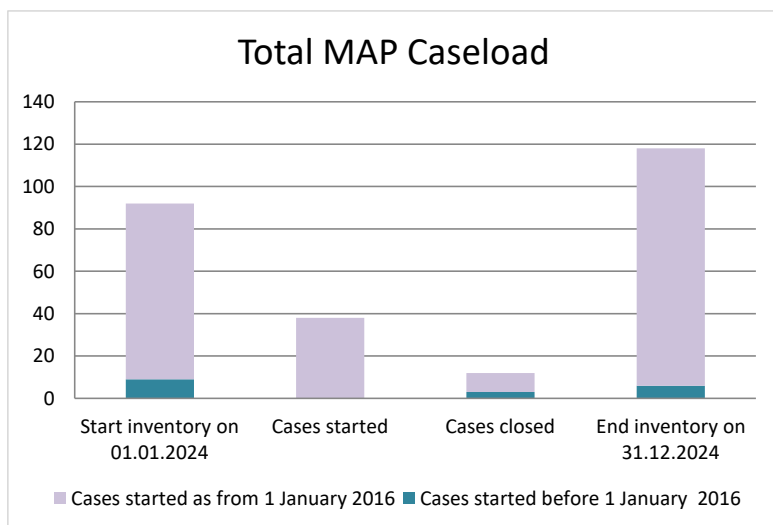
2017-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



Romania

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	4	0	2	2
Other cases	5	0	1	4

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	65	29	4	90
Other cases	18	9	5	22

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	86.30
Other cases	104.48

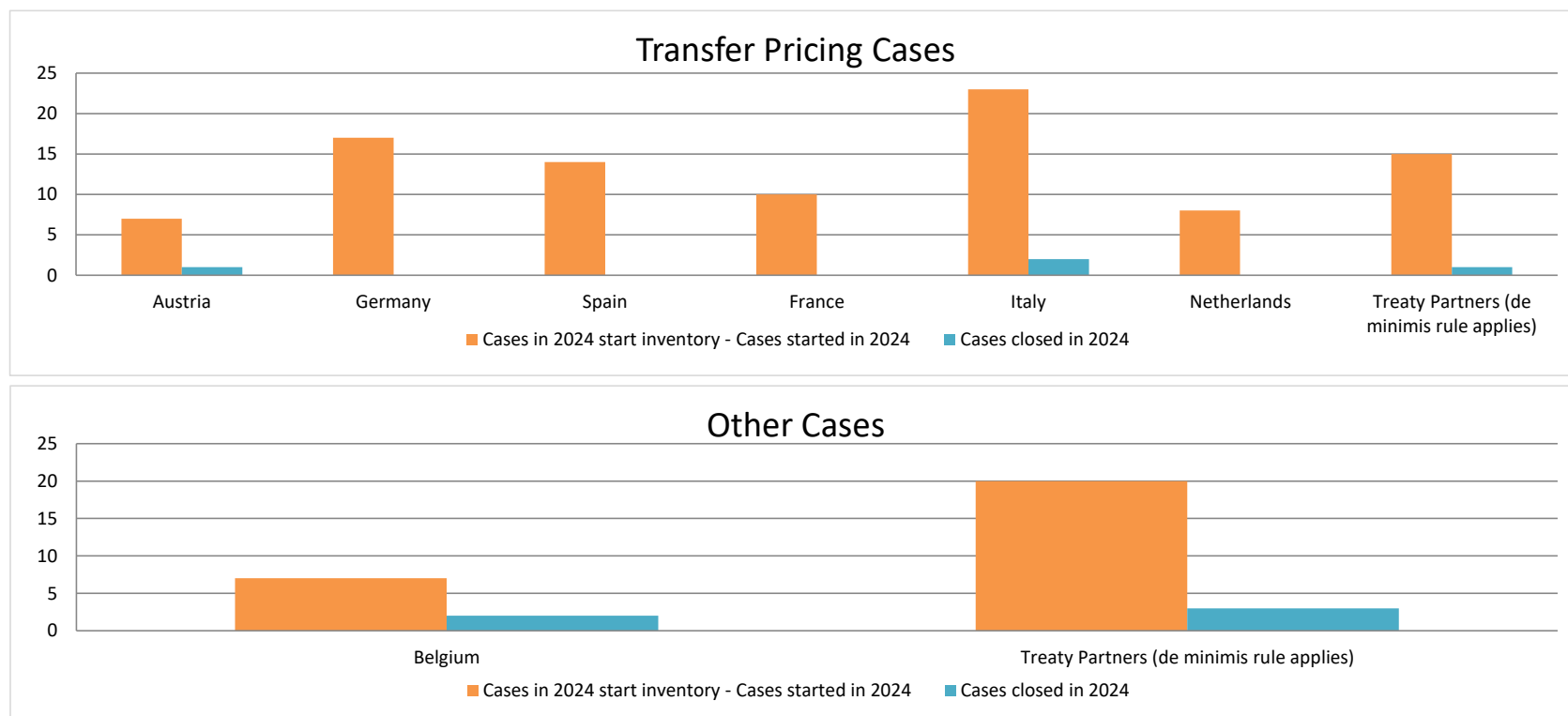
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	41.33	1.45	8.68	59.54
Other cases	49.51	3.79	11.29	41.08

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

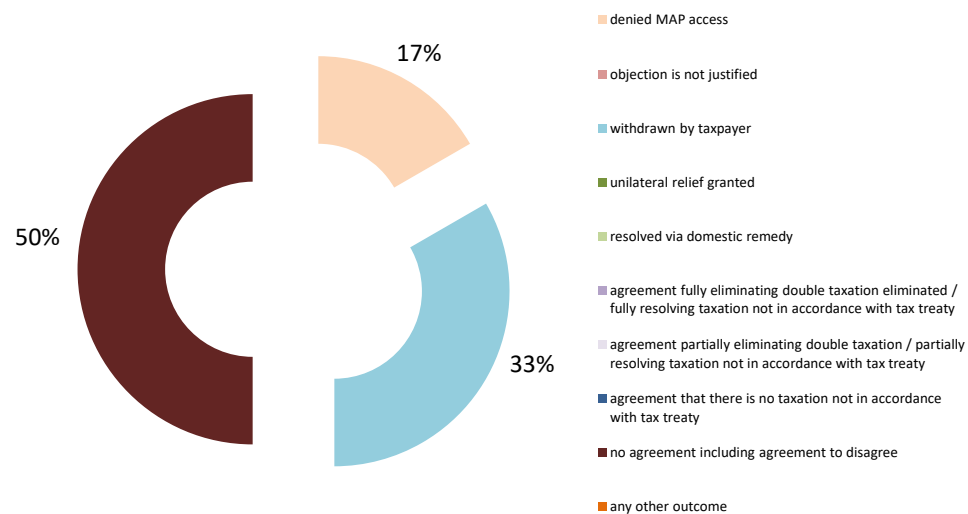
Overview of MAP partners (only for cases started as from 1 January 2016)

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

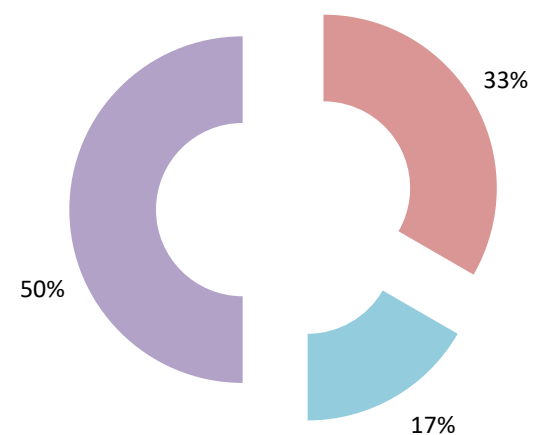


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	1	0	2	0	0	0	0	0	3	0	6
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	1	0	2	0	0	0	0	0	1	0	4
Other cases (all)	0	2	1	0	0	3	0	0	0	0	6
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	2	0	0	0	3	0	0	0	0	5
All cases	1	2	3	0	0	3	0	0	3	0	12

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	4	0	0	0	0	0	0	0	0	2	0	2	86.30
Row 2	Others	5	0	0	1	0	0	0	0	0	0	0	4	104.48
Row 3	Total	9	0	0	1	0	0	0	0	0	2	0	6	92.36
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>i) A MAP case is a case arising from a request made by a person pursuant to the MAP provisions of a tax treaty concerning the taxation of income and capital. ii) Once such notification is received by the competent authority, the MAP request is counted as "received by competent authority". A MAP request submitted by the taxpayer to one or both Contracting States to a tax treaty, if include all the information and documentation required for the competent authority to examine the MAP request, then the "start" date is set accordingly to the Framework.</p> <p>Category of cases</p> <p>i) An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to the attribution of profits to a permanent establishment or the determination of profits between associated enterprises. ii) Any MAP case that is not an attribution / allocation MAP case is reported as "Others".</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>In the context of the approval of Romania's participation as an associate member of the OECD Base Erosion and Profit Shifting (BEPS) Project, our country has committed to implementing the four minimum standards of BEPS, including Action 14 on dispute resolution mechanisms - with an emphasis on Mutual Agreement Procedure policies and practices. As a result of the review of the accession process, some deviations from OECD standards were identified, in terms of policies and practices, so, following the recommendations made by the FTA MAP Forum, the direction of action was also targeted in order to remedy the mismatches reported with other jurisdictions regarding MAP Statistics. Through Romania's firm commitment, and in accordance with OECD standards in the field of MAP policies and practices, all MAP cases have been re-analyzed and revised in terms of "Date of receipt"/"Start Date"/"Milestone 1" and "End Date", where applicable. Thus, following the previous matching with the partner state, either by email or video-conference, we match the statistical data in accordance with the OECD Statistics Framework. In the context of the approval of Romania's participation as an associate member of the OECD Base Erosion and Profit Shifting (BEPS) Project, our country has committed to implementing the four minimum standards of BEPS, including Action 14 on dispute resolution mechanisms - with an emphasis on Mutual Agreement Procedure policies and practices. As a result of the review of the accession process, some deviations from OECD standards were identified, in terms of policies and practices, so, following the recommendations made by the FTA MAP Forum, the direction of action was also targeted in order to remedy the mismatches reported with other jurisdictions regarding MAP Statistics. Through Romania's firm commitment, and in accordance with OECD standards in the field of MAP policies and practices, all MAP cases have been re-analyzed and revised in terms of "Date of receipt"/"Start Date"/"Milestone 1" and "End Date", where applicable. Thus, following the previous matching with the partner state, either by email or video-conference, we match the statistical data in accordance with the OECD Statistics Framework.</p> <p>Notes on the computation of average time</p> <p>i) A MAP request submitted by the taxpayer to one or both Contracting States to a tax treaty, if include all the information and documentation required for the competent authority to examine the MAP request, then the "start" date is set by: - one week from the date of notification by the competent authority that receives the MAP request from the taxpayer, or, - five weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date. If the competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation within three months from the receipt of the MAP submission, in which case the "start" date is the date when such missing information and/or documentation is received by that competent authority, whichever is the later date. ii) The "end" date of a MAP case is the date of an official communication from the competent authority to the taxpayer to inform him of the outcome of its MAP request; or the date when the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request. iii) The average time calculated for closing pre-2016 cases is based on the "Start Date" and "End Date".</p> <p>Other Notes on Annex A</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	6	1	0	0	1	0	0	0	0	0	0	6
	Germany	13	4	0	0	0	0	0	0	0	0	0	17
	Spain	12	2	0	0	0	0	0	0	0	0	0	14
	France	6	4	0	0	0	0	0	0	0	0	0	10
	Italy	14	9	0	0	1	0	0	0	0	1	0	21
Row 2	Netherlands	5	3	0	0	0	0	0	0	0	0	0	8
	Treaty Partners (de minimis rule applies)	9	6	1	0	0	0	0	0	0	0	0	14
	Total	65	29	1	0	2	0	0	0	0	1	0	90
Notes: The 2024 start inventory for post-2015 attribution/allocation MAP cases differs by 31 cases from the 2023 end inventory due to a late reconciliation.													

