

Mutual Agreement Procedure Statistics per jurisdiction

## **Sweden**

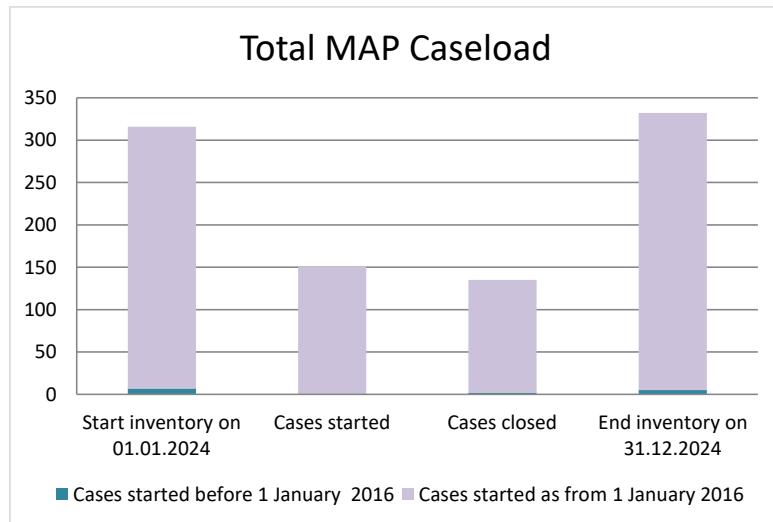
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2024 APA Statistics



## Sweden

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	5	0	1	4
Other cases	2	0	1	1

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	108	56	35	129
Other cases	201	95	98	198

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	135.81
Other cases	180.99

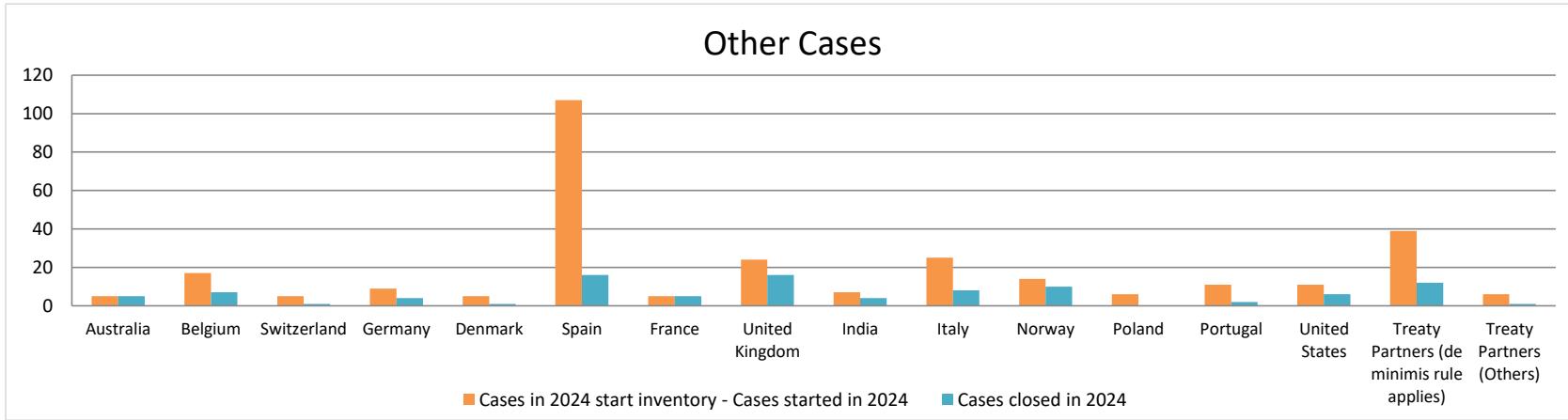
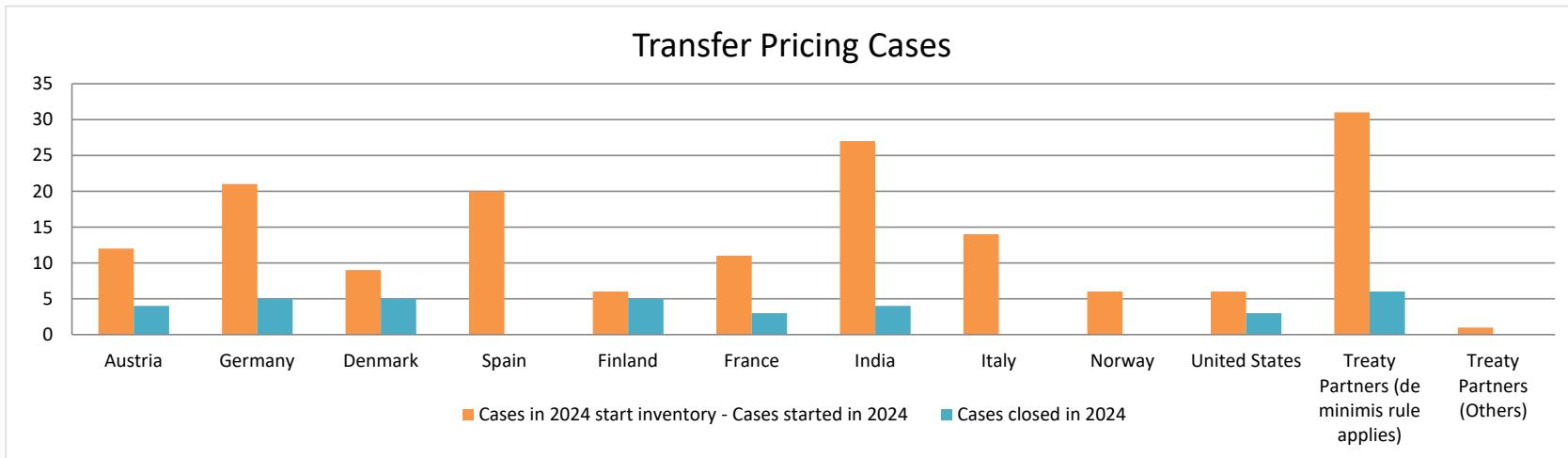
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	28.44	3.88	8.21	21.68
Other cases	22.16	1.77	5.52	17.42

