

Mutual Agreement Procedure Statistics per jurisdiction

Spain

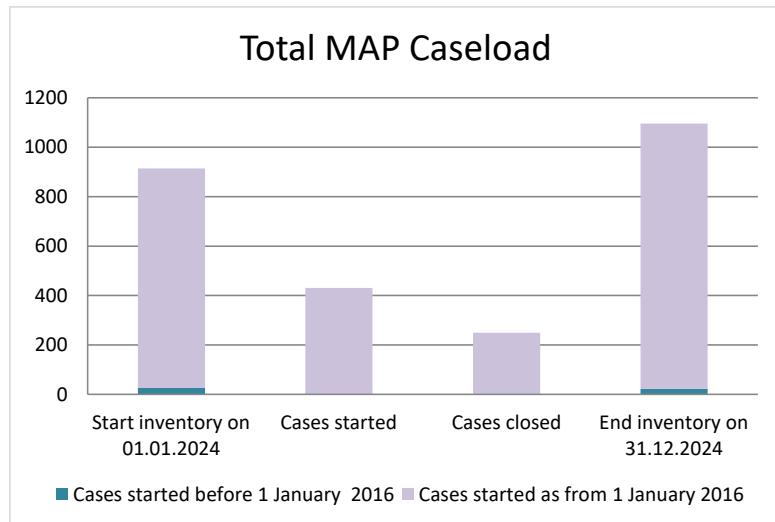
2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2024 (post-MAP Statistics Reporting
Framework)

2024 APA Statistics



Spain

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	10	0	1	9
Other cases	16	0	2	14

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	479	260	102	637
Other cases	409	171	144	436

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	114.00
Other cases	105.91

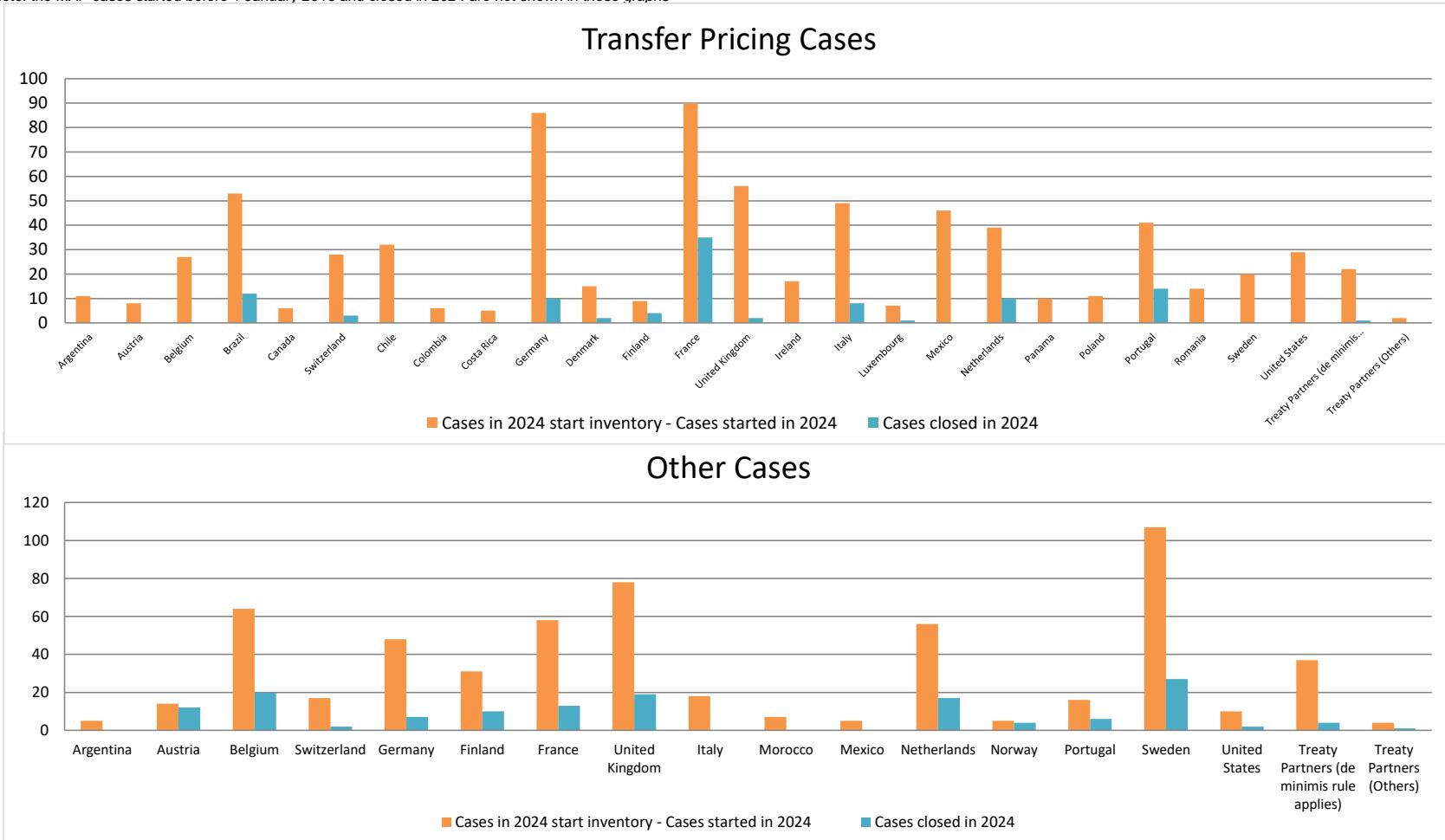
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	20.91	2.64	9.63	18.16
Other cases	27.58	3.01	11.67	26.12

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

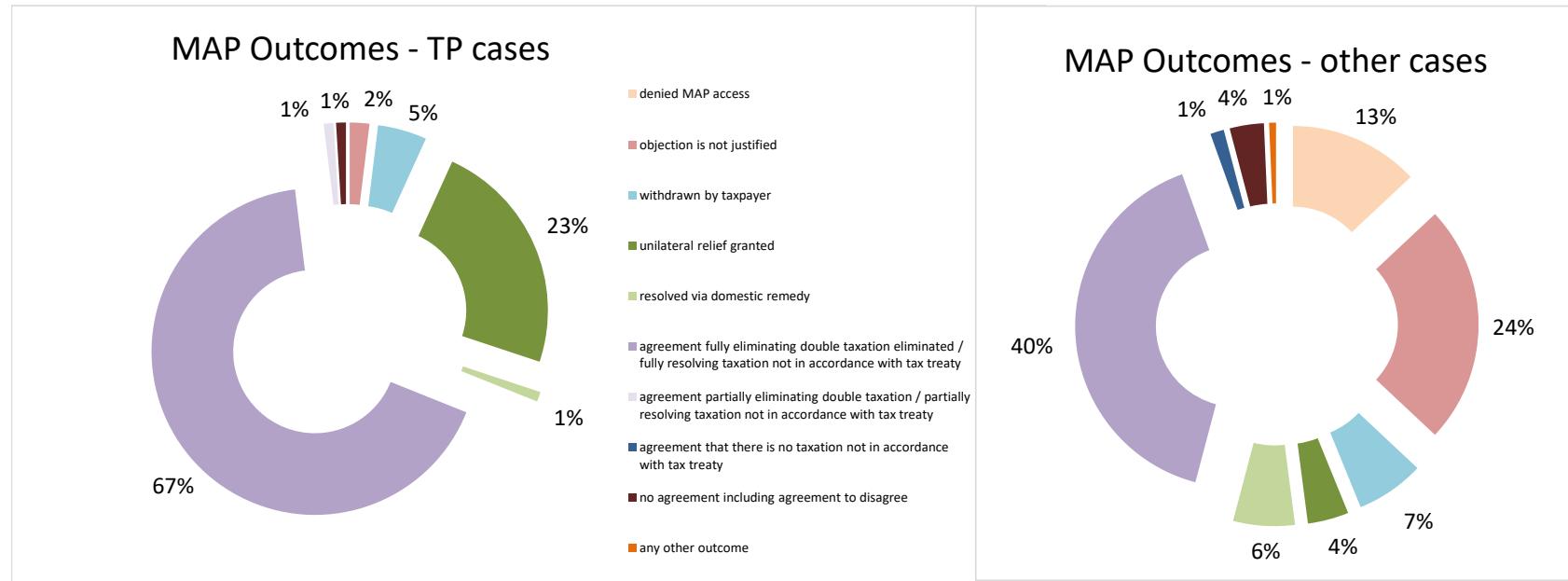
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	2	5	24	1	69	1	0	1	0	103
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	2	5	24	1	68	1	0	1	0	102
Other cases (all)	19	35	10	6	9	59	0	2	5	1	146
Cases started before 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	19	34	10	6	9	58	0	2	5	1	144
All cases	19	37	15	30	10	128	1	2	6	1	249

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	10	0	0	0	0	1	0	0	0	0	9	114.00
Row 2	Others	16	0	1	0	0	1	0	0	0	0	0	105.91
Row 3	Total	26	0	1	0	0	2	0	0	0	0	23	108.61
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases The definition of a MAP case and its counting follow the MAP Statistics Reporting Framework</p> <p>Category of cases The definition used to categorise MAP cases are referred to item (c) of its Annex C</p> <p>Potential mismatches between 2024 start inventory and 2023 end inventory</p> <p>Notes on the computation of average time The definitions of Start Date, End Date and average time taken follow the MAP Statistics Reporting Framework</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	Argentina	5	6	0	0	0	0	0	0	0	0	0	11
	Austria	8	0	0	0	0	0	0	0	0	0	0	8
	Belgium	20	7	0	0	0	0	0	0	0	0	0	27
	Brazil	25	28	0	0	4	8	0	0	0	0	0	41
	Canada	5	1	0	0	0	0	0	0	0	0	0	6
	Switzerland	21	7	0	0	0	0	1	2	0	0	0	25
	Chile	17	15	0	0	0	0	0	0	0	0	0	32
	Colombia	6	0	0	0	0	0	0	0	0	0	0	6
	Costa Rica	5	0	0	0	0	0	0	0	0	0	0	5
	Germany	56	30	0	0	1	0	0	9	0	0	0	76
	Denmark	7	8	0	0	0	0	0	2	0	0	0	13
	Finland	7	2	0	0	0	0	0	4	0	0	0	5
	France	53	37	0	2	0	15	0	17	1	0	0	55
	United Kingdom	33	23	0	0	0	0	0	2	0	0	0	54
	Ireland	17	0	0	0	0	0	0	0	0	0	0	17
	Italy	30	19	0	0	0	1	0	7	0	0	0	41
	Luxembourg	4	3	0	0	0	0	0	0	0	0	1	6
	Mexico	24	22	0	0	0	0	0	0	0	0	0	46
	Netherlands	28	11	0	0	0	0	0	10	0	0	0	29
	Panama	3	7	0	0	0	0	0	0	0	0	0	10
	Poland	10	1	0	0	0	0	0	0	0	0	0	11
	Portugal	25	16	0	0	0	0	0	14	0	0	0	27
	Romania	12	2	0	0	0	0	0	0	0	0	0	14
	Sweden	18	2	0	0	0	0	0	0	0	0	0	20
	United States	19	10	0	0	0	0	0	0	0	0	0	29
	Treaty Partners (de minimis rule applies)	19	3	0	0	0	0	0	1	0	0	0	21
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	479	260	0	2	5	24	1	68	1	0	1	637
Row 2	Notes: The 2024 start inventory for post-2015 attribution/allocation MAP cases differs by one case from the 2023 end inventory due to one case not reported as started in 2023.												
Row 3													

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									
	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	Argentina	5	0	0	0	0	0	0	0	0	0	0	0	5		
	Austria	13	1	1	1	0	0	0	10	0	0	0	0	2		
	Belgium	38	26	4	7	0	1	3	5	0	0	0	0	44		
	Switzerland	17	0	0	0	1	0	0	0	0	0	0	1	15		
	Germany	43	5	0	3	1	0	1	2	0	0	0	0	41		
	Finland	18	13	0	1	4	0	1	3	0	0	1	0	21		
	France	25	33	3	0	0	0	0	5	0	1	4	0	45		
	United Kingdom	58	20	0	7	0	1	1	9	0	1	0	0	59		
	Italy	14	4	0	0	0	0	0	0	0	0	0	0	18		
	Morocco	6	1	0	0	0	0	0	0	0	0	0	0	7		
	Mexico	5	0	0	0	0	0	0	0	0	0	0	0	5		
	Netherlands	36	20	8	1	2	2	0	4	0	0	0	0	39		
	Norway	4	1	0	0	0	2	0	2	0	0	0	0	1		
	Portugal	14	2	1	0	0	0	1	4	0	0	0	0	10		
	Sweden	76	31	2	12	0	0	2	11	0	0	0	0	80		
Row 2	United States	4	6	0	1	1	0	0	0	0	0	0	0	8		
	Treaty Partners (de minimis rule applies)	30	7	0	0	1	0	0	3	0	0	0	0	33		
	Treaty Partners (Others)	3	1	0	1	0	0	0	0	0	0	0	0	3		
Row 3	Total	409	171	19	34	10	6	9	58	0	2	5	1	436		
	Notes:	The 2024 start inventory for post-2015 other MAP cases differs by one case from the 2023 end inventory due to: - two cases not reported as started in 2023 - one case that started in 2022 and duplicated in 2023														

Annex B

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

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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		709
≥2 and <4 years old		249
≥4 and <6 years old		82
≥6 years old		52

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	Brazil	8.23	0.58	n.a.	n.a.
	Switzerland	16.78	3.34	11.06	14.10
	Germany	30.99	10.01	10.97	20.02
	Denmark	40.73	1.69	29.00	11.74
	Finland	18.48	4.22	7.07	11.41
	France	14.06	2.72	12.52	12.37
	United Kingdom	16.95	0.95	6.64	10.31
	Italy	25.64	0.99	11.30	15.97
	Luxembourg	28.34	0.89	4.80	23.54
	Netherlands	35.01	0.88	5.16	29.85
Row 2	Portugal	27.45	1.12	5.71	21.74
	Treaty Partners (de minimis rule applies)	24.89	1.15	8.58	16.31
	Total	20.91	2.64	9.63	18.16
Notes:					