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	6	1	0	0	0	0	2	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	12	8	0	2	0	0	1	0	0	0	0	17
	Total	18	9	0	2	0	0	3	0	0	0	0	22
Notes: The 2024 start inventory for post-2015 other MAP cases differs by 11 cases from the 2023 end inventory due to a late reconciliation.													

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	53
>=2 and <4 years old	21
>=4 and <6 years old	23
>=6 years old	15

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	68.22	2.40	8.68	59.54
Row 2	Italy	46.80	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	3.51	1.08	n.a.	n.a.
	Total	41.33	1.45	8.68	59.54
Notes:					

Annex B

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

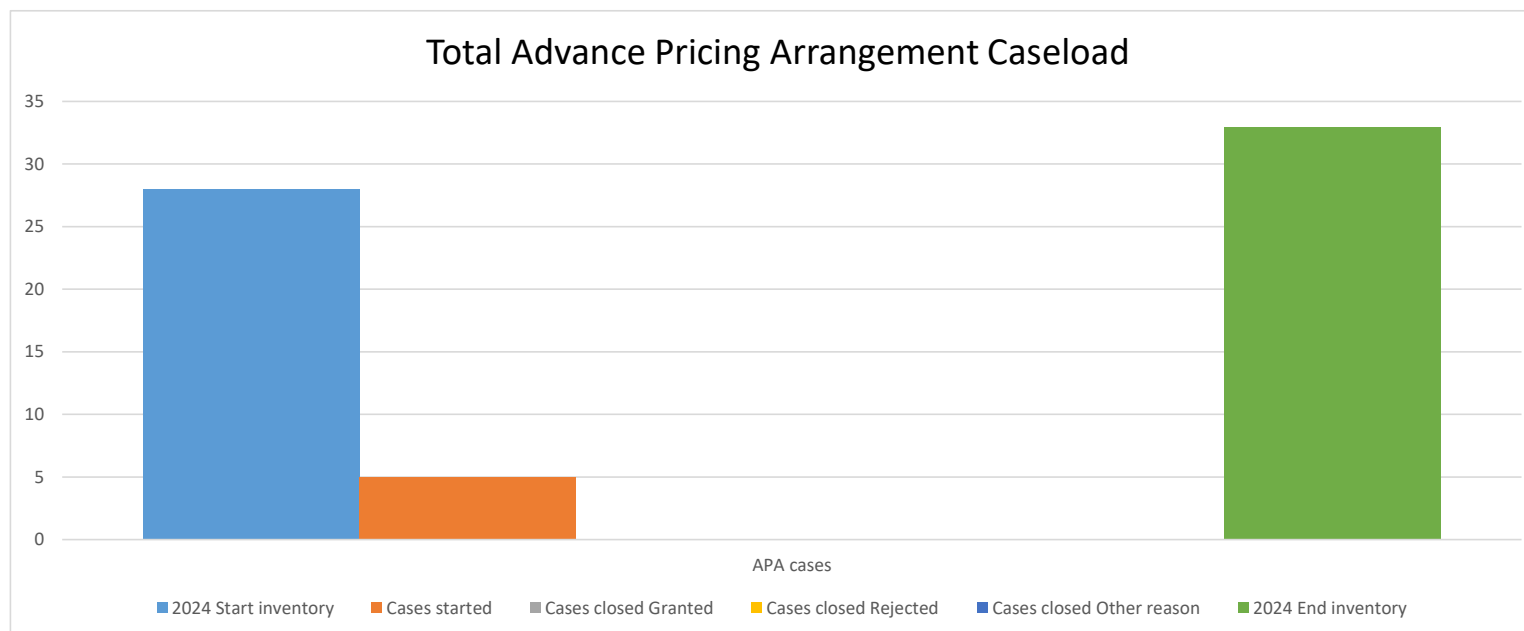
Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	39.51
Notes:	

	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	54.82	0.56	15.34	39.48
Row 2	Treaty Partners (de minimis rule applies)	45.97	5.94	7.24	42.67
	Total	49.51	3.79	11.29	41.08
	Notes:				

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	n.a.
	Cases closed in the Bilateral stage	51.79
Notes:		

	Table 3: All MAP Cases				
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	45.87	2.75	10.77	44.77
	Notes:				

Romania

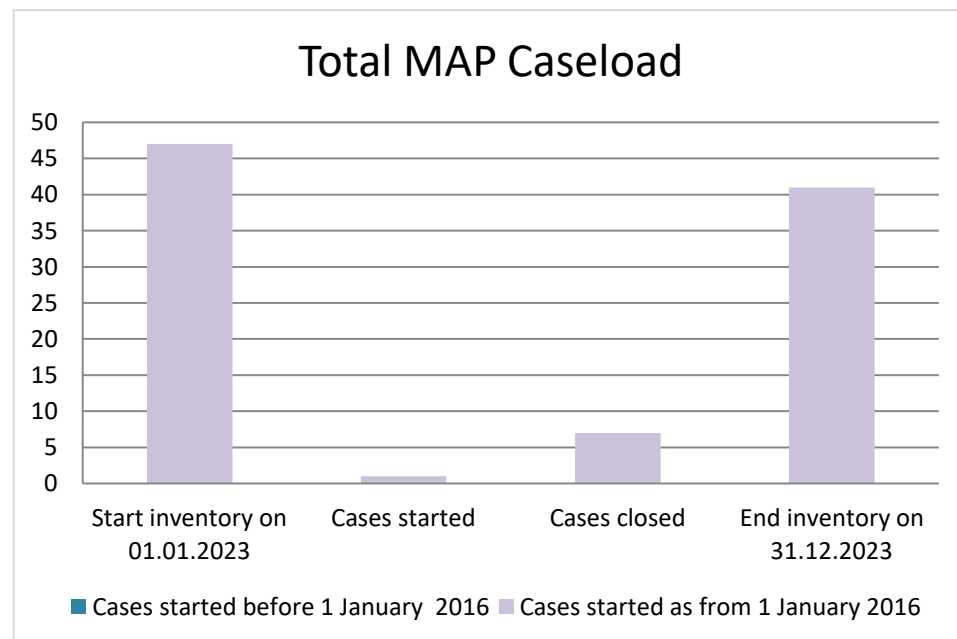


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	28	5	0	0	0	33	n.a.

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
	28	5	0	0	0	33	n.a.
<u>Notes:</u>							
Reporting period followed		From 2024-01-01 to 2024-12-31					
Definition of "Start Date" and "End Date" followed:		Definition of the "Start Date" and "End Date" followed: Start Date is considered to be the date of submitting the request of the taxpayer; End Date is considered the date of approval of the bilateral agreement by the Order of the President of Romanian National Agency for Fiscal Administration.					
Definition of "APAs concluded during the reporting period" followed:		Definition of "APAs granted during the reporting period" followed: APA is considered to be granted at the the date of approval of the bilateral agreement by the Order of the President of Romanian National Agency for Fiscal Administration					
Further information		According to the Romanian national legislation a taxpayer has to submit an APA request, distinctly, for each transaction between the same affiliated companies.					

Romania

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	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	40	1	7	34
Other cases	7	0	0	7

Average time needed to close MAP cases

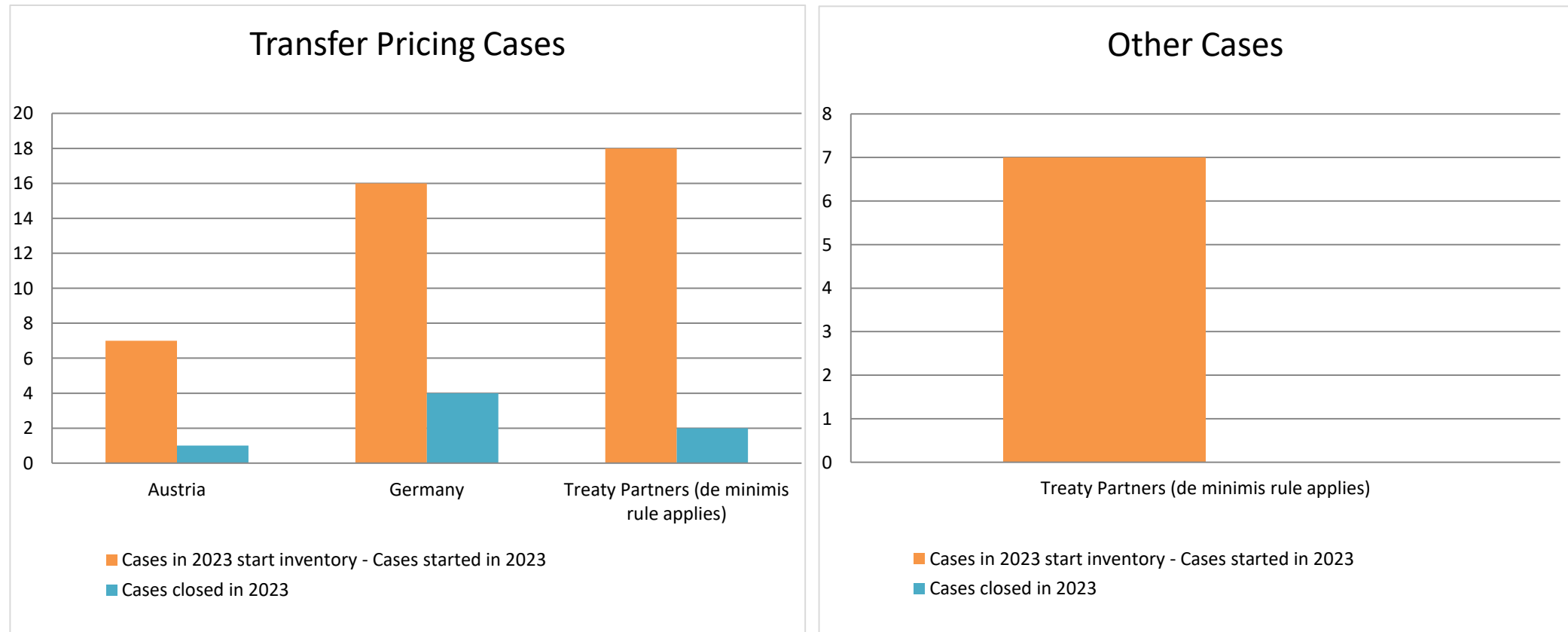
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.76	23.82	23.66	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