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>

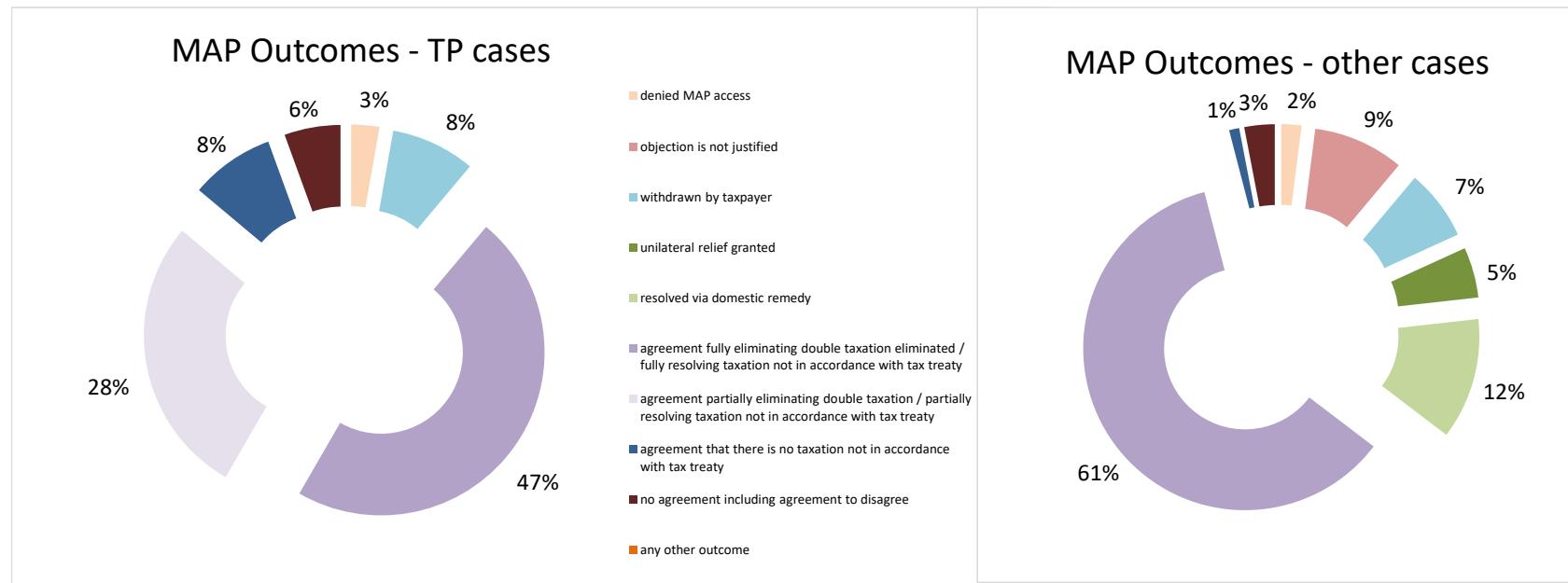
## Overview of MAP partners (only for cases started as from 1 January 2016)