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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	2.41
	Cases closed in the Bilateral stage	26.88
	<u>Notes:</u>	

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	30.95	1.63	21.12	12.60
	Belgium	26.06	1.27	8.55	30.49
	Switzerland	52.16	2.15	22.52	29.64
	Germany	47.15	1.24	24.29	24.48
	Finland	16.81	3.23	9.97	26.20
	France	40.19	1.46	13.18	34.59
	United Kingdom	18.07	10.56	11.97	18.64
	Netherlands	11.46	2.43	6.90	25.70
	Norway	28.56	3.26	12.75	25.22
	Portugal	11.65	1.15	4.33	7.13
Row 2	Sweden	40.53	1.87	8.05	35.97
	United States	1.86	1.50	n.a.	n.a.
Row 3	Treaty Partners (de minimis rule applies)	24.43	2.02	5.28	21.45
	Treaty Partners (Others)	36.39	1.15	21.47	14.93
Total		27.58	3.01	11.67	26.12
Notes:					

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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	11.87
Cases closed in the Bilateral stage		35.44
<u>Notes:</u>		

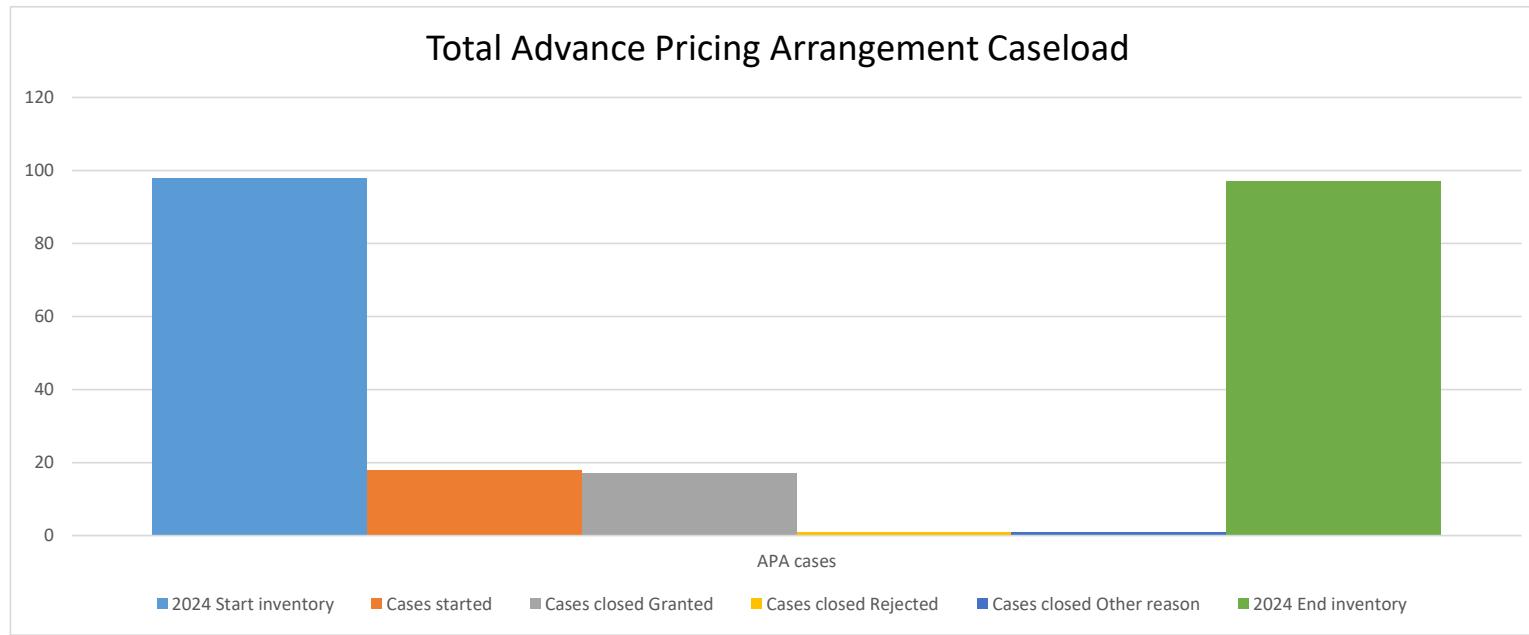
Annex B

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

Table 3: All MAP Cases					
		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	24.82	2.86	10.77	22.60
Notes:					

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
Notes:	98	18	17	1	1	97	39.54
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start date: when the APA request is received by the tax administration End date: When the APA is signed by all the competent authorities						
Definition of "APAs concluded during the reporting period" followed:	An APA is concluded when is signed by all the competent authorities.						
Further information							

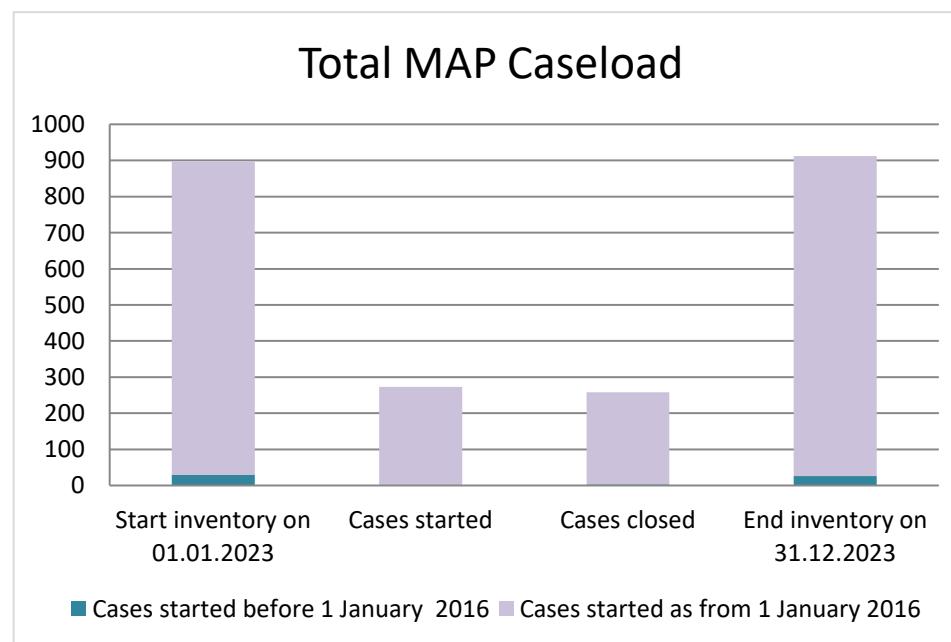
Spain



	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	98	18	17	1	1	97	39.54

Spain

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	12	0	2	10
Other cases	17	0	1	16

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	487	163	172	478
Other cases	381	110	83	408

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	105.96
Other cases	112.37

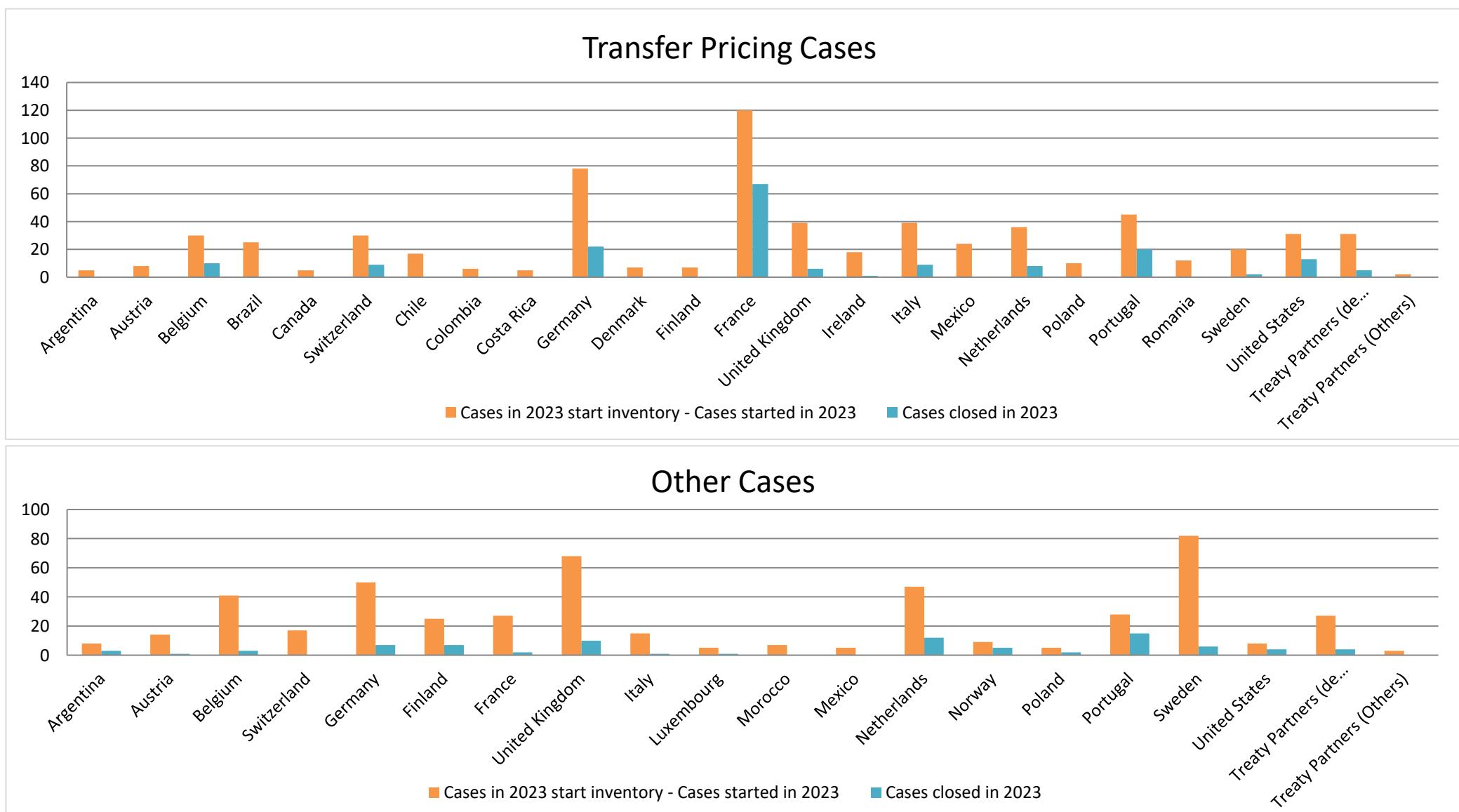
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	30.75	1.69	15.40	15.92
Other cases	25.14	3.49	7.63	27.69

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

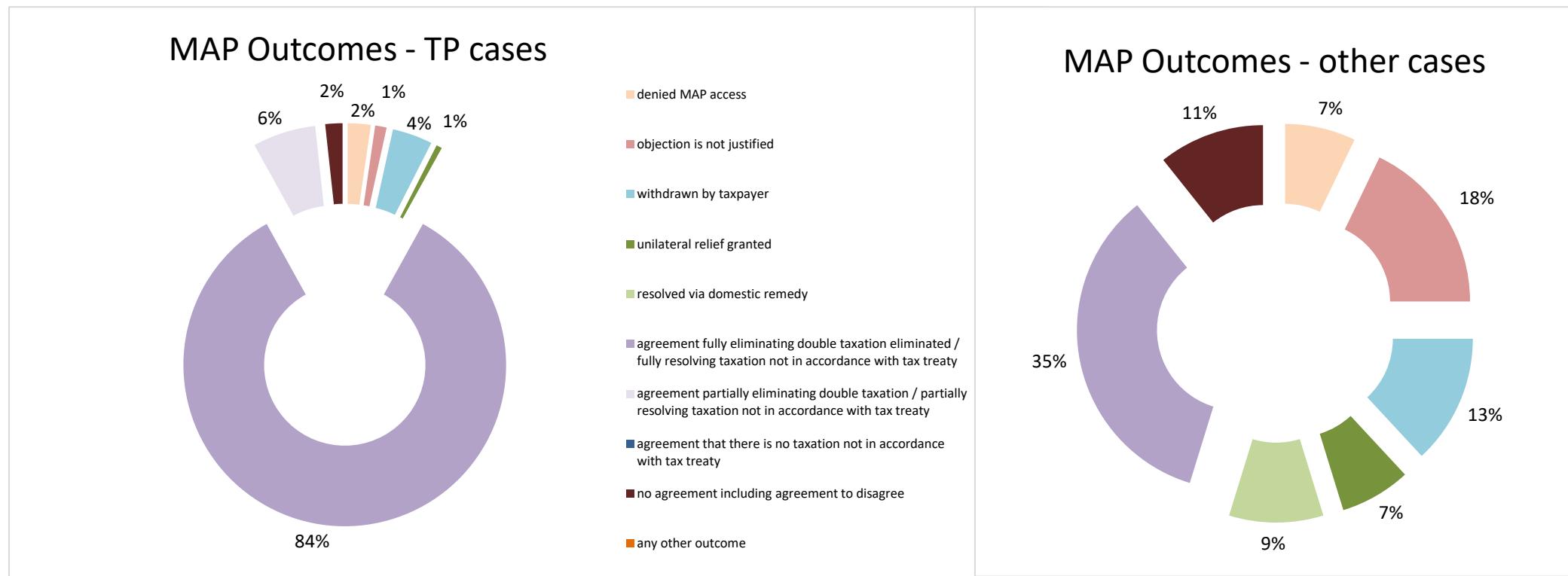
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	4	2	7	1	0	146	11	0	3	0	174
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	4	2	5	1	0	146	11	0	3	0	172
Other cases (all)	6	15	11	6	8	29	0	0	9	0	84
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	6	15	10	6	8	29	0	0	9	0	83
All cases	10	17	18	7	8	175	11	0	12	0	258

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	12	0	0	2	0	0	0	0	0	0	0	105.96
Row 2	Others	17	0	0	1	0	0	0	0	0	0	0	112.37
Row 3	Total	29	0	0	3	0	0	0	0	0	0	0	108.10
	<u>Notes:</u>												
	Definition of a MAP case and counting of MAP cases	The definition of a MAP case and its counting follow the MAP Statistics Reporting Framework.											
	Category of cases	The definition used to categorise MAP cases are referred to item (c) of its Annex C.											
	Notes on the computation of average time	The definitions of Start Date, End Date and average time taken follow the MAP Statistics Reporting Framework.											