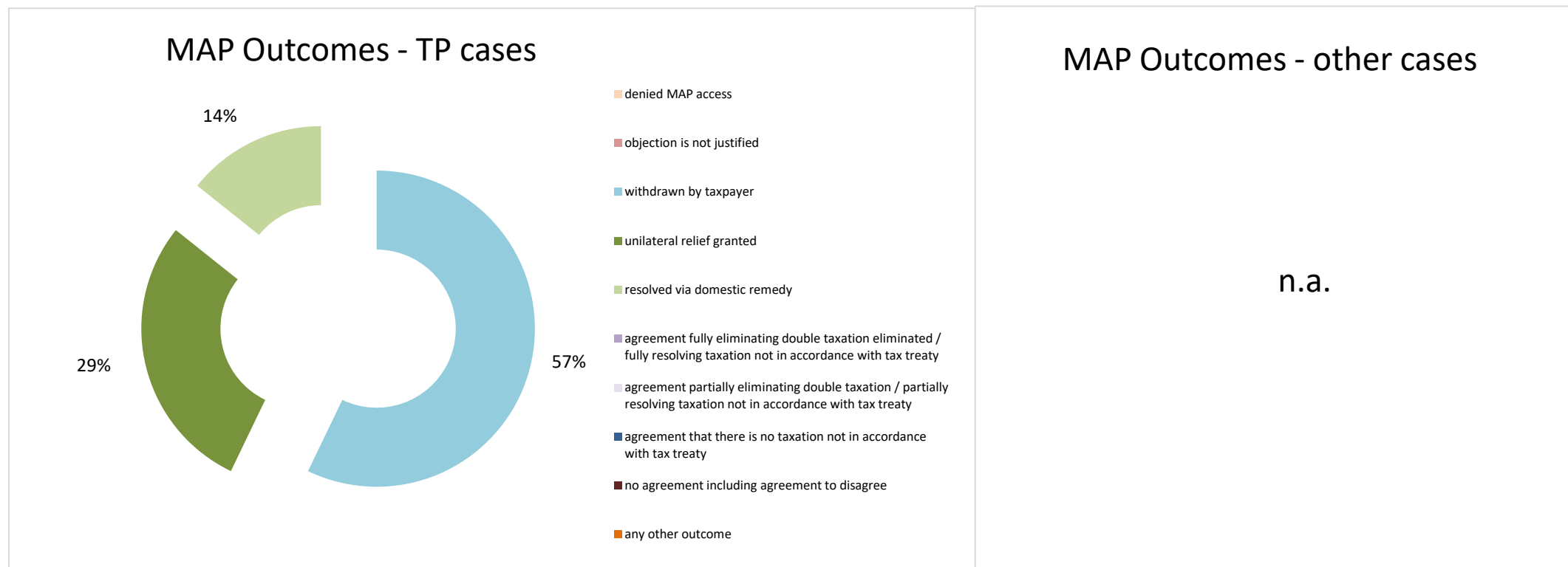
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	4	2	1	0	0	0	0	0	7
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	4	2	1	0	0	0	0	0	7
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
All cases	0	0	4	2	1	0	0	0	0	0	7

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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 3	Total	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Notes:														
Definition of a MAP case and counting of MAP cases			(i) From the Romanian Fiscal Competent Authority point of view, a MAP case represents a MAP request submitted by the taxpayer, in the analysis stage regarding the existence/non-existence of double taxation. (ii) From the Romanian Fiscal Competent Authority point of view, the counting of MAP cases is made of the requests submitted to initiate the mutual agreement procedure and which are analyzed.											
Category of cases			(i) From the Romanian Fiscal Competent Authority perspective, an Attribution/Allocation MAP cases represent a MAP request filled in by a taxpayer based on transactions with affiliates. (ii) From the Romanian Fiscal Competent Authority perspective, Other MAP cases represent a MAP request submitted by a taxpayer related to all tax categories, except the ones in connection with the transactions with affiliates.											
Notes on the computation of average time			According to MAP Statistics Reporting Framework (updated December 2022).											

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	Austria	7	0	0	0	0	1	0	0	0	0	0	0	6
	Germany	15	1	0	0	4	0	0	0	0	0	0	0	12
Row 2	Treaty Partners (de minimis rule applies)	18	0	0	0	0	1	1	0	0	0	0	0	16
	Total	40	1	0	0	4	2	1	0	0	0	0	0	34
	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	Treaty Partners (de minimis rule applies)	7	0	0	0	0	0	0	0	0	0	0	7
	Total	7	0	0	0	0	0	0	0	0	0	0	7
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	0
>=2 and <4 years old	0
>=4 and <6 years old	0
>=6 years old	0

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	Austria	0.00	46.65	n.a.	n.a.
	Germany	0.00	24.95	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	23.66	10.14	47.31	n.a.
	Total	6.76	23.82	23.66	n.a.
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	n.a.
	Cases closed in the Bilateral stage	n.a.
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	Total	n.a.	n.a.	n.a.
Notes:				

Annex B

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

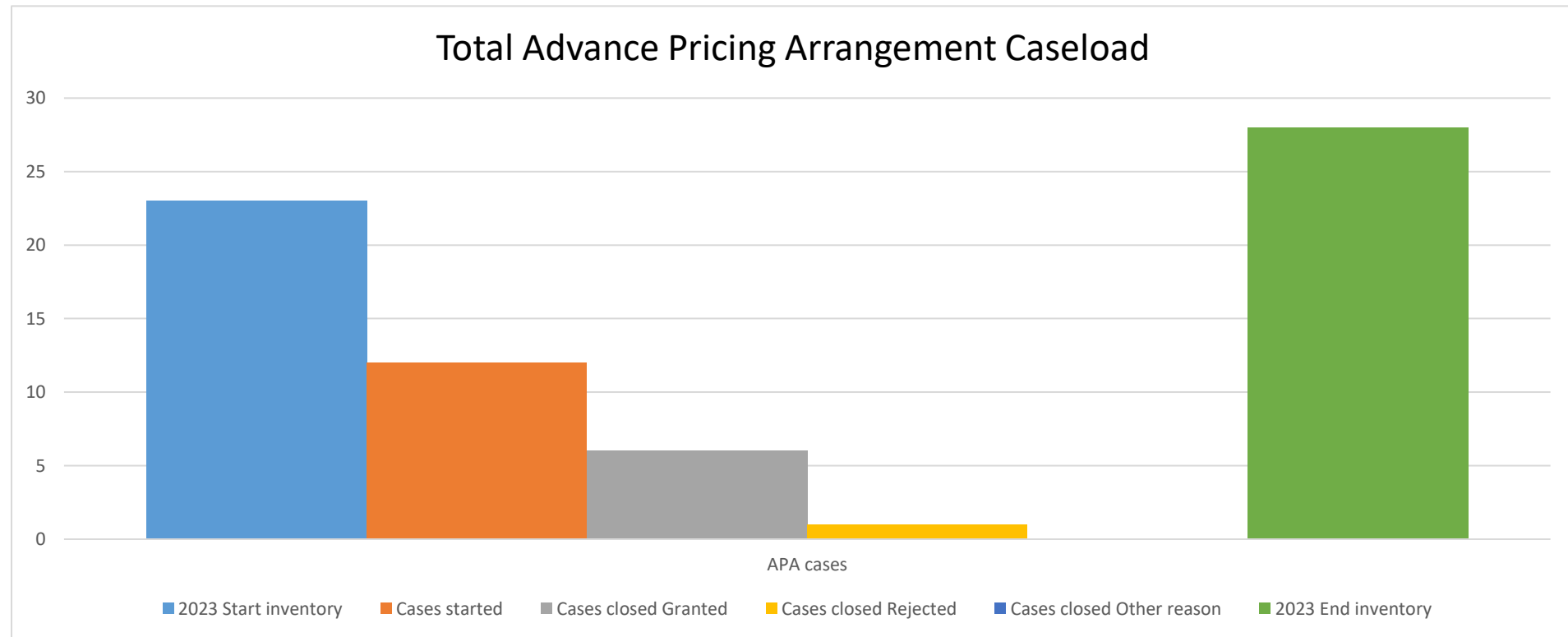
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	n.a.
Notes:	

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	n.a.	n.a.	n.a.
Notes:				

Romania

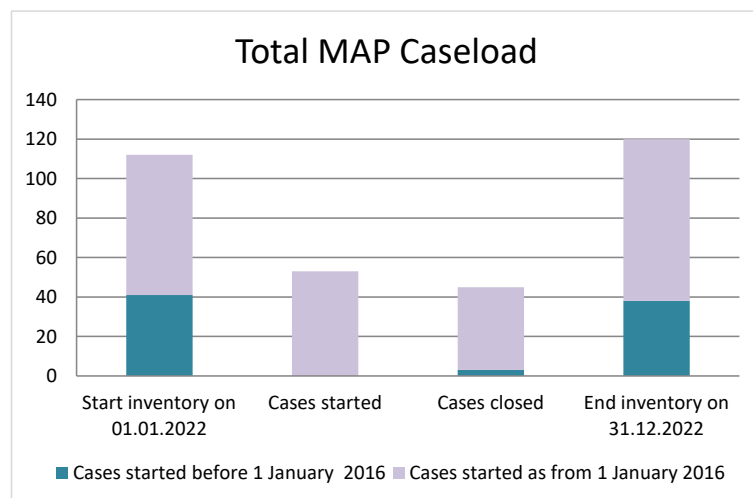


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	23	12	6	1	0	28	40.53

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
	23	12	6	1	0	28	40.53
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						
Definition of "Start Date" and "End Date" followed:	Definition of the "Start Date" and "End Date" followed: Start Date is considered to be the date of submitting the request of the taxpayer; End Date is considered the date of approval of the bilateral agreement by the Order of the President of Romanian National Agency for Fiscal Administration.						
Definition of "APAs concluded during the reporting period" followed:	Definition of "APAs granted during the reporting period" followed: APA is considered to be granted at the the date of approval of the bilateral agreement by the Order of the President of Romanian National Agency for Fiscal Administration						
Further information	According to the Romanian national legislation a taxpayer has to submmmit an APA request, distinctly, for each transaction between the same affiliated companies.						