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
<b>Transfer pricing cases (all)</b>	1	0	3	0	0	17	10	3	2	0	36
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	1	0	2	0	0	17	10	3	2	0	35
<b>Other cases (all)</b>	2	9	7	5	12	60	0	1	3	0	99
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	2	9	7	5	12	60	0	1	2	0	98
<b>All cases</b>	3	9	10	5	12	77	10	4	5	0	135

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	5	0	0	1	0	0	0	0	0	0	0	4	135.81
Row 2	Others	2	0	0	0	0	0	0	0	0	1	0	1	180.99
Row 3	Total	7	0	0	1	0	0	0	0	0	1	0	5	158.40
<u>Notes:</u>														
Definition of a MAP case and counting of MAP cases		Sweden uses the definition contained in the MAP Statistics Reporting Framework.												
Category of cases		Sweden uses the same definition for pre-2016 cases and post-2015 cases.												
Potential mismatches between 2024 start inventory and 2023 end inventory		One case has for a long time been incorrectly registered as a non-OECD case, which has now been adjusted.												
Notes on the computation of average time		The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and												
Other Notes on Annex A														

Table 1: Attribution / Allocation MAP Cases														
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	6	6	0	0	0	0	0	0	4	0	0	0	8
	Germany	9	12	0	0	1	0	0	4	0	0	0	0	16
	Denmark	6	3	0	0	0	0	0	5	0	0	0	0	4
	Spain	18	2	0	0	0	0	0	0	0	0	0	0	20
	Finland	5	1	0	0	0	0	0	2	0	1	2	0	1
	France	6	5	0	0	0	0	0	3	0	0	0	0	8
	India	23	4	0	0	0	0	0	0	4	0	0	0	23
	Italy	6	8	0	0	0	0	0	0	0	0	0	0	14
	Norway	3	3	0	0	0	0	0	0	0	0	0	0	6
	United States	6	0	0	0	1	0	0	1	1	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	19	12	1	0	0	0	0	2	1	2	0	0	25
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total	108	56	1	0	2	0	0	17	10	3	2	0	129
<p><b>Notes:</b> The 2024 start inventory for post-2015 attribution/allocation MAP cases differs by three cases from the 2023 end inventory due to:  - one case mistakenly not included in the 2023 inventory  - two cases mistakenly reported as ongoing in the 2023 inventory  - a change in the countries declared under the de minimis rule, relating to two cases</p>														

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2024	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / 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	Australia	5	0	0	0	0	0	5	0	0	0	0	0	
	Belgium	9	8	0	1	1	0	5	0	0	0	0	10	
	Switzerland	0	5	0	0	0	1	0	0	0	0	0	4	
	Germany	7	2	0	0	1	0	2	1	0	0	0	5	
	Denmark	4	1	0	1	0	0	0	0	0	0	0	4	
	Spain	76	31	2	1	0	0	2	11	0	0	0	91	
	France	4	1	0	0	0	1	0	3	0	1	0	0	
	United Kingdom	17	7	0	0	0	2	3	11	0	0	0	8	
	India	7	0	0	2	0	0	1	0	0	0	1	0	
	Italy	13	12	0	0	4	0	0	4	0	0	0	17	
Row 2	Norway	9	5	0	3	0	0	2	5	0	0	0	4	
	Poland	6	0	0	0	0	0	0	0	0	0	0	6	
	Portugal	8	3	0	0	0	0	1	1	0	0	0	9	
	United States	7	4	0	0	0	0	1	5	0	0	0	5	
Row 3	Treaty Partners (de minimis rule applies)	23	16	0	1	1	0	9	0	0	0	0	27	
	Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	1	0	5	
Total			201	95	2	9	7	5	12	60	0	1	2	0
Notes: The 2024 start inventory for post-2015 other MAP cases differs by four cases from the 2023 end inventory due to: - two cases closed in 2023 and mistakenly not reported in the 2023 statistics - a change in the countries declared under the de minimis rule, relating to four cases														