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	Argentina	5	0	0	0	0	0	0	0	0	0	0	0	0	5
	Austria	3	5	0	0	0	0	0	0	0	0	0	0	0	8
	Belgium	22	8	0	0	0	0	0	0	10	0	0	0	0	20
	Brazil	24	1	0	0	0	0	0	0	0	0	0	0	0	25
	Canada	3	2	0	0	0	0	0	0	0	0	0	0	0	5
	Switzerland	20	10	0	0	0	0	0	0	8	0	0	1	0	21
	Chile	17	0	0	0	0	0	0	0	0	0	0	0	0	17
	Colombia	4	2	0	0	0	0	0	0	0	0	0	0	0	6
	Costa Rica	4	1	0	0	0	0	0	0	0	0	0	0	0	5
	Germany	51	27	4	1	2	0	0	15	0	0	0	0	0	56
	Denmark	6	1	0	0	0	0	0	0	0	0	0	0	0	7
	Finland	2	5	0	0	0	0	0	0	0	0	0	0	0	7
	France	102	18	0	0	1	0	0	65	1	0	0	0	0	53
	United Kingdom	33	6	0	0	0	0	0	6	0	0	0	0	0	33
	Ireland	15	3	0	0	1	0	0	0	0	0	0	0	0	17
	Italy	21	18	0	0	0	0	0	8	0	0	0	1	0	30
	Mexico	22	2	0	0	0	0	0	0	0	0	0	0	0	24
	Netherlands	28	8	0	0	0	0	0	8	0	0	0	0	0	28
	Poland	6	4	0	0	0	0	0	0	0	0	0	0	0	10
	Portugal	41	4	0	0	0	0	0	0	19	0	0	1	0	25
	Romania	8	4	0	0	0	0	0	0	0	0	0	0	0	12
	Sweden	9	11	0	0	1	1	0	0	0	0	0	0	0	18
	United States	26	5	0	1	0	0	0	4	8	0	0	0	0	18
Row 2	Treaty Partners (de minimis rule applies)	15	16	0	0	0	0	0	3	2	0	0	0	0	26
	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	0	2
Row 3	Total	487	163	4	2	5	1	0	146	11	0	3	0	478	
	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	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	Argentina	8	0	0	0	0	0	0	0	0	0	3	0	5
	Austria	13	1	0	1	0	0	0	0	0	0	0	0	13
	Belgium	33	8	1	1	0	0	0	1	0	0	0	0	38
	Switzerland	15	2	0	0	0	0	0	0	0	0	0	0	17
	Germany	44	6	0	4	1	0	1	1	0	0	0	0	43
	Finland	14	11	0	1	2	0	1	0	0	0	3	0	18
	France	17	10	0	0	0	1	1	0	0	0	0	0	25
	United Kingdom	52	16	1	1	1	2	0	5	0	0	0	0	58
	Italy	15	0	0	0	0	0	0	1	0	0	0	0	14
	Luxembourg	2	3	0	0	0	1	0	0	0	0	0	0	4
	Morocco	5	2	0	0	0	0	0	0	0	0	0	0	7
	Mexico	5	0	0	0	0	0	0	0	0	0	0	0	5
	Netherlands	31	16	2	3	4	1	0	1	0	0	1	0	35
	Norway	7	2	1	0	0	0	0	4	0	0	0	0	4
	Poland	5	0	0	0	0	0	0	2	0	0	0	0	3
	Portugal	21	7	0	1	0	1	5	8	0	0	0	0	13
	Sweden	67	15	1	0	0	0	0	5	0	0	0	0	76
	United States	7	1	0	1	2	0	0	0	0	0	1	0	4
Row 2	Treaty Partners (de minimis rule applies)	17	10	0	2	0	0	0	1	0	0	1	0	23
	Treaty Partners (Others)	3	0	0	0	0	0	0	0	0	0	0	0	3
Row 3	Total	381	110	6	15	10	6	8	29	0	0	9	0	408
	Notes:													

Annex B

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

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

Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date	
	Column 1	Column 2
<2 years old		563
≥2 and <4 years old		230
≥4 and <6 years old		75
≥6 years old		10

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	35.15	1.24	10.05	25.10
	Switzerland	25.18	1.08	14.66	10.52
	Germany	26.98	4.15	12.73	21.10
	France	35.45	1.14	24.26	11.11
	United Kingdom	17.84	0.57	9.13	8.71
	Ireland	12.62	0.62	n.a.	n.a.
	Italy	27.15	1.08	15.32	11.84
	Netherlands	33.32	1.08	7.73	25.59
	Portugal	26.70	1.35	8.73	17.97
	Sweden	43.97	1.15	7.86	9.40
Row 2	United States	30.97	1.07	0.96	29.58
	Treaty Partners (de minimis rule applies)	17.34	6.94	4.15	13.19
Total		30.75	1.69	15.40	15.92
<u>Notes:</u> Mistakes from the 2022 MAP Statistics were corrected in the 2023 MAP Statistics					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	19
	Cases closed in the Bilateral stage	31
<u>Notes:</u>		

Annex B

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

Table 2: Other MAP Cases

Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Argentina	71.59	1.17	8.58	63.01
	Austria	30.77	1.15	9.67	21.11
	Belgium	15.96	7.80	19.43	6.61
	Germany	21.64	6.27	26.96	6.21
	Finland	25.41	5.04	1.33	34.34
	France	9.62	1.13	n.a.	n.a.
	United Kingdom	15.85	6.44	6.49	17.84
	Italy	43.10	1.84	12.49	30.61
	Luxembourg	0.43	1.15	n.a.	n.a.
	Netherlands	21.49	1.83	12.38	50.41
	Norway	41.23	1.11	7.15	44.39
	Poland	41.65	10.09	1.22	40.44
Row 2	Portugal	15.30	1.40	5.97	9.32
	Sweden	35.76	0.93	11.00	31.26
	United States	28.73	1.15	8.95	27.58
Treaty Partners (de minimis rule applies)		34.06	8.55	11.87	56.26
Total		25.14	3.49	7.63	27.69
Notes:					

Annex B

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

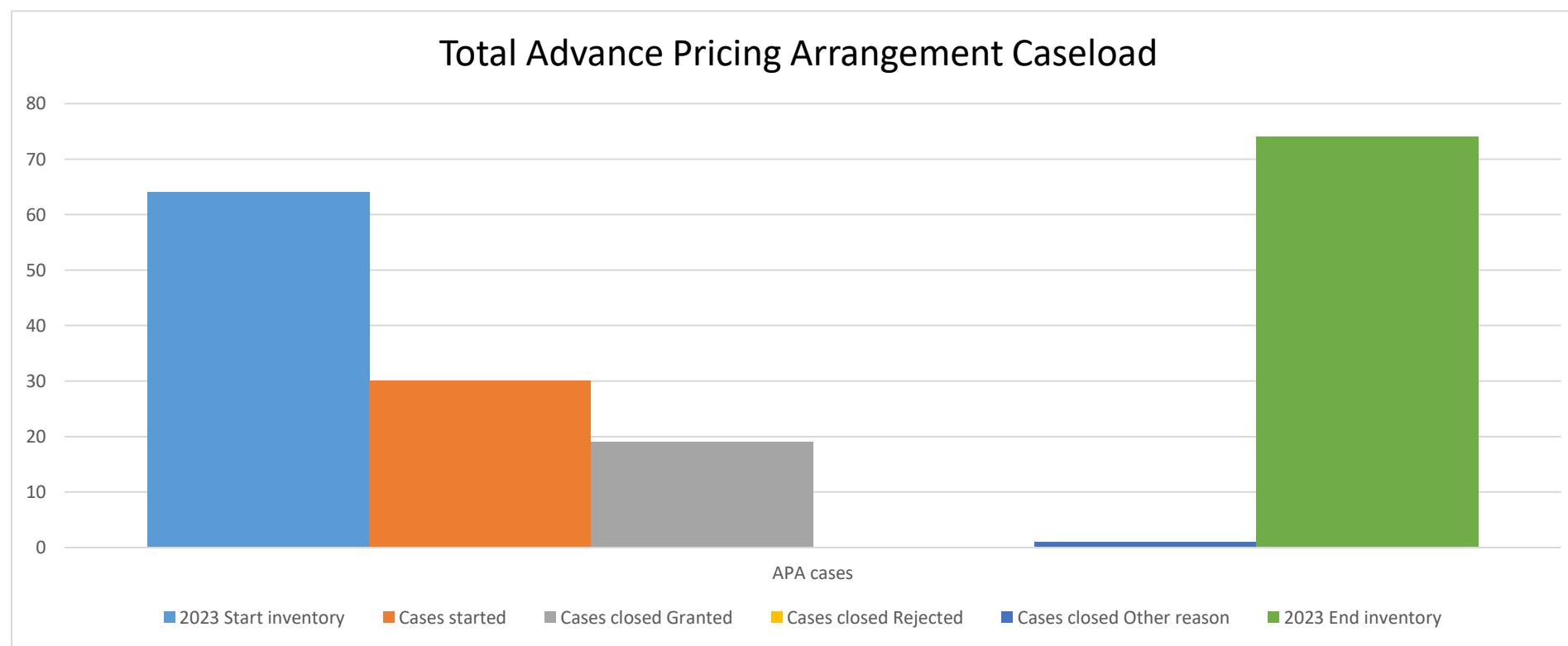
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	14
Cases closed in the Bilateral stage		31
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
Row 1	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	28.92	2.27	13.49	18.82
	Notes:				

Spain



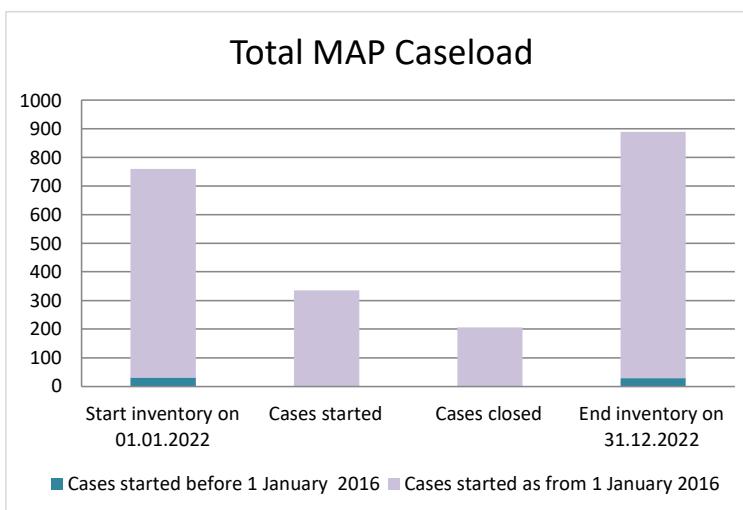
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	64	30	19	0	1	74	52

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
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1		64	30	19	0	1	74
	Notes:						
	Reporting period followed	From 2023-01-01 to 2023-12-31					
	Definition of "Start Date" and "End Date" followed:	Start date: when the APA request is received by the tax administration End date: When the APA is signed by all the competent authorities					
	Definition of "APAs concluded during the reporting period" followed:	An APA is concluded when is signed by all the competent authorities.					
	Further information						

Spain



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	12	0	0	12
Other cases	19	0	2	17

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	430	201	149	482
Other cases	299	134	55	378

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	102.43

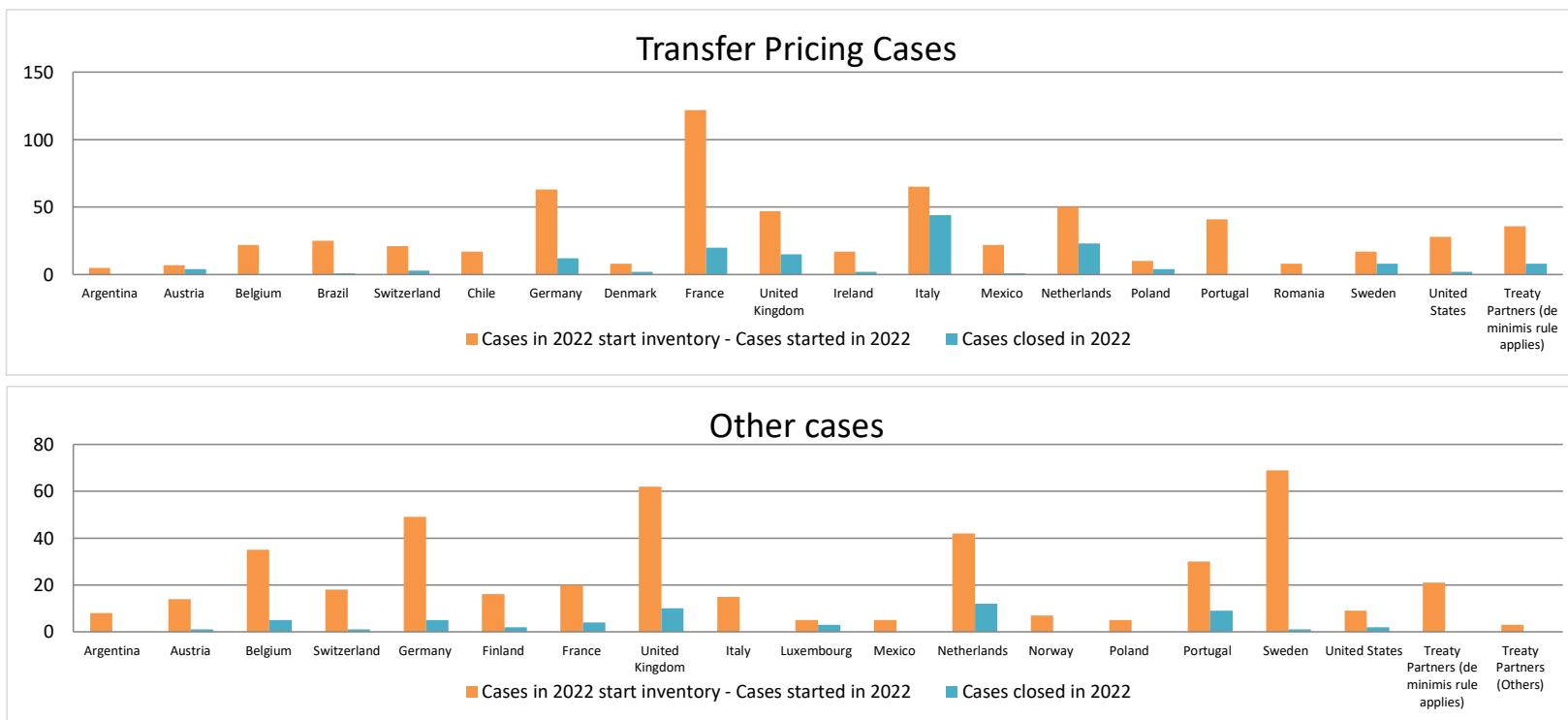
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	25.85	1.56	8.67	36.61
Other cases	14.14	2.13	10.23	10.60