Romania



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	26	0	1	25
Other cases	15	0	2	13

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	47	46	36	57
Other cases	24	7	6	25

Average time needed to close MAP cases

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

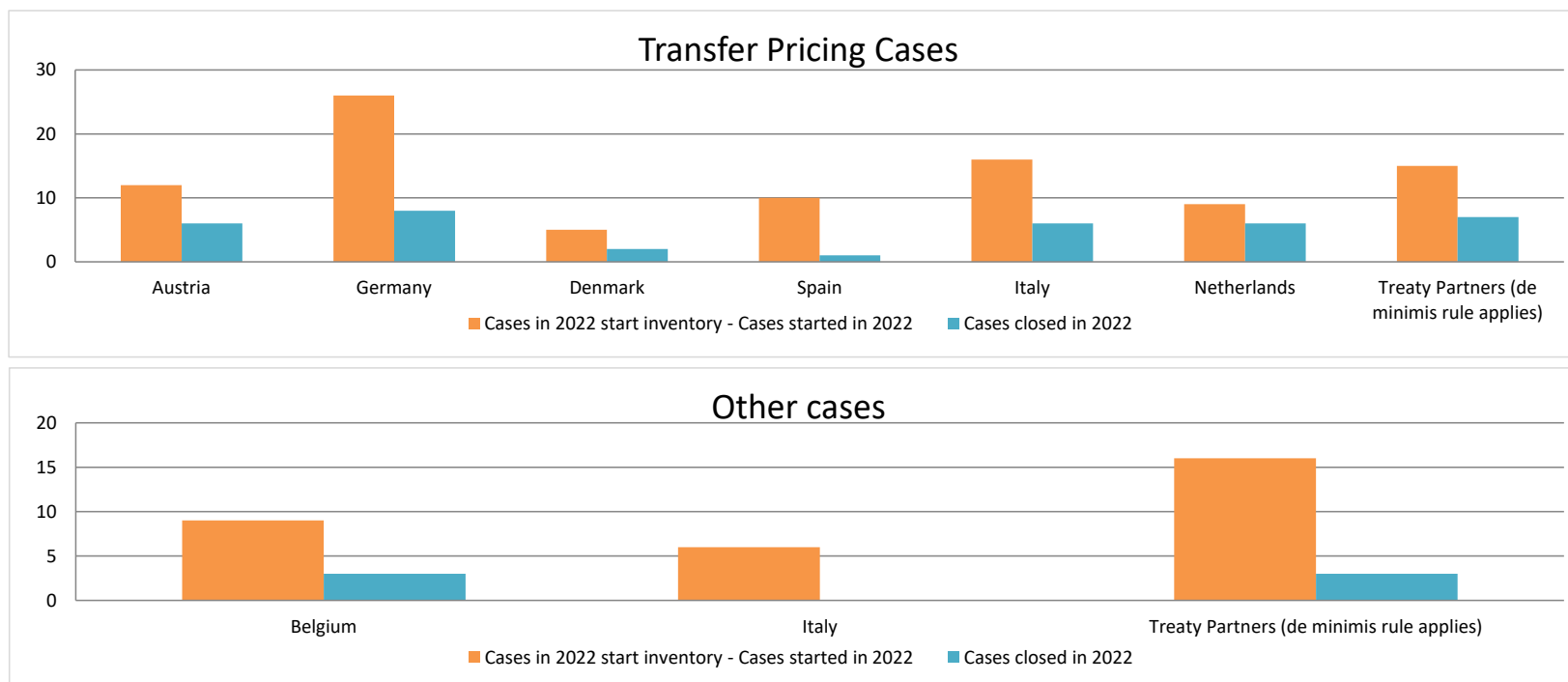
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	-	-	-	-
Other cases	-	-	-	-

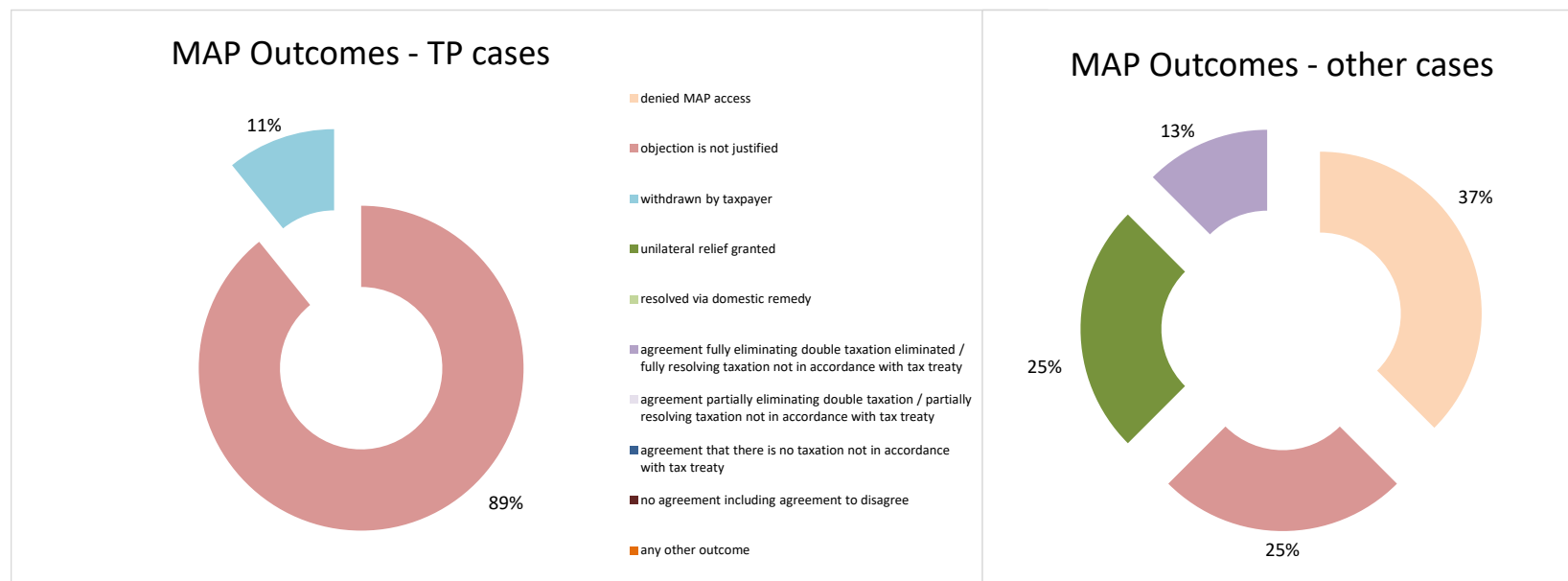
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

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

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



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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	33	4	0	0	0	0	0	0	0	37
Cases started before 1 January 2016	0	1	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	32	4	0	0	0	0	0	0	0	36
Other cases (all)	3	2	0	2	0	1	0	0	0	0	8
Cases started before 1 January 2016	2	0	0	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	1	2	0	2	0	1	0	0	0	0	6
All cases	3	35	4	2	0	1	0	0	0	0	45

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	26	0	1	0	0	0	0	0	0	0	0	25	0.00
Row 2	Others	15	2	0	0	0	0	0	0	0	0	0	13	0.00
Row 3	Total	41	2	1	0	0	0	0	0	0	0	0	38	0.00
Notes:														
Definition of a MAP case and counting of MAP cases			We mention the fact that from the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.											
Category of cases			For the attribution/allocation MAP cases, the Romanian competent fiscal authority considers all the tax payers who filled MAP requests having its object transactions with affiliates. For the attribution/allocation MAP cases, the Romanian competent fiscal authority considers all the tax payers who filled MAP requests having its object transactions with affiliates.											
Notes on the computation of average time			According to the OECD instructions .											

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	Austria	7	5	0	6	0	0	0	0	0	0	0	6
	Germany	13	13	0	8	0	0	0	0	0	0	0	18
	Denmark	2	3	0	2	0	0	0	0	0	0	0	3
	Spain	7	3	0	1	0	0	0	0	0	0	0	9
	Italy	6	10	0	4	2	0	0	0	0	0	0	10
	Netherlands	5	4	0	6	0	0	0	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	7	8	0	5	2	0	0	0	0	0	0	8
	Total	47	46	0	32	4	0	0	0	0	0	0	57
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	9	0	0	0	2	0	1	0	0	0	0	6
	Italy	3	3	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	12	4	1	2	0	0	0	0	0	0	0	13
	Total	24	7	1	2	0	2	0	1	0	0	0	25
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	Austria	0.00	0.00	0.00	0.00
	Germany	0.00	0.00	0.00	0.00
	Denmark	0.00	0.00	0.00	0.00
	Spain	0.00	0.00	0.00	0.00
	Italy	0.00	0.00	0.00	0.00
	Netherlands	0.00	0.00	0.00	0.00
Row 2	Treaty Partners (de minimis rule applies)	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
Notes:					

Annex B

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

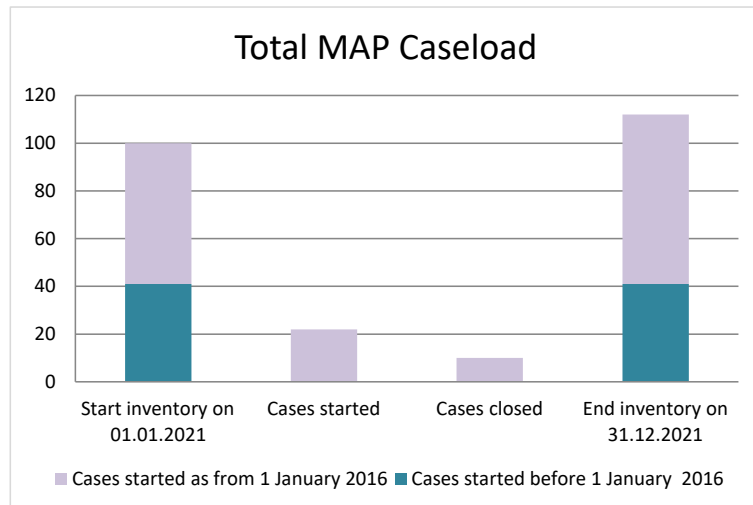
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Belgium	0.00	0.00	0.00	0.00
Row 2 Treaty Partners (de minimis rule applies)	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Notes:					