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**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		183
≥2 and <4 years old		74
≥4 and <6 years old		37
≥6 years old		34

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	36.26	1.13	3.30	32.96
	Germany	16.90	17.90	4.10	12.80
	Denmark	10.82	0.60	1.33	9.49
	Finland	39.29	5.02	4.47	26.99
	France	15.69	0.95	13.41	2.28
	India	22.61	0.30	6.66	15.95
Row 2	United States	27.39	0.94	8.65	12.00
	Treaty Partners (de minimis rule applies)	49.30	1.14	24.18	47.61
	Total	28.44	3.88	8.21	21.68
<u>Notes:</u>					

Annex B

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

<b>Annex to Table 1: Attribution / Allocation MAP Cases</b>		
	<b>Stage during which the MAP case was resolved</b>	<b>average time taken (in months) for post-2015 cases from 'Start' to 'End'</b>
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	3.52
	Cases closed in the Bilateral stage	29.18
	<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	Australia	18.16	1.64	3.18	16.29	
	Belgium	22.92	1.32	8.67	14.25	
	Switzerland	0.20	0.26	n.a.	n.a.	
	Germany	18.07	0.73	3.79	17.70	
	Denmark	16.34	1.81	0.59	15.75	
	Spain	40.53	2.41	7.79	39.42	
	France	13.91	1.03	2.60	4.31	
	United Kingdom	21.62	2.73	7.13	15.56	
	India	53.49	0.99	8.02	36.30	
	Italy	20.04	2.72	2.23	17.81	
Row 2	Norway	8.75	0.84	4.94	4.33	
	Portugal	8.09	0.87	3.25	4.83	
	United States	12.03	1.12	1.97	6.51	
Row 3	Treaty Partners (de minimis rule applies)	14.71	1.70	6.79	8.65	
	Treaty Partners (Others)	40.77	1.12	n.a.	40.77	
	Total	22.16	1.77	5.52	17.42	
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	22.53
Cases closed in the Bilateral stage		21.85
<u>Notes:</u>		

Annex B

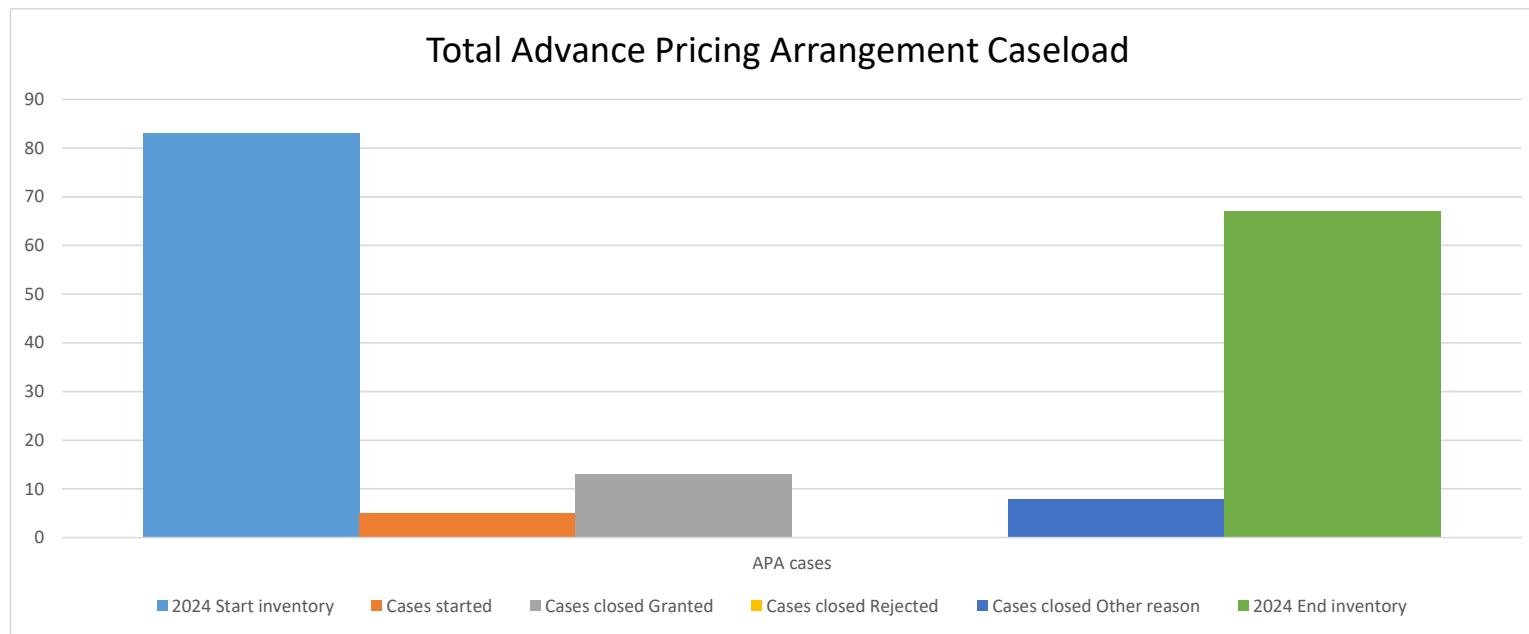
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for all Cases