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / partially 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	6	13	0	0	120	1	1	6	1	149
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	6	13	0	0	120	1	1	6	1	149
Other cases (all)	16	12	4	8	1	15	0	0	1	0	57
Cases started before 1 January 2016	0	1	0	0	0	1	0	0	0	0	2
Cases started as from 1 January 2016	16	11	4	8	1	14	0	0	1	0	55
All cases	17	18	17	8	1	135	1	1	7	1	206

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	12	0	0	0	0	0	0	0	0	0	12	n.a.
Row 2	Others	19	0	1	0	0	1	0	0	0	0	17	102.43
Row 3	Total	31	0	1	0	0	1	0	0	0	0	29	102.43
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases The definition of a Map cases and their counting follow the MAP Statistics Reporting Framework.</p> <p>Category of cases The definition used to categorise other cases are referred to item (c) of its Annex C.</p> <p>Notes on the computation of average time The definitions of start date, end date and average time taken follow the MAP Statistics Reporting Framework.</p>													

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	Argentina	5	0	0	0	0	0	0	0	0	0	0	0	5
	Austria	4	3	0	0	0	0	0	4	0	0	0	0	3
	Belgium	11	11	0	0	0	0	0	0	0	0	0	0	22
	Brazil	21	4	0	0	0	0	0	0	0	0	0	1	24
	Switzerland	15	6	0	0	0	0	0	3	0	0	0	0	18
	Chile	16	1	0	0	0	0	0	0	0	0	0	0	17
	Germany	40	23	1	0	3	0	0	8	0	0	0	0	51
	Denmark	6	2	0	0	0	0	0	2	0	0	0	0	6
	France	75	47	0	0	0	0	0	20	0	0	0	0	102
	United Kingdom	39	8	0	0	0	0	0	15	0	0	0	0	32
	Ireland	9	8	0	0	0	0	0	2	0	0	0	0	15
	Italy	44	21	0	0	6	0	0	36	1	0	1	0	21
	Mexico	11	11	0	1	0	0	0	0	0	0	0	0	21
	Netherlands	40	10	0	0	2	0	0	20	0	1	0	0	27
Row 2	Poland	9	1	0	0	0	0	0	4	0	0	0	0	6
	Portugal	30	11	0	0	0	0	0	0	0	0	0	0	41
	Romania	7	1	0	0	0	0	0	0	0	0	0	0	8
	Sweden	15	2	0	0	0	0	0	3	0	0	5	0	9
	United States	11	17	0	0	2	0	0	0	0	0	0	0	26
Treaty Partners (de minimis rule applies)		22	14	0	5	0	0	0	3	0	0	0	0	28
Total		430	201	1	6	13	0	0	120	1	1	6	1	482

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	Argentina	7	1	0	0	0	0	0	0	0	0	0	0	8
	Austria	12	2	0	0	0	0	0	0	0	0	1	0	13
	Belgium	25	10	2	1	0	0	0	2	0	0	0	0	30
	Switzerland	12	6	1	0	0	0	0	0	0	0	0	0	17
	Germany	38	11	2	1	2	0	0	0	0	0	0	0	44
	Finland	11	5	0	2	0	0	0	0	0	0	0	0	14
	France	16	4	1	2	1	0	0	0	0	0	0	0	16
	United Kingdom	36	26	2	2	0	1	0	5	0	0	0	0	52
	Italy	11	4	0	0	0	0	0	0	0	0	0	0	15
	Luxembourg	2	3	0	0	0	3	0	0	0	0	0	0	2
	Mexico	5	0	0	0	0	0	0	0	0	0	0	0	5
	Netherlands	31	11	7	1	0	4	0	0	0	0	0	0	30
	Norway	6	1	0	0	0	0	0	0	0	0	0	0	7
	Poland	3	2	0	0	0	0	0	0	0	0	0	0	5
Row 2	Portugal	16	14	1	1	1	0	0	6	0	0	0	0	21
	Sweden	45	24	0	0	0	0	0	1	0	0	0	0	68
	United States	6	3	0	1	0	0	1	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	14	7	0	0	0	0	0	0	0	0	0	0	21
Row 3	Treaty Partners (Others)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	299	134	16	11	4	8	1	14	0	0	1	0	378
Notes:														

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Austria	32.60	1.67	4.68	27.91	
	Brazil	40.08	0.89	7.40	32.68	
	Switzerland	36.47	7.69	3.81	32.66	
	Germany	28.18	4.08	10.57	20.46	
	Denmark	7.33	1.15	5.85	1.48	
	France	30.89	0.55	13.09	17.69	
	United Kingdom	29.51	0.85	5.84	23.67	
	Ireland	49.12	1.15	7.02	42.10	
	Italy	21.60	1.18	9.12	76.64	
	Mexico	40.50	1.15	6.90	33.60	
	Netherlands	14.32	1.10	6.43	7.20	
	Poland	41.66	1.11	7.10	34.56	
	Sweden	40.82	0.50	11.28	29.53	
Row 2	United States	11.74	1.15	5.29	6.44	
	Treaty Partners (de minimis rule applies)	27.91	4.37	8.39	23.51	
	Total	25.85	1.56	8.67	36.61	
<u>Notes:</u>						

Table 2: Other MAP Cases

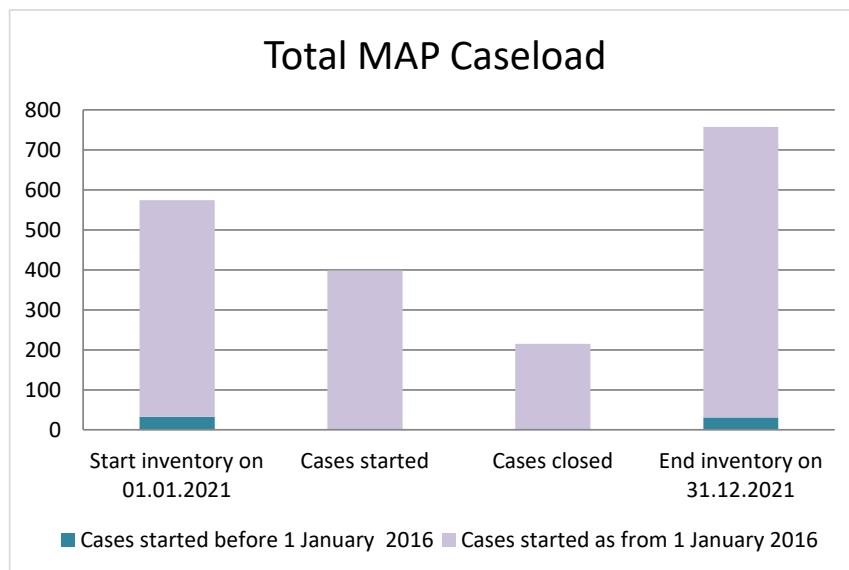
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Austria	37.68	0.99	n.a.	n.a.
	Belgium	19.38	1.76	11.55	17.29
	Switzerland	3.29	1.15	n.a.	n.a.
	Germany	29.58	1.80	n.a.	n.a.
	Finland	7.97	9.07	1.18	10.42
	France	23.69	2.50	30.61	4.14
	United Kingdom	12.53	1.82	6.25	12.70
	Luxembourg	1.21	4.30	n.a.	n.a.
	Netherlands	5.20	1.10	5.75	2.78
	Portugal	14.30	1.56	7.76	8.77
	Sweden	34.32	8.55	2.60	31.73
	United States	13.53	1.15	12.36	14.70
Total		14.14	2.13	10.23	10.60
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					
Row 1	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 4
	Column 1	Column 2	Column 3	Column 4	Column 4
Total Average Time	22.69	1.71	8.90	32.85	
Notes:					

Spain



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	0	12
Other cases	20	0	1	19

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	316	255	142	429
Other cases	226	143	72	297

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	87.29

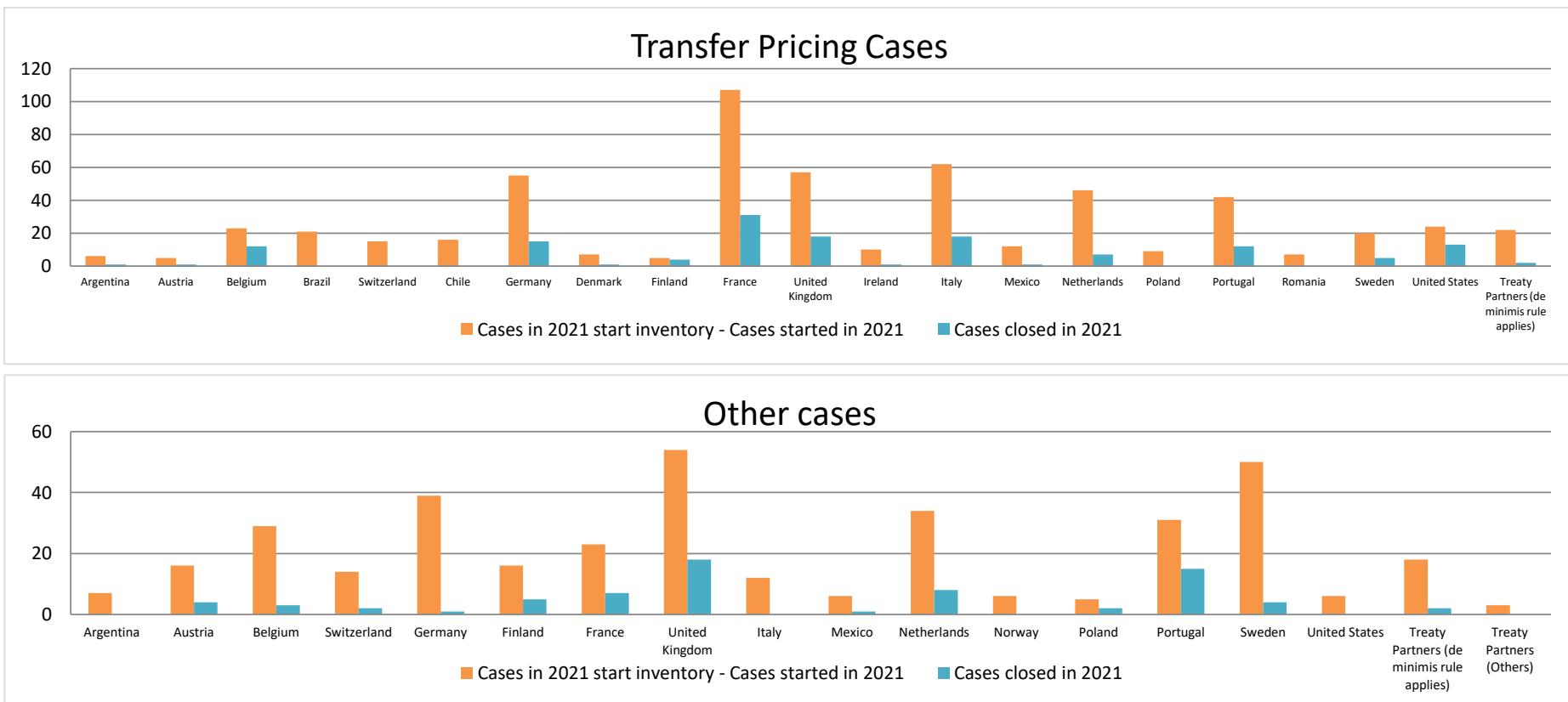
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	19.58	2.11	9.97	14.74
Other cases	7.90	2.73	4.19	14.58

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

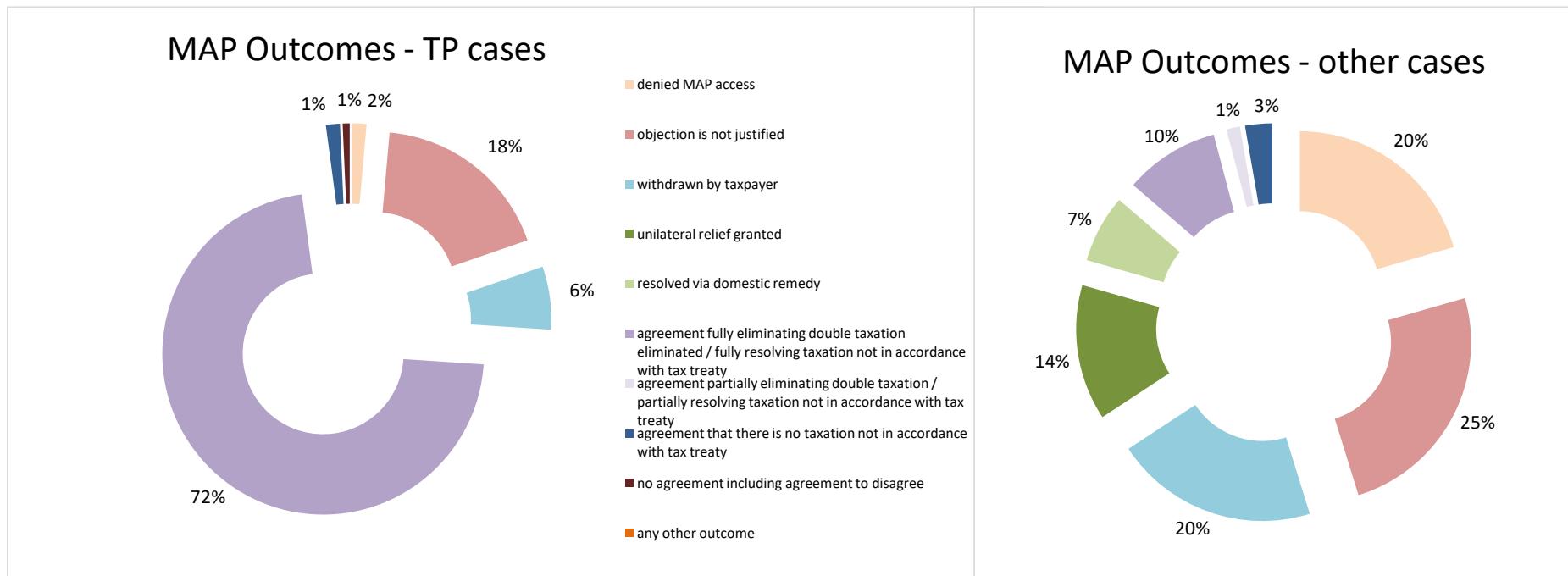
Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	2	26	9	0	0	102	0	2	1	0	142
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	26	9	0	0	102	0	2	1	0	142
Other cases (all)	15	18	15	10	5	7	1	2	0	0	73
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	15	18	15	10	5	6	1	2	0	0	72
All cases	17	44	24	10	5	109	1	4	1	0	215