Romania



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	26	0	0	26
Other cases	15	0	0	15

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	40	16	9	47
Other cases	19	6	1	24

Average time needed to close MAP cases

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

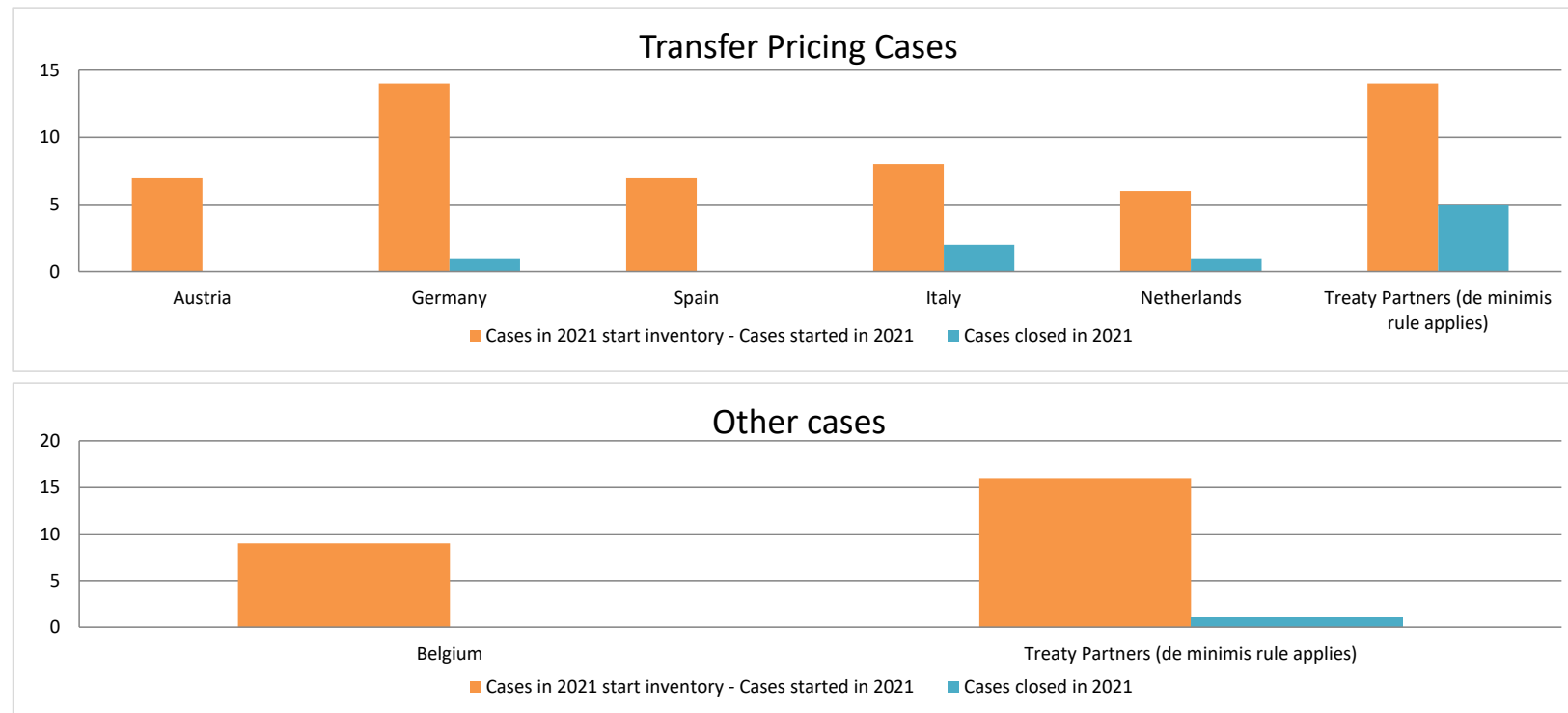
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0	27.11	n.a.	n.a.
Other cases	43.89	1.15	43.89	43.89

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>

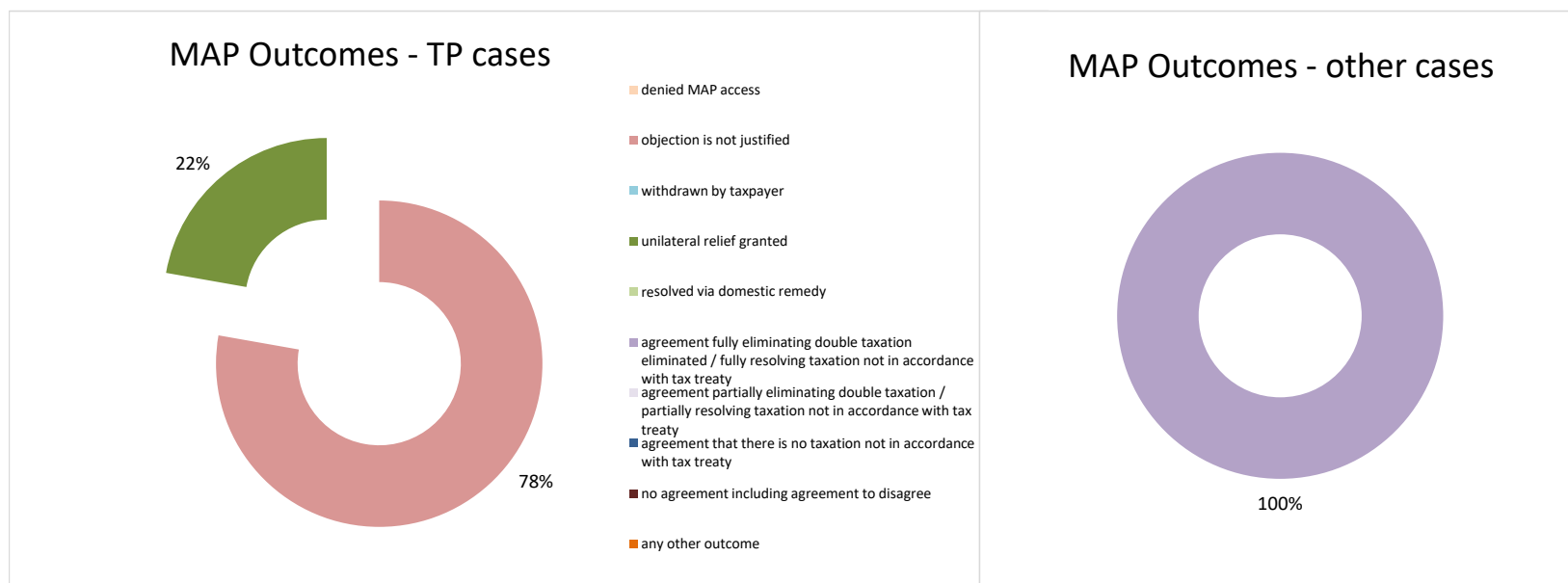
Overview of MAP partners (only for cases started as from 1 January 2016)

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 at least 5. The relevant MAP statistics are aggregated under this category.

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	7	0	2	0	0	0	0	0	0	9
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	7	0	2	0	0	0	0	0	0	9
Other cases (all)	0	0	0	0	0	1	0	0	0	0	1
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	0	0	0	1	0	0	0	0	1
All cases	0	7	0	2	0	1	0	0	0	0	10

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	26	0	0	0	0	0	0	0	0	0	0	26	n.a.
Row 2	Others	15	0	0	0	0	0	0	0	0	0	0	15	n.a.
Row 3	Total	41	0	0	0	0	0	0	0	0	0	0	41	n.a.
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases		We mention the fact that from the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.												
Category of cases		For the Attribution/Allocation cases, the Romanian competent fiscal authority considers all the taxpayers who filled MAP requests having its object transactions with affiliates. For Other cases, the Romanian competent fiscal authority considers all the taxpayers who filled MAP requests having its object all of the categories of taxes, with exception of the taxpayers who had transactions with affiliates.												
Notes on the computation of average time		According to the OECD instructions.												

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	7	0	0	0	0	0	0	0	0	0	0	7
	Germany	10	4	0	1	0	0	0	0	0	0	0	13
	Spain	7	0	0	0	0	0	0	0	0	0	0	7
	Italy	5	3	0	1	0	1	0	0	0	0	0	6
	Netherlands	4	2	0	1	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	7	7	0	4	0	1	0	0	0	0	0	9
	Total	40	16	0	7	0	2	0	0	0	0	0	47
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Belgium	5	4	0	0	0	0	0	0	0	0	0	0	9
Row 2 Treaty Partners (de minimis rule applies)	14	2	0	0	0	0	0	1	0	0	0	0	15
Total	19	6	0	0	0	0	0	1	0	0	0	0	24
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	Germany	0.00	33.96	n.a.	n.a.
	Italy	0.00	18.46	n.a.	n.a.
	Netherlands	0.00	33.96	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	0.00	27.82	n.a.	n.a.
	Total	0.00	27.11	n.a.	n.a.
Notes:					

Annex B

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

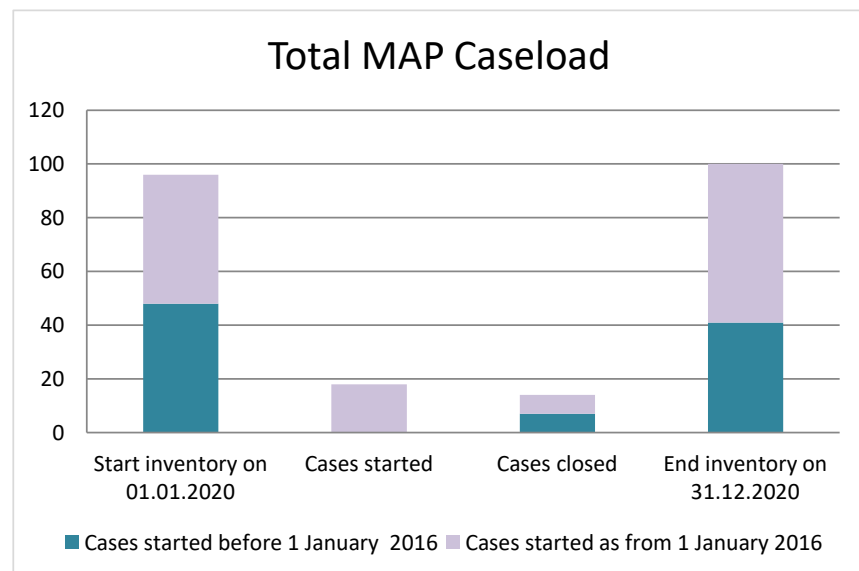
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	43.89	1.15	43.89	43.89
Total	43.89	1.15	43.89	43.89
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	4.39	24.51	4.88
Notes:				