**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	<b>Total Average Time</b>	23.81	2.33	6.31	18.66
<u>Notes:</u>					

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 7
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	51.88
Notes:								
Reporting period followed	From 2024-01-01 to 2024-12-31							
Definition of "Start Date" and "End Date" followed:	The same definition is used for MAP cases and APA cases.							
Definition of "APAs concluded during the reporting period" followed:	An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.							
Further information								

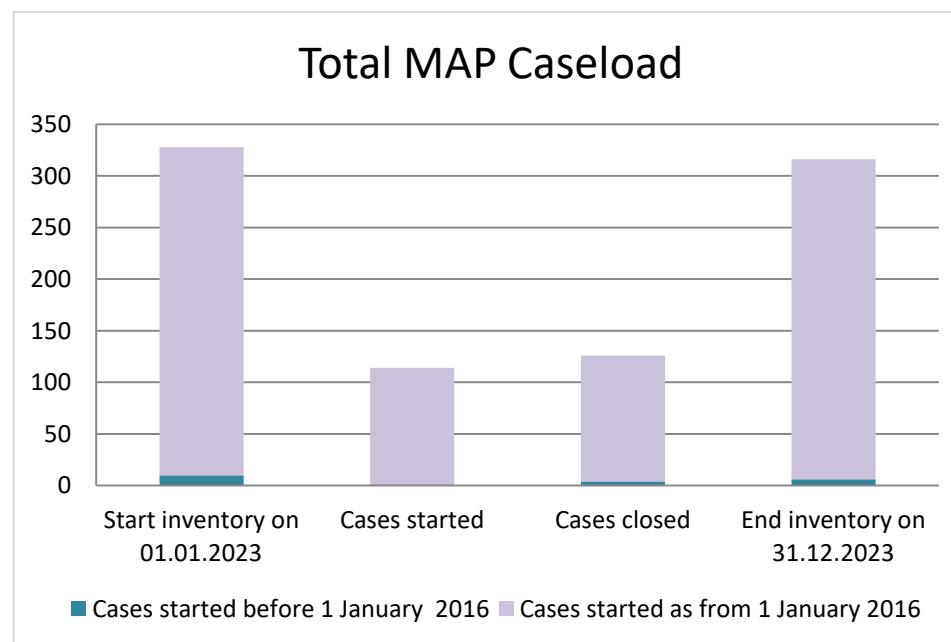
## Sweden



	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	83	5	13	0	8	67	51.88

## Sweden

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	8	0	4	4
Other cases	2	0	0	2

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	134	39	62	111
Other cases	184	75	60	199

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	99.57
Other cases	n.a.