Annex A
MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	12	0	0	0	0	0	0	0	0	0	0	12	n.a.
Row 2	Others	20	0	0	0	0	0	1	0	0	0	0	19	87.29
Row 3	Total	32	0	0	0	0	0	1	0	0	0	0	31	87.29
	Notes:	<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date its competent authority received a complete MAP request; and</p> <p>(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request</p>												
	Notes on the computation of average time													

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	
Argentina	1	5	0	0	1	0	0	0	0	0	0	0	0	5
Austria	4	1	0	0	0	0	0	1	0	0	0	0	0	4
Belgium	12	11	0	5	1	0	0	6	0	0	0	0	0	11
Brazil	1	20	0	0	0	0	0	0	0	0	0	0	0	21
Switzerland	6	9	0	0	0	0	0	0	0	0	0	0	0	15
Chile	0	16	0	0	0	0	0	0	0	0	0	0	0	16
Germany	36	19	0	3	3	0	0	9	0	0	0	0	0	40
Denmark	2	5	0	0	0	0	0	1	0	0	0	0	0	6
Finland	4	1	0	0	0	0	0	4	0	0	0	0	0	1
France	87	20	0	3	0	0	0	28	0	0	0	0	0	76
United Kingdom	24	33	0	7	1	0	0	10	0	0	0	0	0	39
Ireland	8	2	0	0	0	0	0	1	0	0	0	0	0	9
Italy	30	32	1	0	0	0	0	16	0	0	1	0	0	44
Mexico	3	9	0	0	1	0	0	0	0	0	0	0	0	11
Netherlands	26	20	0	3	1	0	0	1	0	2	0	0	0	39
Poland	7	2	0	0	0	0	0	0	0	0	0	0	0	9
Portugal	18	24	0	0	0	0	0	12	0	0	0	0	0	30
Romania	7	0	0	0	0	0	0	0	0	0	0	0	0	7
Sweden	18	2	0	0	0	0	0	5	0	0	0	0	0	15
United States	9	15	0	5	0	0	0	8	0	0	0	0	0	11
Treaty Partners (de minimis rule applies)	13	9	1	0	1	0	0	0	0	0	0	0	0	20
Total	316	255	2	26	9	0	0	102	0	2	1	0	0	429

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	Argentina	7	0	0	0	0	0	0	0	0	0	0	0	7	
	Austria	2	14	0	0	4	0	0	0	0	0	0	0	12	
	Belgium	18	11	0	0	2	0	1	0	0	0	0	0	26	
	Switzerland	11	3	0	1	0	0	0	0	0	1	0	0	12	
	Germany	28	11	0	0	0	1	0	0	0	0	0	0	38	
	Finland	13	3	0	0	2	0	2	0	0	1	0	0	11	
	France	14	9	0	5	1	0	0	0	1	0	0	0	16	
	United Kingdom	32	22	0	7	1	7	1	2	0	0	0	0	36	
	Italy	8	4	0	0	0	0	0	0	0	0	0	0	12	
	Mexico	5	1	0	1	0	0	0	0	0	0	0	0	5	
	Netherlands	21	13	2	1	2	1	0	2	0	0	0	0	26	
	Norway	4	2	0	0	0	0	0	0	0	0	0	0	6	
	Poland	5	0	0	0	0	0	0	2	0	0	0	0	3	
	Portugal	6	25	13	1	0	1	0	0	0	0	0	0	16	
	Sweden	32	18	0	0	3	0	1	0	0	0	0	0	46	
	United States	2	4	0	0	0	0	0	0	0	0	0	0	6	
Row 2	Treaty Partners (de minimis rule applies)	16	2	0	2	0	0	0	0	0	0	0	0	16	
Row 3	Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	0	3	
	Total	226	143	15	18	15	10	5	6	1	2	0	0	297	
	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	Argentina	25.68	1.12	10.65	15.02	
	Austria	29.36	1.15	16.01	13.35	
	Belgium	16.09	3.34	8.87	15.24	
	Germany	18.95	4.82	11.31	24.42	
	Denmark	21.83	0.69	8.15	13.68	
	Finland	11.84	0.68	5.39	6.45	
	France	26.35	1.18	14.09	15.13	
	United Kingdom	13.38	2.71	6.12	15.26	
	Ireland	32.38	1.15	1.41	30.97	
	Italy	13.73	0.89	10.18	4.34	
	Mexico	15.09	1.15	3.68	11.41	
	Netherlands	5.88	3.42	2.87	2.09	
	Portugal	29.51	0.88	9.59	19.92	
	Sweden	33.54	0.87	12.04	21.50	
Row 2	United States	16.37	2.84	5.05	21.55	
	Treaty Partners (de minimis rule applies)	25.14	1.02	n.a.	n.a.	
	Total	19.58	2.11	9.97	14.74	
<u>Notes:</u>						

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	Austria	6.79	1.15	n.a.	n.a.
	Belgium	3.99	2.92	n.a.	n.a.
	Switzerland	7.69	1.04	n.a.	n.a.
	Germany	12.03	1.15	n.a.	n.a.
	Finland	20.84	0.93	6.51	22.42
	France	5.08	3.05	2.56	13.32
	United Kingdom	5.11	4.15	6.13	4.96
	Mexico	0.00	6.84	n.a.	n.a.
	Netherlands	6.43	2.00	0.03	12.03
	Poland	16.83	2.17	0.61	16.34
	Portugal	4.93	1.24	9.21	19.17
	Sweden	14.00	0.87	0.00	10.85
Row 2	Treaty Partners (de minimis rule applies)	27.90	14.83	0.00	56.05
	Total	7.90	2.73	4.19	14.58
Notes:					

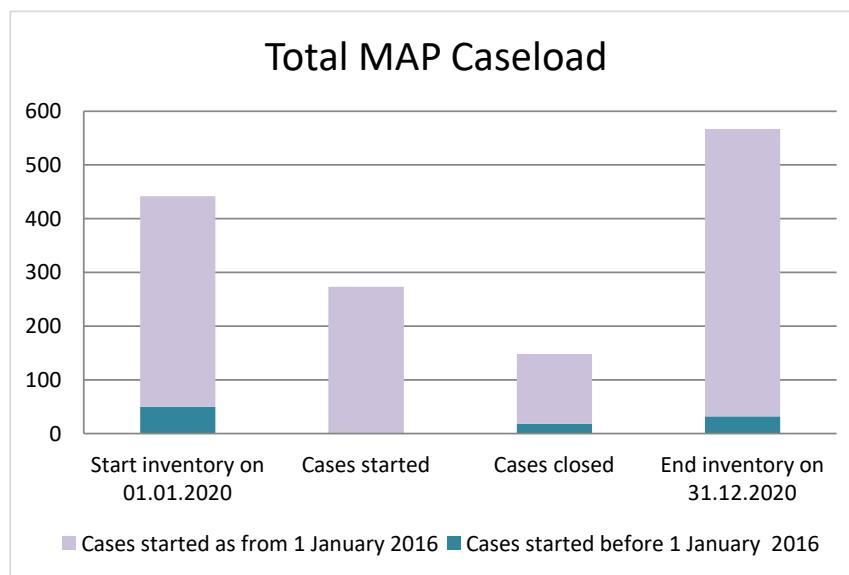
Annex B

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	15.65	2.32	9.25	14.72
<u>Notes:</u>					

Spain



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	27	0	15	12
Other cases	23	0	3	20

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	236	171	91	316
Other cases	156	102	39	219

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.75
Other cases	64.28

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

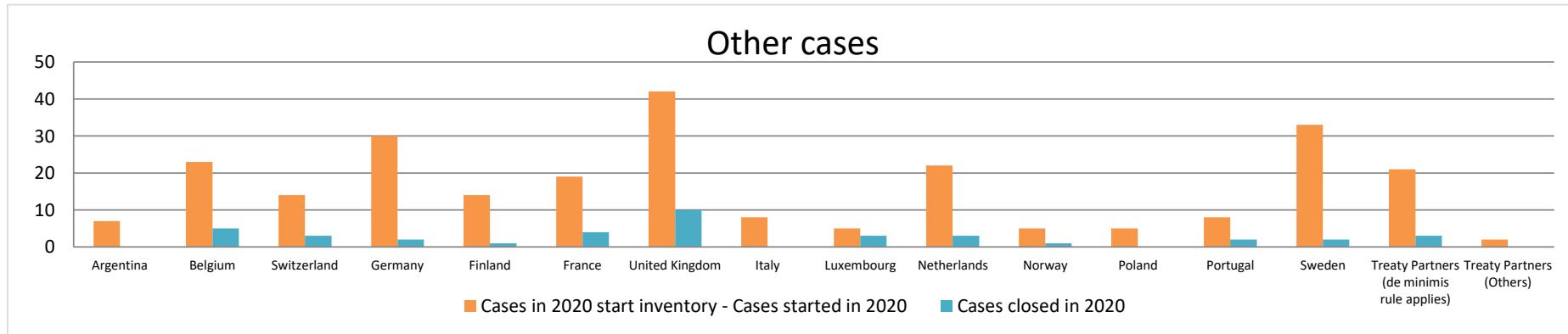
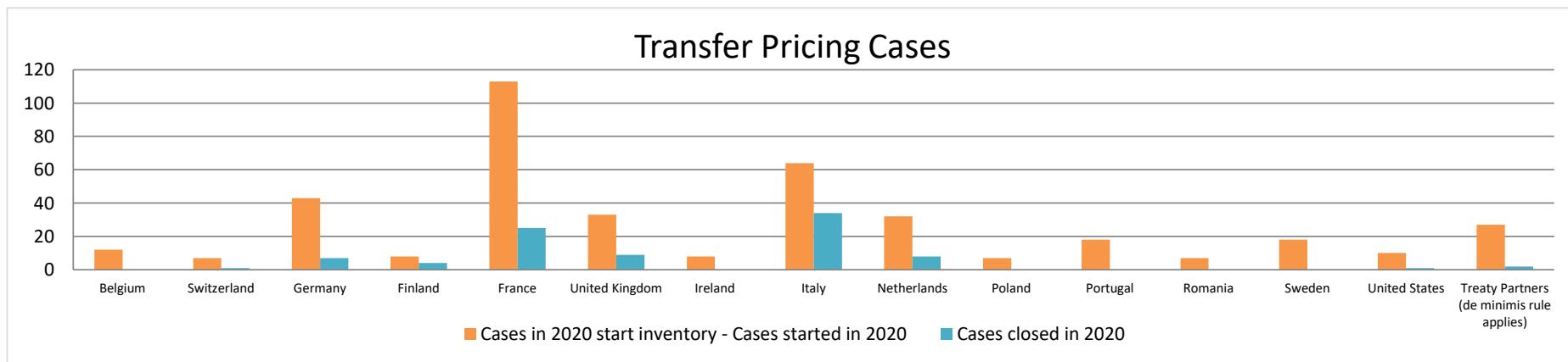
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.51	1.11	10.03	9.86
Other cases	10.59	2.81	4.85	12.61

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	9	2	2	91	0	0	1	0	106
Cases started before 1 January 2016	0	0	5	0	1	9	0	0	0	0	15
Cases started as from 1 January 2016	1	0	4	2	1	82	0	0	1	0	91
Other cases (all)	5	10	3	10	4	8	1	0	0	1	42
Cases started before 1 January 2016	0	0	0	0	0	2	1	0	0	0	3
Cases started as from 1 January 2016	5	10	3	10	4	6	0	0	0	1	39
All cases	6	10	12	12	6	99	1	0	1	1	148

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
Row 1	Attribution/ Allocation	27	0	0	5	0	1	9	0	0	0	0	12	79.75
Row 2	Others	23	0	0	0	0	0	2	1	0	0	0	20	64.28
Row 3	Total	50	0	0	5	0	1	11	1	0	0	0	32	77.17
<p><u>Notes:</u></p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory</p> <p>Two MAP cases were not mistakenly counted in 2019. These two MAP cases were closed in 2020.</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 its competent authority received a complete MAP request; and</p> <p>(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request</p> <p>Notes on the computation of average time</p>														

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	6	6	0	0	0	0	0	0	0	0	0	0	12
	Switzerland	3	4	0	0	0	0	0	1	0	0	0	0	6
	Germany	27	16	1	0	0	0	0	6	0	0	0	0	36
	Finland	4	4	0	0	0	0	0	4	0	0	0	0	4
	France	56	57	0	0	0	1	0	24	0	0	0	0	88
	United Kingdom	23	10	0	0	0	0	0	9	0	0	0	0	24
	Ireland	7	1	0	0	0	0	0	0	0	0	0	0	8
	Italy	40	24	0	0	2	0	1	31	0	0	0	0	30
	Netherlands	14	18	0	0	2	0	0	5	0	0	1	0	24
	Poland	5	2	0	0	0	0	0	0	0	0	0	0	7
	Portugal	14	4	0	0	0	0	0	0	0	0	0	0	18
	Romania	0	7	0	0	0	0	0	0	0	0	0	0	7
	Sweden	12	6	0	0	0	0	0	0	0	0	0	0	18
	United States	7	3	0	0	0	1	0	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	18	9	0	0	0	0	0	2	0	0	0	0	25
	Total	236	171	1	0	4	2	1	82	0	0	1	0	316
Notes:														