Romania



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	29	0	3	26
Other cases	19	0	4	15

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	29	14	3	40
Other cases	19	4	4	19

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	3.37
Other cases	5.70

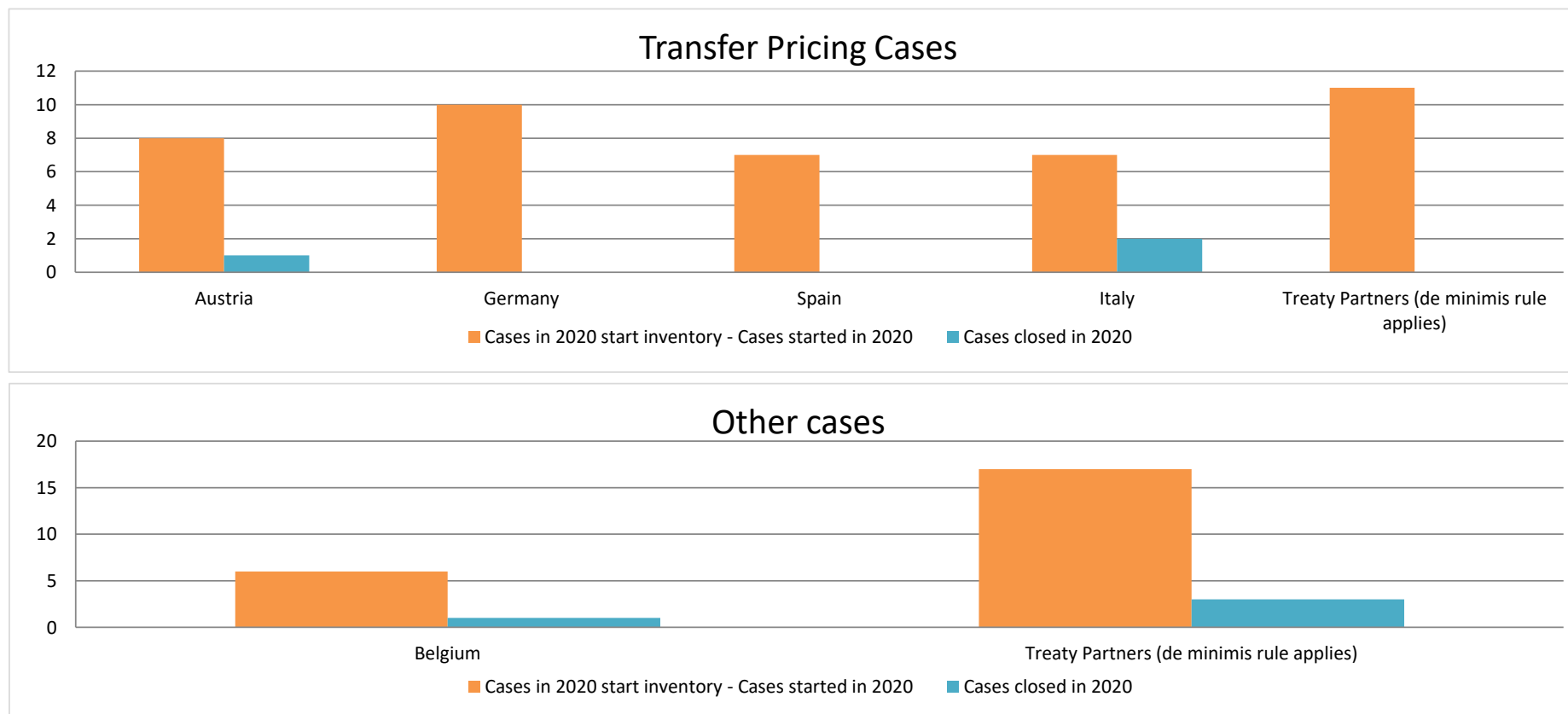
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	6.74	11.71	n.a.	n.a.
Other cases	17.09	12.99	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>

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

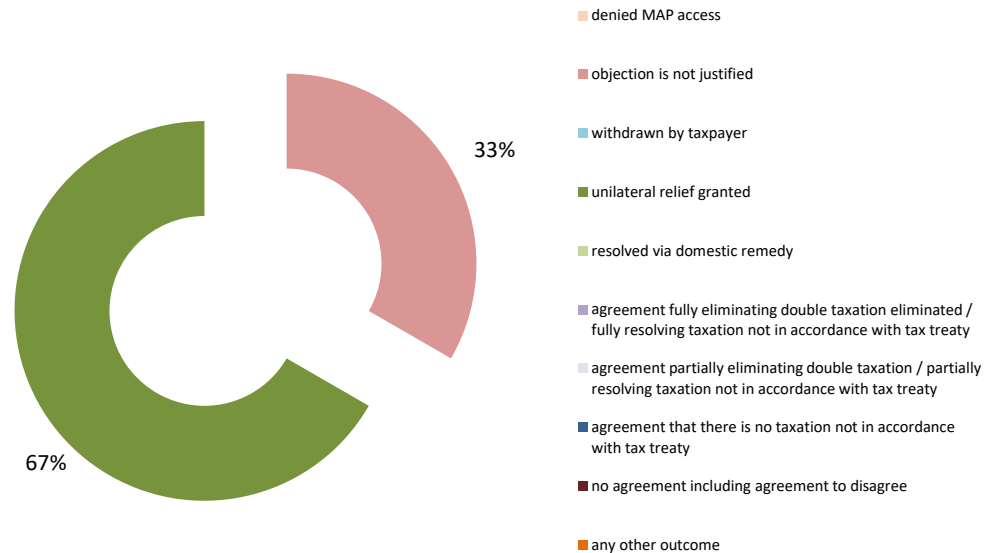
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



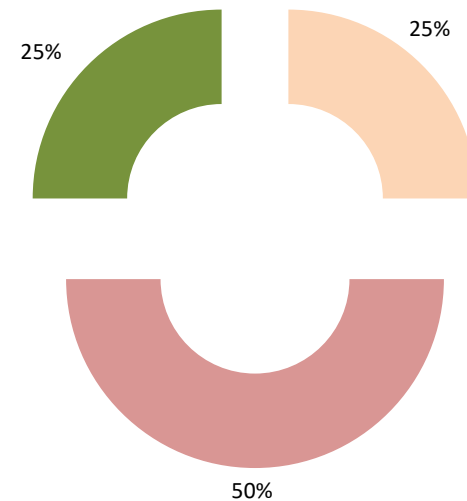
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



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

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	29	0	1	0	2	0	0	0	0	0	0	26	3.37
Row 2	Others	19	1	2	0	1	0	0	0	0	0	0	15	5.70
Row 3	Total	48	1	3	0	3	0	0	0	0	0	0	41	4.70

Notes:

From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.

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	Austria	8	0	0	1	0	0	0	0	0	0	0	7
	Germany	8	2	0	0	0	0	0	0	0	0	0	10
	Spain	0	7	0	0	0	0	0	0	0	0	0	7
Row 2	Italy	2	5	0	0	0	2	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	11	0	0	0	0	0	0	0	0	0	0	11
	Total	29	14	0	1	0	2	0	0	0	0	0	40
Notes: From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.													

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	4	2	1	0	0	0	0	0	0	0	0	0	5
Row 2 Treaty Partners (de minimis rule applies)	15	2	0	2	0	1	0	0	0	0	0	0	14
Total	19	4	1	2	0	1	0	0	0	0	0	0	19
Notes: From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Austria	0.00	32.84	n.a.	n.a.
Italy	10.11	1.15	n.a.	n.a.
Total	6.74	11.71	n.a.	n.a.
<p><u>Notes:</u></p> <p>From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.</p>				

Annex B

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

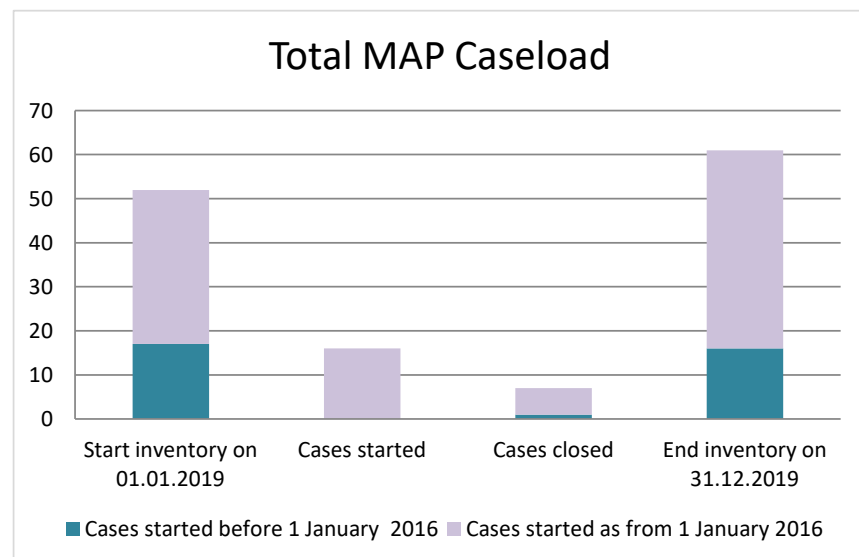
Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1		Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	0.00	0.85	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	22.78	h	n.a.	n.a.
	Total	17.09	12.99	n.a.	n.a.
Notes:					
From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.					

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	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.65	12.44	n.a.	n.a.
	<u>Notes:</u> From the point of view of the Romanian competent fiscal authority, number of MAP cases represent number of requests of initiating MAP filled by the taxpayers and at the stadium of analysis of the existence/non-existence of double taxation.				

Romania



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	15	0	1	14
Other cases	2	0	0	2

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	25	8	2	31
Other cases	10	8	4	14

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	86.53
Other cases	n.a.