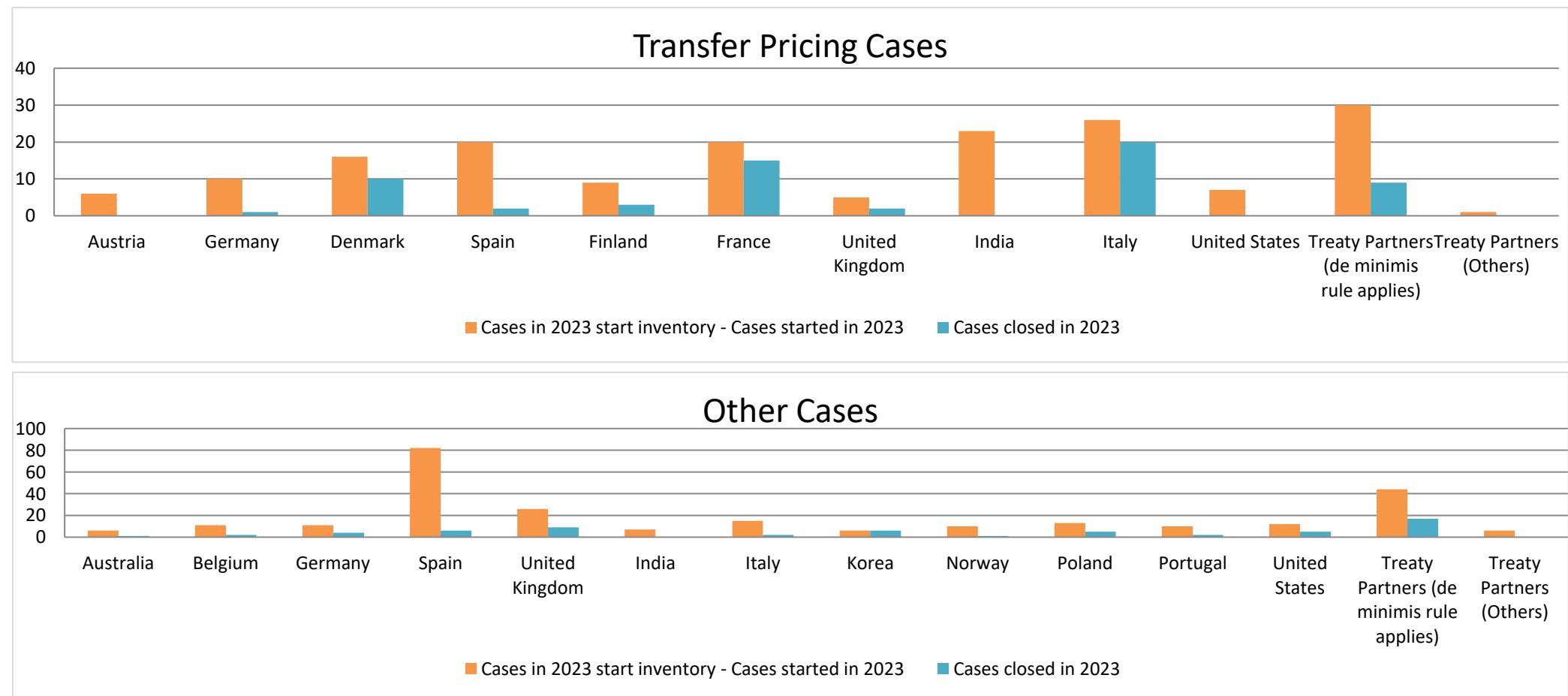
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	34.08	1.88	21.83	12.12
Other cases	23.54	2.03	9.84	19.28

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

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

Note: the MAP cases started before 1 January 2016 and closed in 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
<b>Transfer pricing cases (all)</b>	0	1	3	3	1	52	4	1	1	0	66
Cases started before 1 January 2016	0	0	2	0	1	1	0	0	0	0	4
Cases started as from 1 January 2016	0	1	1	3	0	51	4	1	1	0	62
<b>Other cases (all)</b>	3	3	3	1	8	40	1	1	0	0	60
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	3	3	3	1	8	40	1	1	0	0	60
<b>All cases</b>	3	4	6	4	9	92	5	2	1	0	126