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including disagreement 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	Argentina	5	2	0	0	0	0	0	0	0	0	0	0	7
	Belgium	15	8	1	1	0	0	1	2	0	0	0	0	18
	Switzerland	8	6	1	1	0	0	0	1	0	0	0	0	11
	Germany	21	9	0	1	1	0	0	0	0	0	0	0	28
	Finland	11	3	0	0	0	0	1	0	0	0	0	0	13
	France	11	8	2	1	0	1	0	0	0	0	0	0	15
	United Kingdom	15	27	0	3	1	5	0	0	0	0	0	1	32
	Italy	3	5	0	0	0	0	0	0	0	0	0	0	8
	Luxembourg	2	3	0	1	0	2	0	0	0	0	0	0	2
	Netherlands	9	13	0	0	0	0	1	2	0	0	0	0	19
	Norway	3	2	0	0	0	0	0	1	0	0	0	0	4
	Poland	3	2	0	0	0	0	0	0	0	0	0	0	5
	Portugal	6	2	1	0	0	1	0	0	0	0	0	0	6
Row 2	Sweden	23	10	0	1	0	0	1	0	0	0	0	0	31
	Treaty Partners (de minimis rule applies)	19	2	0	1	1	1	0	0	0	0	0	0	18
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Row 3	Total	156	102	5	10	3	10	4	6	0	0	0	1	219
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Switzerland	1.61	4.37	0.26	1.35
	Germany	23.20	1.30	9.99	16.80
	Finland	21.29	1.01	6.36	14.93
	France	22.54	0.68	10.01	13.44
	United Kingdom	17.70	1.26	5.19	12.51
	Italy	18.89	1.34	12.39	5.54
	Netherlands	12.32	0.83	10.36	4.26
Row 2	United States	22.88	1.15	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	19.86	1.10	5.69	14.17
	Total	19.51	1.11	10.03	9.86
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	10.42	1.15	1.04	15.67
	Switzerland	3.84	1.15	5.16	4.60
	Germany	4.16	1.13	n.a.	n.a.
	Finland	22.72	1.15	2.10	21.76
	France	3.31	4.85	n.a.	n.a.
	United Kingdom	6.83	5.02	9.11	3.08
	Luxembourg	2.81	3.62	n.a.	n.a.
	Netherlands	15.87	0.98	2.83	13.04
	Norway	43.99	1.15	0.56	43.43
	Portugal	6.28	2.70	7.00	4.93
Row 2	Sweden	14.33	1.15	3.09	20.12
	Treaty Partners (de minimis rule applies)	31.88	1.60	6.15	15.33
	Total	10.59	2.81	4.85	12.61
Notes:					

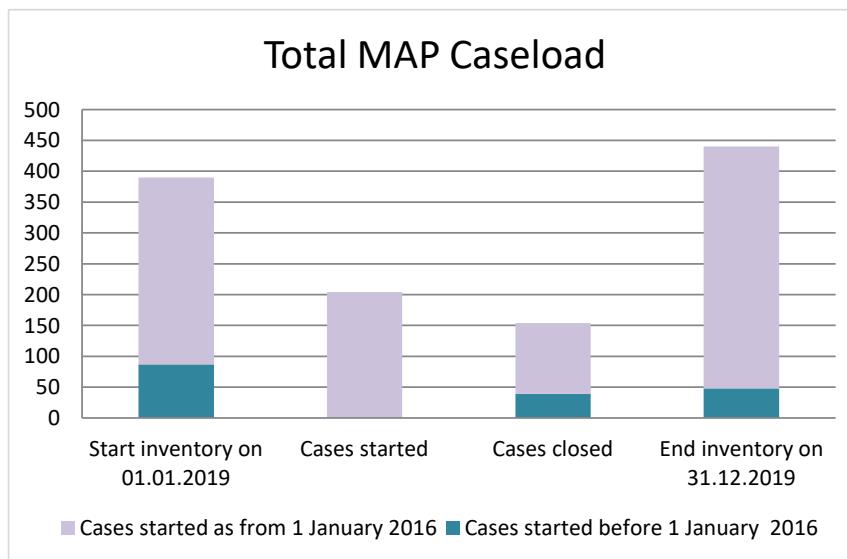
Annex B

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	16.83	1.62	9.12	10.35
<u>Notes:</u>					

Spain



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	53	0	28	25
Other cases	34	0	11	23

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	186	132	80	238
Other cases	117	72	35	154

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.44
Other cases	57.51

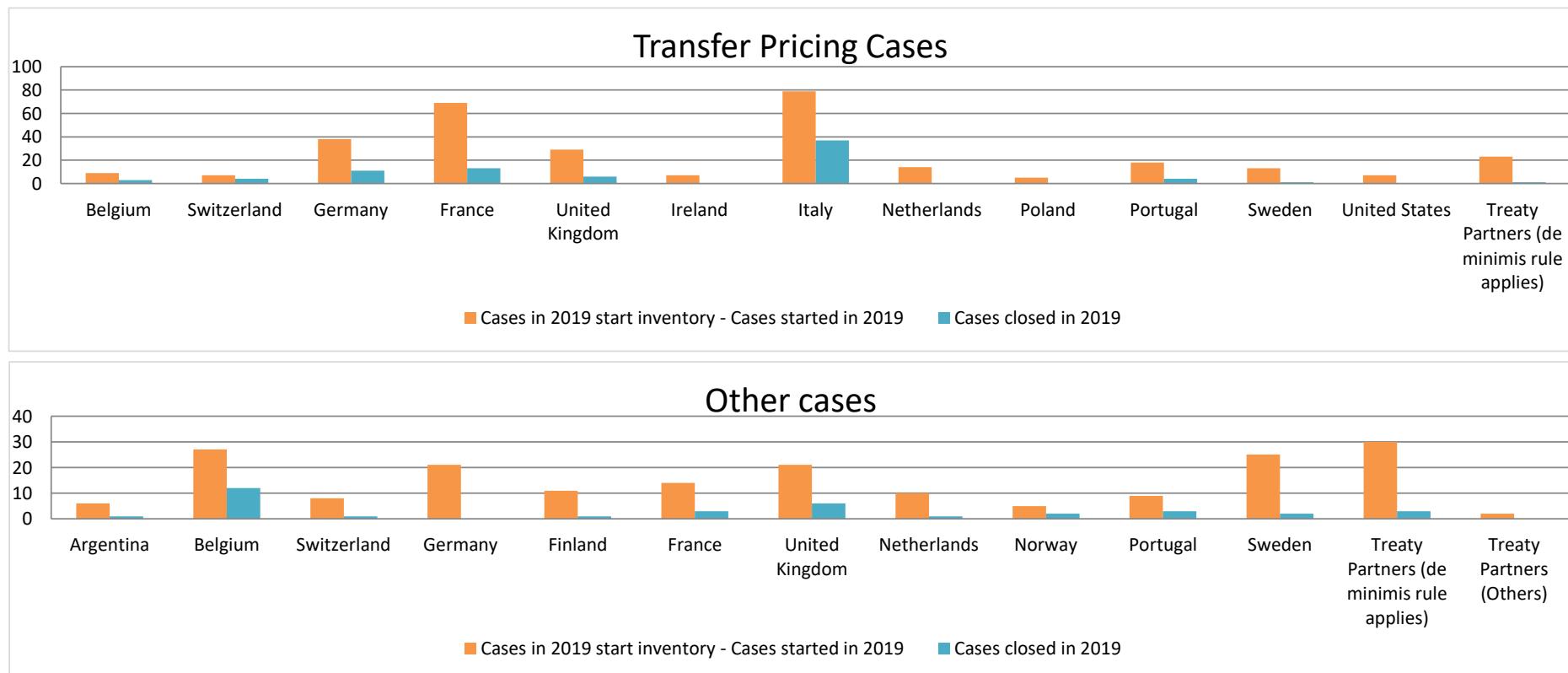
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date when the MAP request was received; and
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the 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	21.98	2.01	11.80	10.89
Other cases	12.98	1.25	6.02	15.94

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

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

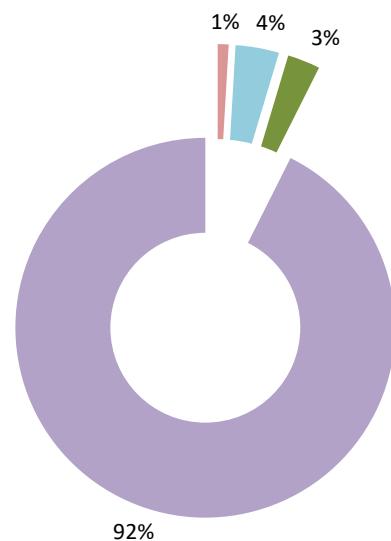
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



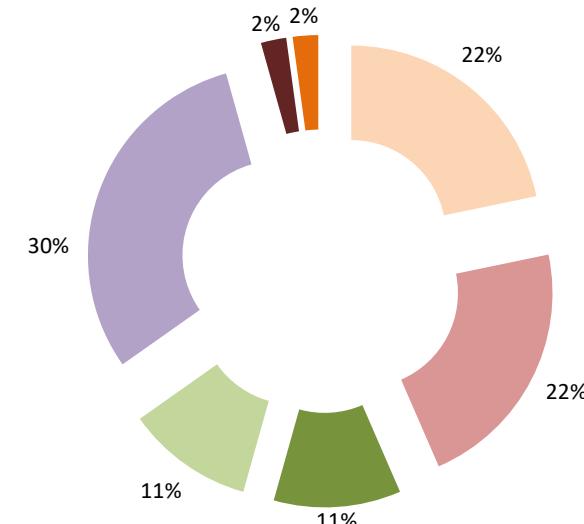
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	1	4	3	0	100	0	0	0	0	108
Cases started before 1 January 2016	0	0	1	1	0	26	0	0	0	0	28
Cases started as from 1 January 2016	0	1	3	2	0	74	0	0	0	0	80
Other cases (all)	10	10	0	5	5	14	0	0	1	1	46
Cases started before 1 January 2016	0	1	0	1	1	6	0	0	1	1	11
Cases started as from 1 January 2016	10	9	0	4	4	8	0	0	0	0	35
All cases	10	11	4	8	5	114	0	0	1	1	154

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	53	0	0	1	1	0	26	0	0	0	0	25	65.44
Row 2	Others	34	0	1	0	1	1	6	0	0	1	1	23	57.51
Row 3	Total	87	0	1	1	2	1	32	0	0	1	1	48	63.20
<u>Notes:</u>		<p>The initial inventory has been corrected due to the following reasons:</p> <ul style="list-style-type: none"> - During 2018 two cases concerning the same taxpayer were closed. Those two cases had initially been reported as six under the wrongful assumption that the adjustment concerned six foreign companies and thus, four cases had to be excluded of the 2019 initial inventory. - Two cases concerning the same taxpayer that did not relate only and exclusively to transfer pricing matters were reported as both "attribution/allocation" and "other cases". Since those two cases should have been reported as "other cases" only, they had to be excluded of the 2019 "attribution/allocation" initial inventory. <p>The difference between the end inventory in 2018 and the inventory of pre-2016 cases on 1/1/2019 is due to the fact that a case was reopened because a Spanish Court ordered so.</p>												
Potential mismatches between 2019 start inventory and 2018 end inventory		<p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <ol style="list-style-type: none"> start date: the date its competent authority received a complete MAP request; and end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request. 												
Notes on the computation of average time														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	7	2	0	0	0	0	0	3	0	0	0	0	6
	Switzerland	4	3	0	0	0	0	0	4	0	0	0	0	3
	Germany	20	18	0	0	0	0	0	11	0	0	0	0	27
	France	52	17	0	1	2	1	0	9	0	0	0	0	56
	United Kingdom	13	16	0	0	0	0	0	6	0	0	0	0	23
	Ireland	6	1	0	0	0	0	0	0	0	0	0	0	7
	Italy	45	34	0	0	1	1	0	35	0	0	0	0	42
	Netherlands	5	9	0	0	0	0	0	0	0	0	0	0	14
	Poland	2	3	0	0	0	0	0	0	0	0	0	0	5
	Portugal	13	5	0	0	0	0	0	4	0	0	0	0	14
Row 2	Sweden	6	7	0	0	0	0	0	1	0	0	0	0	12
	United States	3	4	0	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	10	13	0	0	0	0	0	1	0	0	0	0	22
	Total	186	132	0	1	3	2	0	74	0	0	0	0	238
	Notes:													
	The 21 cases reported in 2018 MAP Statistics under the "de minimis" rule mistakenly included both pre 2015 and post 2016 cases.													
	The cases reported under the "de minimis" rule in 2019 MAP Statistics have been individually matched with each minor treaty partner, to ensure their accuracy.													