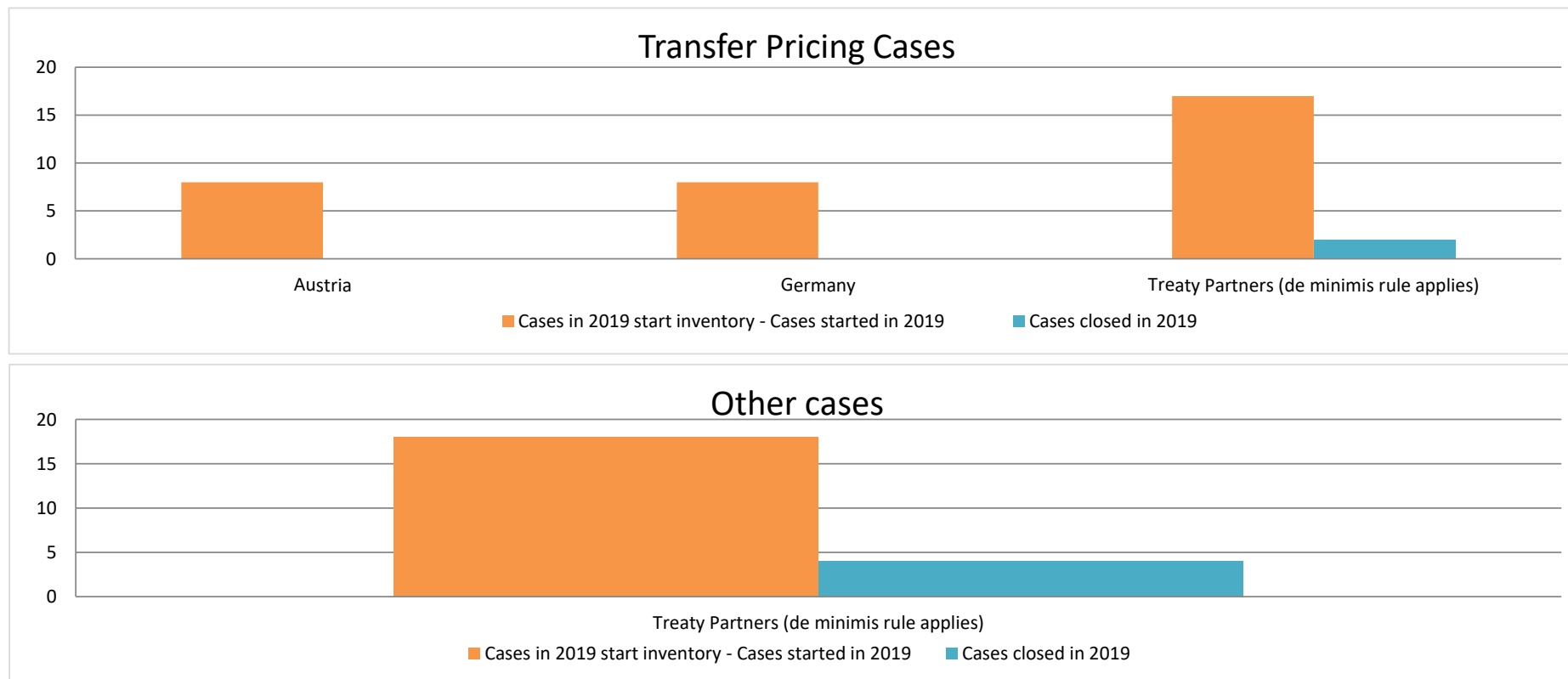
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	28.97	1.14	n.a.	n.a.
Other cases	9.52	8.91	3.29	34.78

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>

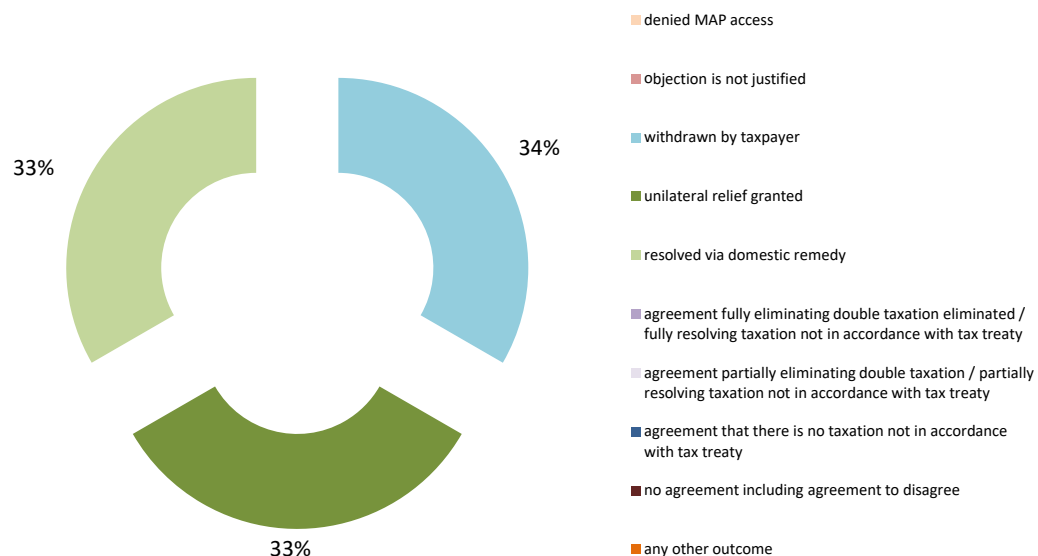
Overview of MAP partners (only for cases started as from 1 January 2016)

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

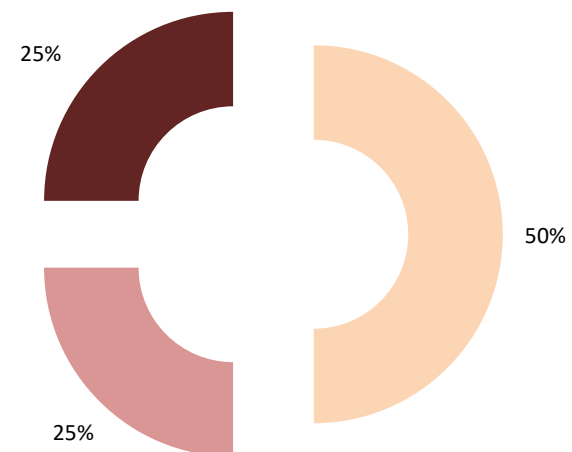


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	0	0	1	1	1	0	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	1	1	0	0	0	0	0	0	2
Other cases (all)	2	1	0	0	0	0	0	0	1	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	1	0	0	0	0	0	0	1	0	4
All cases	2	1	1	1	1	0	0	0	1	0	7

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	15	0	0	0	0	1	0	0	0	0	0	14	86.53
Row 2 Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3 Total	17	0	0	0	0	1	0	0	0	0	0	16	86.53
Notes:													
The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request from the taxpayer; and (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.													
A case with a treaty partner mentioned above, was closed via domestic remedy in the treaty partner jurisdiction in 2016 but the taxpayer informed about this in 2019; so Romania has reported it in its 2019 Statistics.													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	7	1	0	0	0	0	0	0	0	0	0	8
	Germany	6	2	0	0	0	0	0	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	12	5	0	0	1	1	0	0	0	0	0	15
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	25	8	0	0	1	1	0	0	0	0	0	31
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
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 Treaty Partners (de minimis rule applies)	10	8	2	1	0	0	0	0	0	0	1	0	14
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10	8	2	1	0	0	0	0	0	0	1	0	14
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
Treaty Partners (de minimis rule applies)	28.97	1.14	n.a.	n.a.
Total	28.97	1.14	n.a.	n.a.
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
Treaty Partners (de minimis rule applies)	9.52	8.91	3.29	34.78
Total	9.52	8.91	3.29	34.78
Notes: Receipt of taxpayer's MAP request to "Start": 24.23 (from 08.02.2017 to 18.01.2019)				

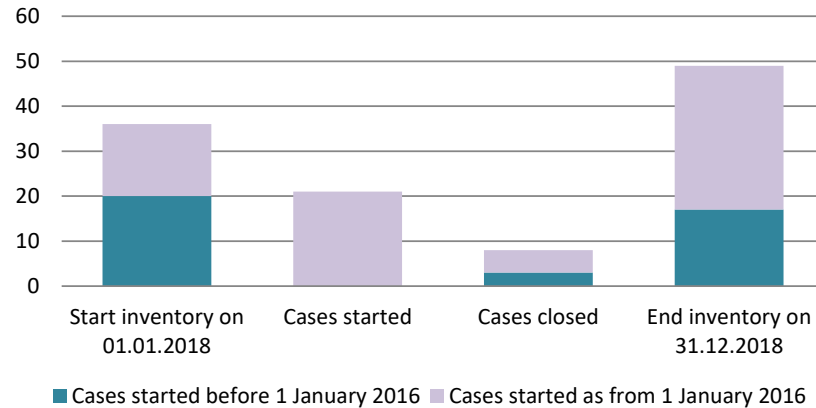
Annex B

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
	Total Average Time	16.00	6.32	3.29
Row 1	Notes:			

Romania

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	16	0	1	15
Other cases	4	0	2	2

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	10	17	3	24
Other cases	6	4	2	8

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	0.00
Other cases	15.77

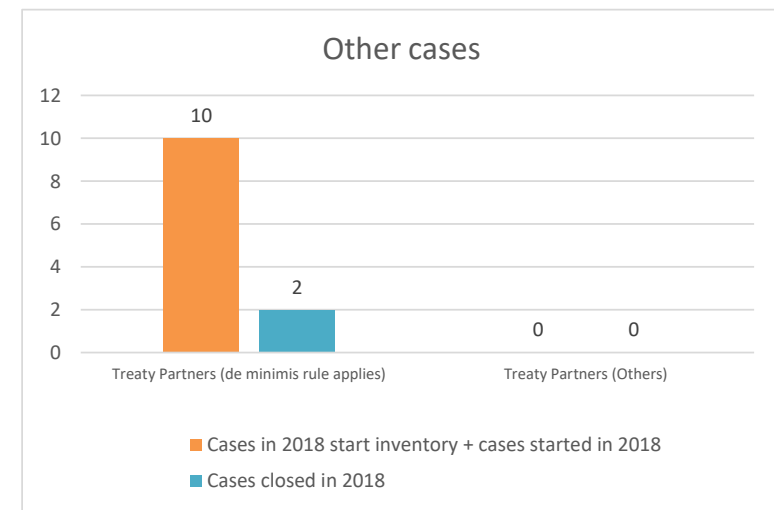
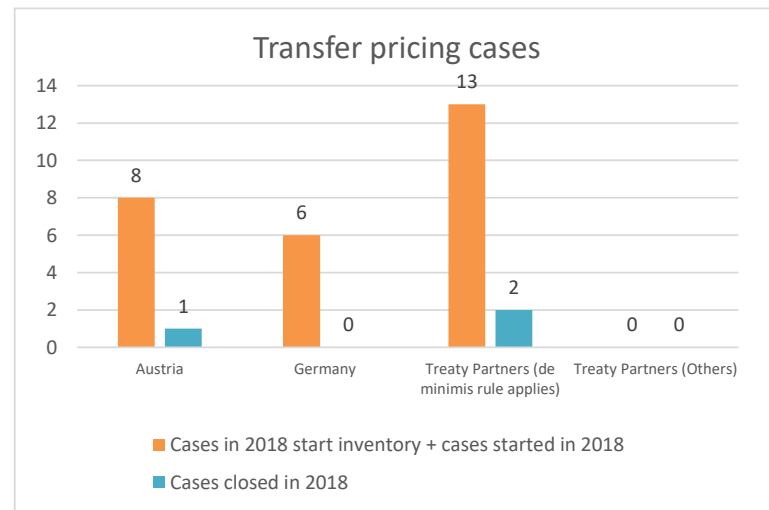
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of receipt of the MAP request from the taxpayer; and
 (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	7.64	5.24	n.a.	n.a.
Other cases	1.68	5.43	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>