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	Argentina	5	1	1	0	0	0	0	0	0	0	0	0	5	
	Belgium	14	13	2	4	0	1	1	4	0	0	0	0	15	
	Switzerland	4	4	1	0	0	0	0	0	0	0	0	0	7	
	Germany	14	7	0	0	0	0	0	0	0	0	0	0	21	
	Finland	7	4	0	1	0	0	0	0	0	0	0	0	10	
	France	9	5	1	0	0	0	0	2	0	0	0	0	11	
	United Kingdom	9	12	0	3	0	1	0	2	0	0	0	0	15	
	Netherlands	7	3	1	0	0	0	0	0	0	0	0	0	9	
	Norway	4	1	1	0	0	0	1	0	0	0	0	0	3	
	Portugal	2	7	1	0	0	2	0	0	0	0	0	0	6	
Row 2	Sweden	14	11	0	1	0	0	1	0	0	0	0	0	23	
	Treaty Partners (de minimis rule applies)	26	4	2	0	0	0	1	0	0	0	0	0	27	
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
Row 3	Total	117	72	10	9	0	4	4	8	0	0	0	0	154	
	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"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Belgium	19.89	1.15	4.87	15.02
	Switzerland	18.08	1.49	5.98	12.10
	Germany	15.24	3.35	5.28	11.62
	France	16.61	3.54	7.11	9.87
	United Kingdom	19.79	0.95	6.62	16.64
	Italy	25.41	1.08	16.62	8.62
	Portugal	35.30	5.16	16.87	18.44
Row 2	Sweden	18.74	1.15	4.87	13.87
	Treaty Partners (de minimis rule applies)	23.74	1.38	8.81	14.93
	Total	21.98	2.01	11.80	10.89
Notes:					

Annex B

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

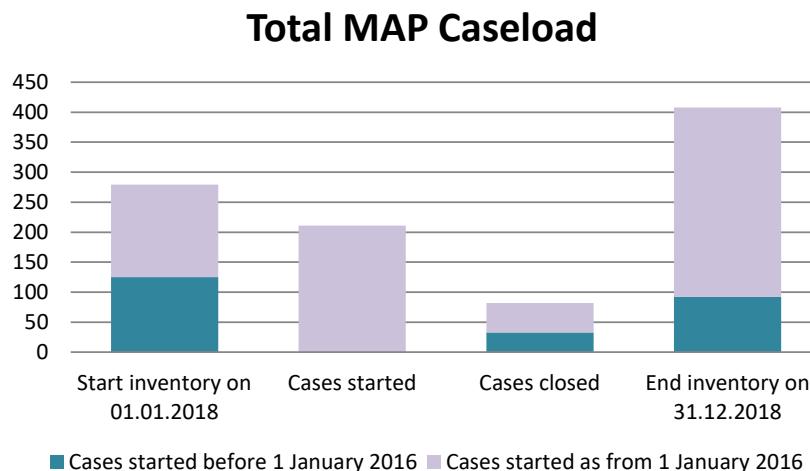
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Argentina	0.43	1.15	n.a.	n.a.
	Belgium	10.50	1.16	7.49	12.03
	Switzerland	8.98	1.15	n.a.	n.a.
	Finland	15.65	1.15	11.67	3.98
	France	23.16	1.15	8.65	24.39
	United Kingdom	12.70	1.81	4.71	15.76
	Netherlands	0.20	0.46	n.a.	n.a.
	Norway	16.08	1.15	3.45	24.43
	Portugal	4.12	1.17	7.82	3.48
Row 2	Sweden	9.83	0.85	0.00	9.47
	Treaty Partners (de minimis rule applies)	31.06	1.32	0.00	37.55
Total		12.98	1.25	6.02	15.94
Notes:					

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	19.24	1.78	10.88	11.70
	Notes:				

Spain



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	79	0	20	59
Other cases	46	0	13	33

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	96	132	30	198
Other cases	58	79	19	118

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.66
Other cases	48.72

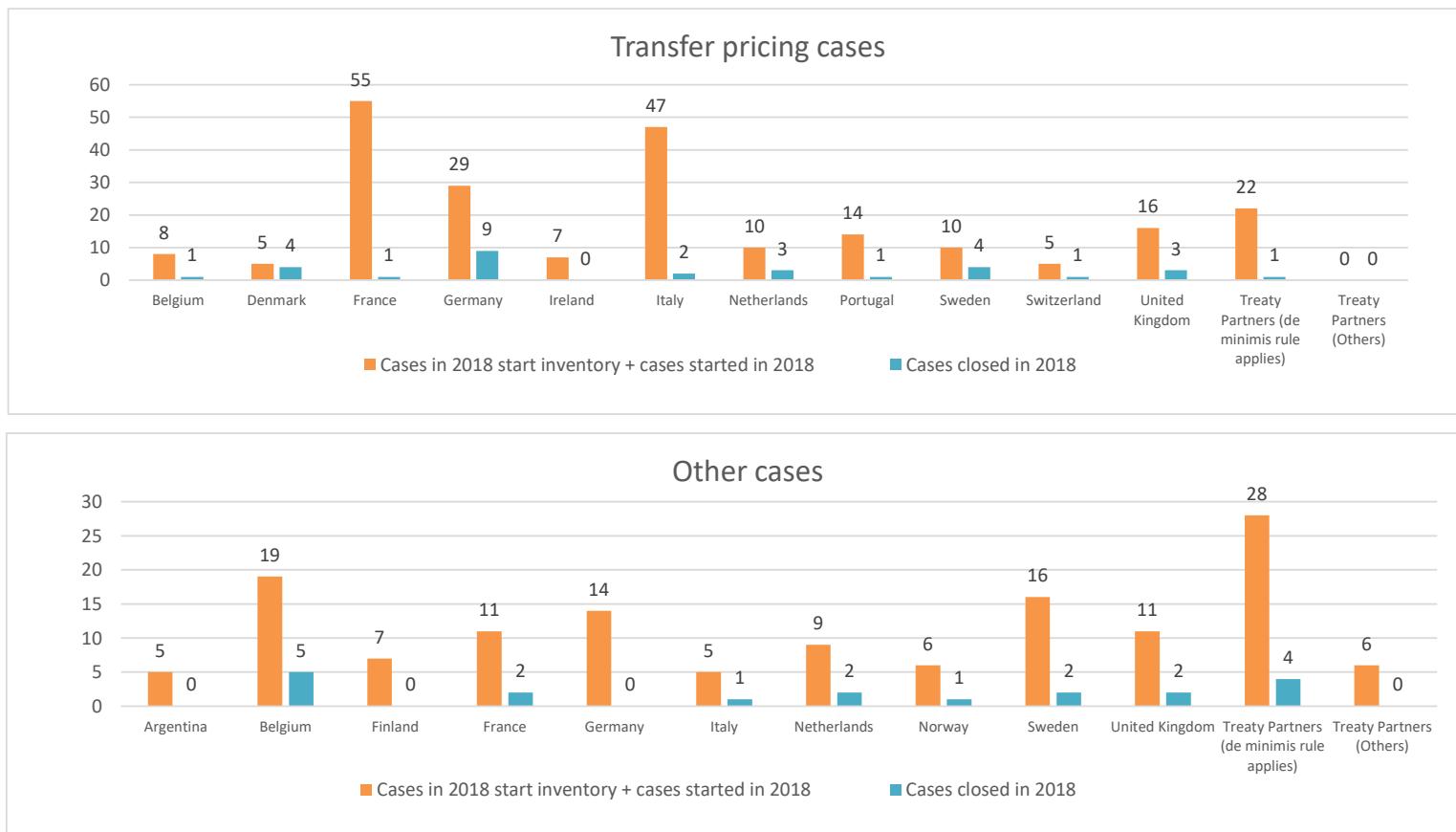
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
(i) start date: the date its competent authority received a complete MAP request; and
(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	16.63	1.77	8.80	9.83
Other cases	5.03	1.65	2.52	8.83

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

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

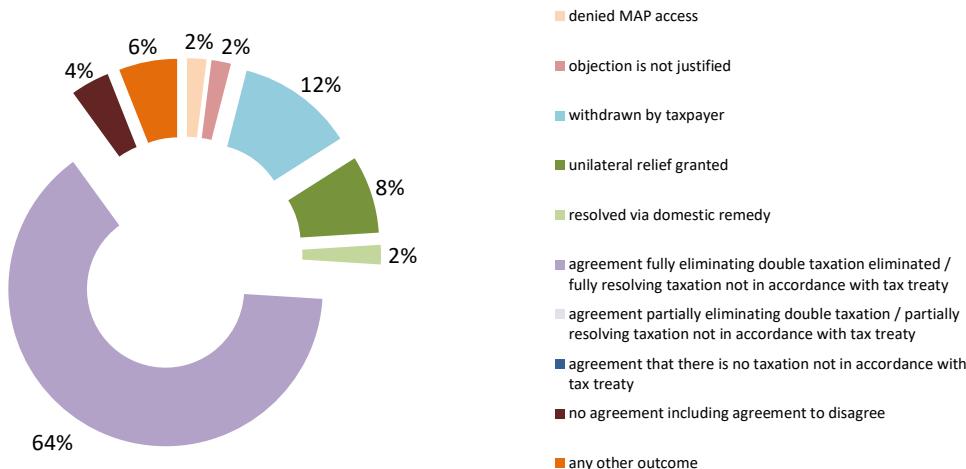
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



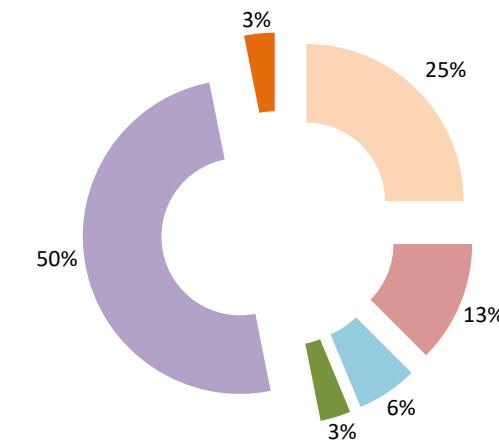
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	1	6	4	1	32	0	0	2	3	50
Cases started before 1 January 2016	0	1	1	0	0	13	0	0	2	3	20
Cases started as from 1 January 2016	1	0	5	4	1	19	0	0	0	0	30
Other cases (all)	8	4	2	1	0	16	0	0	0	1	32
Cases started before 1 January 2016	0	2	0	0	0	10	0	0	0	1	13
Cases started as from 1 January 2016	8	2	2	1	0	6	0	0	0	0	19
All cases	9	5	8	5	1	48	0	0	2	4	82

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 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	79	0	1	1	0	0	13	0	0	2	3	59	52.66
Row 2	Others	46	0	2	0	0	0	10	0	0	0	1	33	48.72
Row 3	Total	125	0	3	1	0	0	23	0	0	2	4	92	51.11
<p><u>Notes:</u></p> <p>1) No. pre-2016 cases in MAP inventory on 1 January 2018 differs with the no. pre-2016 cases in MAP inventory on 31 December 2017, because Spain found out that one case was reported as "other case" and as "attribution/allocation case" at the same time. This is an "attribution/allocation case" Spain would not take it into account for "other cases" from now on.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date its competent authority received a complete MAP request; and</p> <p>(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	2	6	0	0	0	0	1	0	0	0	0	0	7
	Denmark	4	1	0	0	0	0	4	0	0	0	0	0	1
	France	14	41	0	0	1	0	0	0	0	0	0	0	54
	Germany	13	16	1	0	1	1	0	6	0	0	0	0	20
	Ireland	1	6	0	0	0	0	0	0	0	0	0	0	7
	Italy	28	19	0	0	1	0	1	0	0	0	0	0	45
	Netherlands	3	7	0	0	2	1	0	0	0	0	0	0	7
	Portugal	7	7	0	0	0	1	0	0	0	0	0	0	13
	Sweden	7	3	0	0	0	0	0	4	0	0	0	0	6
	Switzerland	2	3	0	0	0	0	0	1	0	0	0	0	4
	United Kingdom	9	7	0	0	0	1	0	2	0	0	0	0	13
Row 2	Treaty Partners (de minimis rule applies)		6	16	0	0	0	0	1	0	0	0	0	21
Row 3	Treaty Partners (Others)		0	0	0	0	0	0	0	0	0	0	0	0
	Total	96	132	1	0	5	4	1	19	0	0	0	0	198
	Notes													
	There is a mismatch in relation to the end inventory 2017 and the start inventory 2018 concerning one of the treaty partners falling under the de minimis rule, due to an agreement with the other CA of a change in a MAP case start date after the 2017 statistics were reported.													

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	Argentina	2	3	0	0	0	0	0	0	0	0	0	5	
	Belgium	11	8	4	0	0	0	0	1	0	0	0	14	
	Finland	0	7	0	0	0	0	0	0	0	0	0	7	
	France	5	6	1	1	0	0	0	0	0	0	0	9	
	Germany	6	8	0	0	0	0	0	0	0	0	0	14	
	Italy	4	1	0	0	1	0	0	0	0	0	0	4	
	Netherlands	7	2	1	1	0	0	0	0	0	0	0	7	
	Norway	4	2	1	0	0	0	0	0	0	0	0	5	
	Sweden	5	11	0	0	0	0	0	2	0	0	0	14	
	United Kingdom	5	6	0	0	0	1	0	1	0	0	0	9	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6	22	1	0	1	0	0	2	0	0	0	24	
Row 3	Treaty Partners (Others)	3	3	0	0	0	0	0	0	0	0	0	6	
	Total	58	79	8	2	2	1	0	6	0	0	0	118	

Notes:

1) Regarding the treaty partners (*de minimis* rule applies), the mismatches between 2017 end inventory and 2018 inventory on 1 January are due to the following:

(i) Two partners that last year were reported in Row 2 have been moved to row 1 due to the number of cases initiated in 2018.

(ii) One treaty partner that last year were reported in Row 3 has been moved to row 2.

(iii) One case with one of the treaty partners that has been closed in 2018 was missing in previous statistics, but has been added this year. The case was initiated in 2016.

2) There is also a mismatch between the number of "Other MAP" cases at the end of 2017 and at the beginning of 2018. The number of "Other MAP" cases with "Other Treaty Partners" at the end of 2017 was 4. This inventory included one open case with one of the treaty partners. For the 2018 OECD statistics, the treaty partner must inform about its MAP Statistics, so now this case forms part of the inventory on 1 January 2018 with the treaty partners to which *de minimis* rule applies.

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	33.90	2.73	0.33	33.57
	Denmark	9.84	4.73	4.01	5.83
	France	19.33	1.15	n.a.	n.a.
	Germany	17.00	1.64	10.55	8.52
	Italy	8.96	1.15	n.a.	n.a.
	Netherlands	11.45	0.78	2.55	9.76
	Portugal	8.45	1.15	8.15	0.30
	Sweden	29.32	1.15	18.11	11.21
	Switzerland	22.88	1.15	17.69	5.19
	United Kingdom	9.35	0.98	4.32	7.94
Row 2	Treaty Partners (de minimis rule applies)	0.81	0.04	0.09	1.02
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	16.63	1.77	8.80	9.83
	Notes:	MAP cases with UK and the treaty partners falling under the de minimis rule have been closed without milestone 1, this is the reason why column4+column5 is not equal to column2.			

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	1.74	1.07	2.89	5.06
	France	1.84	1.16	n.a.	n.a.
	Italy	3.25	1.15	n.a.	n.a.
	Netherlands	5.28	1.15	n.a.	n.a.
	Norway	4.27	1.15	n.a.	n.a.
	Sweden	13.82	1.04	3.09	10.73
	United Kingdom	5.79	0.69	1.25	9.50
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1.36	0.83	0.80	2.82
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time		5.03	1.65	2.52	8.83
Notes:					

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

Annex B

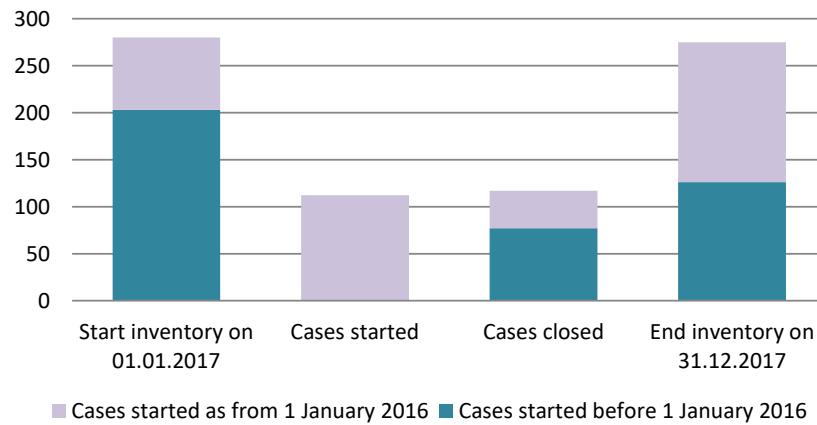
MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

Table 3: All MAP Cases

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	12.13	1.73	7.46	9.61
Notes:					

Spain

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	143	0	64	79
Other cases	60	0	13	47

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	53	55	16	92
Other cases	24	57	24	57

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.82
Other cases	31.68

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 its competent authority received a complete MAP request; and
(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	12.82	2.36	6.06	6.86
Other cases	5.13	1.98	1.43	4.92

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

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

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



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

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	3	1	6	1	2	62	4	0	1	0	80
Cases started before 1 January 2016	0	1	4	0	2	53	4	0	0	0	64
Cases started as from 1 January 2016	3	0	2	1	0	9	0	0	1	0	16
Other cases (all)	5	7	3	4	3	14	0	0	0	1	37
Cases started before 1 January 2016	0	0	2	0	0	11	0	0	0	0	13
Cases started as from 1 January 2016	5	7	1	4	3	3	0	0	0	1	24
All cases	8	8	9	5	5	76	4	0	1	1	117

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 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	143	0	1	4	0	2	53	4	0	0	0	79	39.82
Row 2	Others	60	0	0	2	0	0	11	0	0	0	0	47	31.68
Row 3	Total	203	0	1	6	0	2	64	4	0	0	0	126	38.45
<p>Notes:</p> <p>1) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <ul style="list-style-type: none"> (i) start date: the date its competent authority received a complete MAP request; and (ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request. <p>2) The mismatches between number of cases remaining in MAP inventory on 31 December 2016 and number of cases in MAP inventory on 1 January 2017 are due to the classification of MAP cases as protective after the deadline to report 2016 OECD statistics or the matches between countries about the start date after the deadline to report 2016 OECD statistics</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
			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
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation 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	France	3	12	0	0	1	0	0	0	0	0	0	14
	Germany	9	11	2	0	1	0	0	4	0	0	0	13
	Italy	18	12	1	0	1	0	0	0	0	0	0	28
	Portugal	3	4	0	0	0	0	0	0	0	0	0	7
	Sweden	6	1	0	0	0	0	0	0	0	0	0	7
	United Kingdom	2	9	0	0	0	0	0	2	0	0	0	9
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	12	6	0	0	0	0	3	0	0	1	0	14
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	53	55	3	0	2	1	0	9	0	0	1	92
	Notes	The mismatches between number of cases remaining in MAP inventory on 31 December 2016 and number of cases in MAP inventory on 1 January 2017 are due to the classification of MAP cases as Protective after the deadline to report 2016 OECD statistics or the matches between countries about the start date after the deadline to report 2016 OECD statistics											

Annex B

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

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Belgium	1	14	0	1	0	3	0	0	0	0	0	0	11	
	France	3	3	1	0	0	0	0	0	0	0	0	0	5	
	Germany	2	6	0	0	0	1	1	0	0	0	0	0	6	
	Netherlands	2	8	1	1	0	0	0	1	0	0	0	0	7	
	Norway	4	4	1	1	0	0	2	0	0	0	0	0	4	
	Sweden	3	4	0	0	1	0	0	1	0	0	0	0	5	
	United Kingdom	2	3	0	0	0	0	0	0	0	0	0	0	5	
Row 2	Treaty Partners (<i>de minimis</i> rule applies)		6	12	2	4	0	0	0	0	0	0	1	10	
Row 3	Treaty Partners (Others)		1	3	0	0	0	0	0	0	0	0	0	4	
	Total		24	57	5	7	1	4	3	3	0	0	1	57	
	Notes:														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	France	15.22	1.15		
	Germany	12.22	3.61	5.67	6.35
	Italy	12.03	1.04		
	United Kingdom	12.81	1.78	8.19	4.62
Row 2	Treaty Partners (de minimis rule applies)	13.65	1.44	5.29	8.36
Row 3	Treaty Partners (Others)				
	Total Average Time	12.82	2.36	6.06	6.86
	Notes:				

Annex B

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

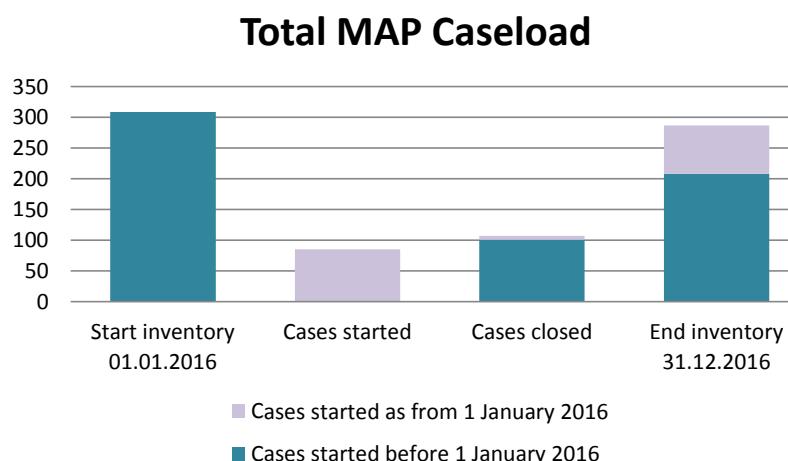
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	1.28	1.05		
	France	4.18	1.15		
	Germany	1.30	11.44		
	Netherlands	4.69	1.15	1.12	3.57
	Norway	8.22	1.08	2.97	5.76
	Sweden	5.05	1.25	0.00	10.09
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	6.78	1.14	0.31	3.10
Row 3	Treaty Partners (Others)				
	Total Average Time	5.13	1.98	1.43	4.92
	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	8.21	2.14	3.75	5.89
	<u>Notes:</u>				

Spain



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	222	0	74	148
Other cases	87	0	27	60

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	59	4	55
Other cases	0	26	2	24

Average time needed to close MAP cases

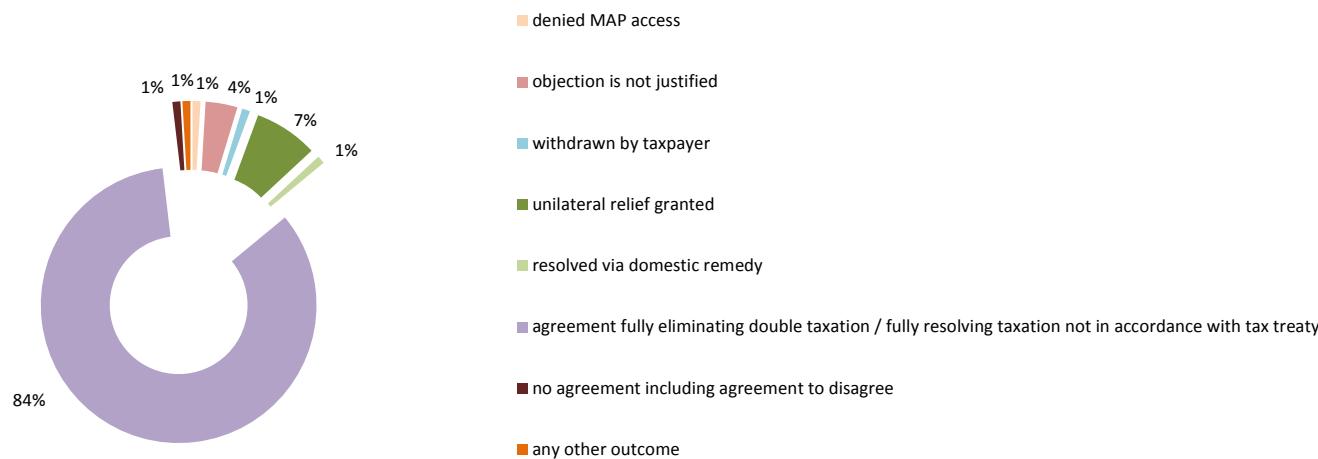
Cases started before 1 January 2016	Average time
Transfer pricing cases	43.00
Other cases	37.00

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:
(i) start date: the date its competent authority received a complete MAP request; and
(ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	5.71	5.10	8.45	2.76
Other cases	4.83	1.15	2.37	5.85

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

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	4	0	73	0	0	0	0	78
Cases started before 1 January 2016	0	0	0	3	0	71	0	0	0	0	74
Cases started as from 1 January 2016	0	0	1	1	0	2	0	0	0	0	4
Other cases (all)	1	4	0	4	1	17	0	0	1	1	29
Cases started before 1 January 2016	1	3	0	3	1	17	0	0	1	1	27
Cases started as from 1 January 2016	0	1	0	1	0	0	0	0	0	0	2
All cases	1	4	1	8	1	90	0	0	1	1	107

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*¹¹⁷) 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*).

¹¹⁷ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Spain/Espagne

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2009 or prior	1	0			0	0	1	0	0	0		
2010	10	0			1	0	9	0	0	0		
2011	5	3			0	0	5	3	0	0		
2012	19	0			5	0	13	0	1	0		
2013	12	1			2	0	10	1	0	0		
2014	21	6			1	2	20	4	0	0		
2015			26	4	3	0	23	4	0	0		
Total	68	10	26	4	12	2	81	12	1	0	--	--

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Spain/Espagne

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	7	0			6	0	0	0	1	0		
2009	2	0			1	0	1	0	0	0		
2010	14	1			4	1	10	0	0	0		
2011	8	3			2	0	5	3	1	0		
2012	23	0			3	0	19	0	1	0		
2013	20	1			7	0	12	1	1	0		
2014			27	6	4	0	21	6	2	0		
Total	74	5	27	6	27	1	68	10	6	0		

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Spain/Espagne

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	10	0			2	0	5	0	3	0		
2008	3	0			1	0	2	0	0	0		
2009	3	2			1	0	2	0	0	2		
2010	15	2			1	0	14	1	0	1		
2011	9	3			1	0	8	3	0	0		
2012	35	0			10	0	23	0	2	0		
2013			24	1	1	0	20	1	3	0		
Total	75	7	24	1	17	0	74	5	8	3	--	--

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

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Spain/Espagne

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	16	1			5	1	7	0	4	0		
2007	7	0			2	0	3	0	2	0		
2008	10	0			5	0	3	0	2	0		
2009	9	3			6	0	3	2	0	1		
2010	20	3			3	0	15	2	2	1		
2011	15	3			5	0	9	3	1	0		
2012			36	0	0	0	35	0	1	0		
Total	77	10	36	0	26	1	75	7	12	2		

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

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Spain/Espagne

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	7	1			1	0	6	1	0	0		
2006	11	0			0	0	10	0	1	0		
2007	15	0			1	0	7	0	7	0		
2008	13	0			1	0	10	0	2	0		
2009	11	3			1	0	9	3	1	0		
2010	21	3			1	0	20	3	0	0		
2011			15	3	0	0	15	3	0	0		
Total	78	7	15	3	5	0	77	10	11	0		

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Spain/Espagne

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	3	2			0	1	3	1	0	0		
2005	4	0			0	0	4	0	0	0		
2006	12	0			1	0	11	0	0	0		
2007	18	0			3	0	15	0	0	0		
2008	18	0			3	0	13	0	2	0		
2009	17	3			3	0	11	3	3	0		
2010			21	3	1	0	20	3	0	0		
Total	72	5			21	3	11	1	77	7	5	0

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Spain/Espagne

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	0			3	0	3	0	1	0		
2004	3	3			1	1	0	2	2	0		
2005	4	0			0	0	4	0	0	0		
2006	11	1			0	0	11	1	0	0		
2007	18	0			0	0	18	0	0	0		
2008	18	1			2	0	16	1	0	0		
2009			20	4	3	1	17	3	0	0		
Total	61	5			20	4	9	2	69	7	3	0

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Spain/Espagne

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	0			1	0	4	0	1	0		
2003	5	0			2	0	3	0	0	0		
2004	4	3			1	0	3	3	0	0		
2005	8	0			4	0	4	0	0	0		
2006	16	1			4	0	11	1	1	0		
2007	66	0			48	0	18	0	0	0		
2008			22	2	4	1	18	1	0	0		
Total	105	4	22	2	64	1	61	5	2	0		

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Spain/Espagne**

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	6	---	1	2	3	
2002	5	---	1	4	0	
2003	7	---	2	5	0	
2004	7	---	0	7	0	
2005	13	---	4	8	1	
2006	17	---	0	17	0	
2007	---	67	1	66	0	
Total	55	67	9	109	4	---

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Spain/Espagne**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2000 or prior	13	---	4	5	4	
2001	2	---	1	1	0	
2002	8	---	3	5	0	
2003	8	---	1	7	0	
2004	10	---	3	7	0	
2005	16	---	1	13	2	
2006	--	18	1	17	0	
Total	57	18	14	55	6	