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

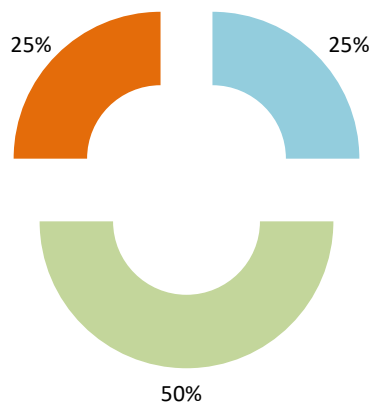
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



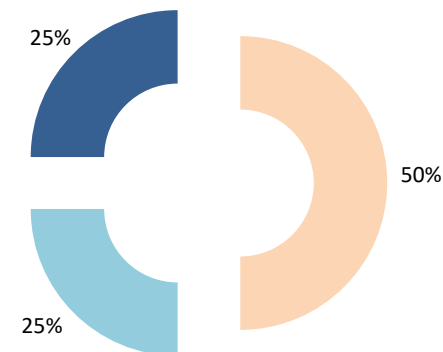
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



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

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

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	16	0	0	0	0	0	0	0	0	0	1	15	0.00
Row 2	Others	4	1	0	0	0	0	0	0	1	0	0	2	15.77
Row 3	Total	20	1	0	0	0	0	0	0	1	0	1	17	10.51

Notes:

- 1) One case with one of the treaty partners was received on 27 April 2015 and it was closed on 28 March 2018 as the taxpayer did not provide the requested information so the start date is considered to be the same as the end date. The time between the date Romania received the case and the date Romania closed it is 35 months.
- 2) One case received before 2016 with one of the treaty partners has the start date the same as the end date due to the fact that the request was not eligible for MAP and it was not considered in the statistics for 2016 and 2017, that is why Romania has 4 Other cases instead of 3. The case was received on 12 July 2013 in the treaty partner but was not initiated as it was not considered eligible for MAP. It was received by the Romanian competent authority on 15 December 2016. It was analyzed and it was denied MAP access on 14 December 2018. So the start date = the end date = 14 December 2018 in this case.
- 3) One case with one of the treaty partners received on 20 August 2015, the end date = 4 April 2018 so average time taken (in months) for closing pre-2016 cases during the reporting period = 31.53 months. This time was computed as the average between the 2 Other cases closed: $(0+31.53)/2 = 15.77$ months.
- 4) The average time taken to close pre-2016 cases was computed by applying the following rules:
 - (i) start date: the date of receipt of the MAP request from the taxpayer; and
 - (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	4	4	0	0	0	0	1	0	0	0	0	7
	Germany	5	1	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1	12	0	0	1	0	1	0	0	0	0	11
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	10	17	0	0	1	0	2	0	0	0	0	24
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 2 Treaty Partners (<i>de minimis</i> rule applies)	6	4	1	0	1	0	0	0	0	0	0	0	8
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	4	1	0	1	0	0	0	0	0	0	0	8
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 Austria	18.61	12.23	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	2.16	1.74	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	7.64	5.24	n.a.	n.a.
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 2	Treaty Partners (<i>de minimis</i> rule applies)	1.68	5.43	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	1.68	5.43	n.a.	n.a.
Notes:					

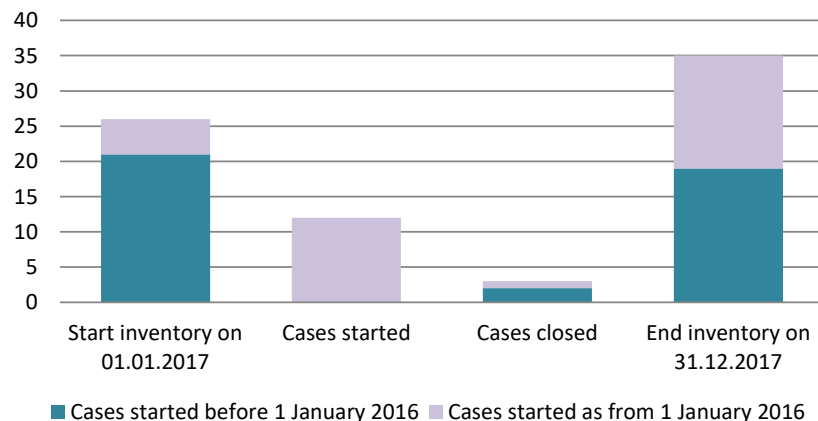
Annex B

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	5.25	5.31	n.a.	n.a.
	Notes:				

Romania

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	17	0	1	16
Other cases	4	0	1	3

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	9	1	10
Other cases	3	3	0	6

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	74.86
Other cases	99.25

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

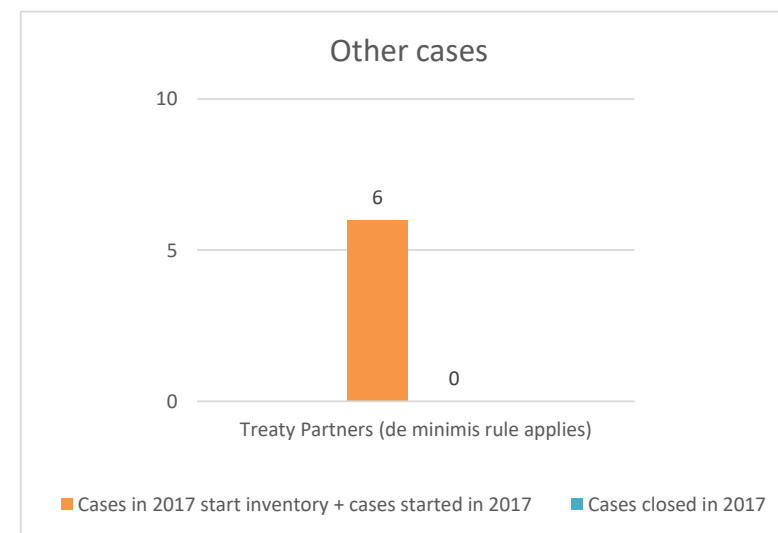
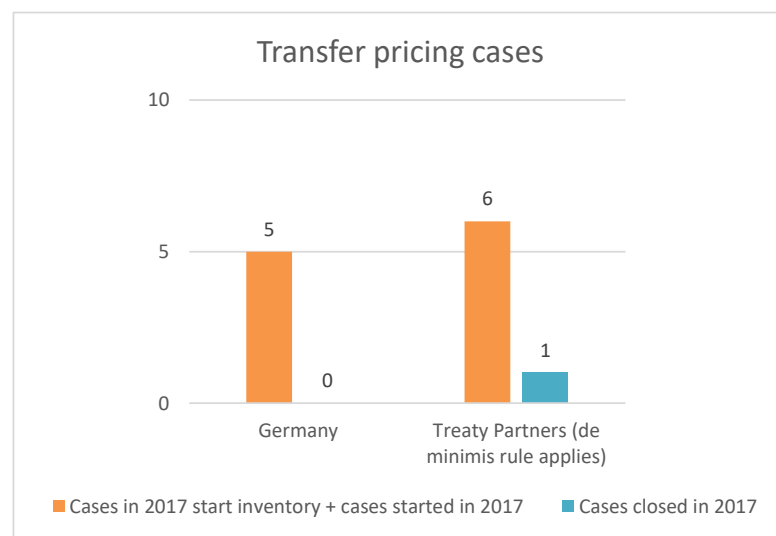
- (i) start date: the date of receipt of the MAP request from the taxpayer; and
- (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.60	1.15	n.a.	n.a.
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>

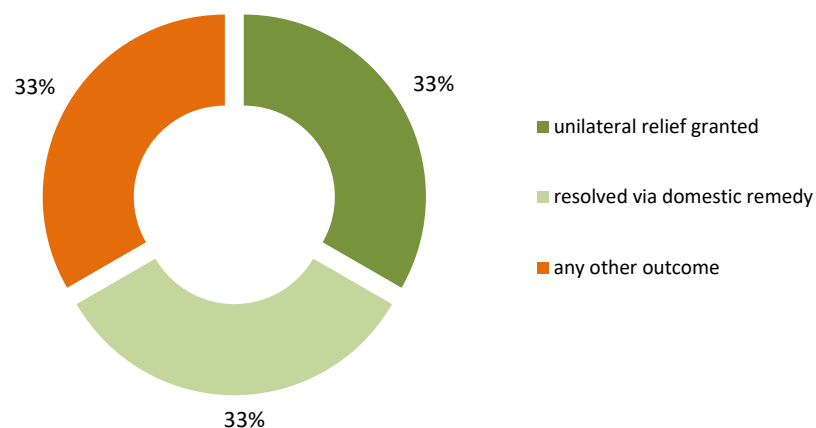
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

MAP Outcomes



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

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	17	0	0	0	0	1	0	0	0	0	0	16	74.86
Row 2	Others	4	0	0	0	0	0	0	0	0	0	1	3	99.25
Row 3	Total	21	0	0	0	0	1	0	0	0	0	1	19	87.06
Notes: The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP request from the taxpayer; and (ii) end date: the date when the taxpayer is informed of the outcome of the MAP.														

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
Germany	0	5	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (<i>de minimis</i> rule applies)	2	4	0	0	0	1	0	0	0	0	0	0	5
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	9	0	0	0	1	0	0	0	0	0	0	10
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)	3	3	0	0	0	0	0	0	0	0	0	0	6
Row 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	3	0	0	0	0	0	0	0	0	0	0	6
Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 2 Treaty Partners (de minimis rule applies)	2.60	1.15		
Row 3 Treaty Partners (Others)				
Total Average Time	2.60	1.15	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)				
Row 3 Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	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 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	2.60	1.15	n.a.	n.a.
	Notes:				