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	8	0	0	2	0	1	1	0	0	0	0	4	99.57
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	10	0	0	2	0	1	1	0	0	0	0	6	99.57
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Sweden uses the definition contained in the MAP Statistics Reporting Framework.</p> <p>Category of cases Sweden uses the same definition for pre-2016 cases and post-2015 cases. Attribution/Allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax convention.</p> <p>Potential mismatches between 2023 start inventory and 2022 end inventory One case that was closed during 2022 was not correctly reported as closed in the previous reporting. We therefore have 8 cases in our MAP inventory on 1 January 2023.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2023	
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	4	2	0	0	0	0	0	0	0	0	0	0	0	6
	Germany	3	7	0	0	0	0	0	0	1	0	0	0	0	9
	Denmark	12	4	0	0	0	0	0	0	10	0	0	0	0	6
	Spain	9	11	0	0	1	1	0	0	0	0	0	0	0	18
	Finland	9	0	0	0	0	0	0	0	2	0	1	0	0	6
	France	18	2	0	0	0	0	0	0	15	0	0	0	0	5
	United Kingdom	4	1	0	0	0	0	0	0	2	0	0	0	0	3
	India	22	1	0	0	0	0	0	0	0	0	0	0	0	23
	Italy	21	5	0	0	0	0	2	0	16	1	0	1	0	6
	United States	5	2	0	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	26	4	0	1	0	0	0	0	5	3	0	0	0	21
	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Row 3	Total	134	39	0	1	1	3	0	51	4	1	1	0	0	111
	Notes:														

Annex B

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

Table 2: Other MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Australia	1	5	0	0	0	0	1	0	0	0	0	5	
	Belgium	6	5	0	0	0	0	0	0	0	0	0	9	
	Germany	3	8	0	0	0	0	1	3	0	0	0	7	
	Spain	67	15	1	0	0	0	0	5	0	0	0	76	
	United Kingdom	19	7	0	0	2	0	4	2	0	1	0	17	
	India	7	0	0	0	0	0	0	0	0	0	0	7	
	Italy	10	5	0	0	0	0	0	2	0	0	0	13	
	Korea	6	0	0	0	0	0	0	6	0	0	0	0	
	Norway	5	5	0	0	0	0	0	1	0	0	0	9	
	Poland	10	3	0	0	0	0	0	5	0	0	0	8	
	Portugal	7	3	2	0	0	0	0	0	0	0	0	8	
	United States	7	5	0	1	0	0	0	4	0	0	0	7	
	Treaty Partners (de minimis rule applies)	30	14	0	2	1	1	11	1	0	0	0	27	
Row 2	Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	0	0	6	
	Total	184	75	3	3	3	1	8	40	1	1	0	199	
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**

<b>Categories for age of MAP cases</b>	<b>Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date</b>	
	<b>Column 1</b>	<b>Column 2</b>
<2 years old		66
≥2 and <4 years old		197
≥4 and <6 years old		186
≥6 years old		154

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 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Germany	44.91	3.65	27.62	17.29	
	Denmark	30.60	0.77	12.56	12.71	
	Spain	43.97	1.15	7.86	9.40	
	Finland	25.96	1.22	7.74	20.20	
	France	38.70	1.14	29.74	10.84	
	United Kingdom	19.63	7.84	22.32	15.35	
Row 2	Italy	29.94	1.04	24.40	5.33	
	Treaty Partners (de minimis rule applies)	41.99	5.06	16.45	25.54	
	Total	34.08	1.88	21.83	12.12	
<u>Notes:</u>						
2022 Statistics were reported to according to the de minimis rules.						

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	47
	Cases closed in the Bilateral stage	33
<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	Australia	10.03	1.15	2.43	7.59
	Belgium	2.24	1.18	n.a.	n.a.
	Germany	10.82	1.99	3.63	10.16
	Spain	35.76	0.93	11.00	31.26
	United Kingdom	14.35	1.06	10.61	9.46
	Italy	12.43	1.15	4.45	7.97
	Korea	49.28	1.07	8.54	47.40
	Norway	11.28	1.15	8.75	2.53
	Poland	51.75	1.15	35.38	16.37
	Portugal	19.74	1.15	3.22	23.11
Row 2	United States	27.91	1.06	4.33	29.24
	Treaty Partners (de minimis rule applies)	14.20	4.22	3.96	10.02
Total		23.54	2.03	9.84	19.28
Notes: 2022 Statistics were reported to according to the de minimis rules.  Errors identified 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

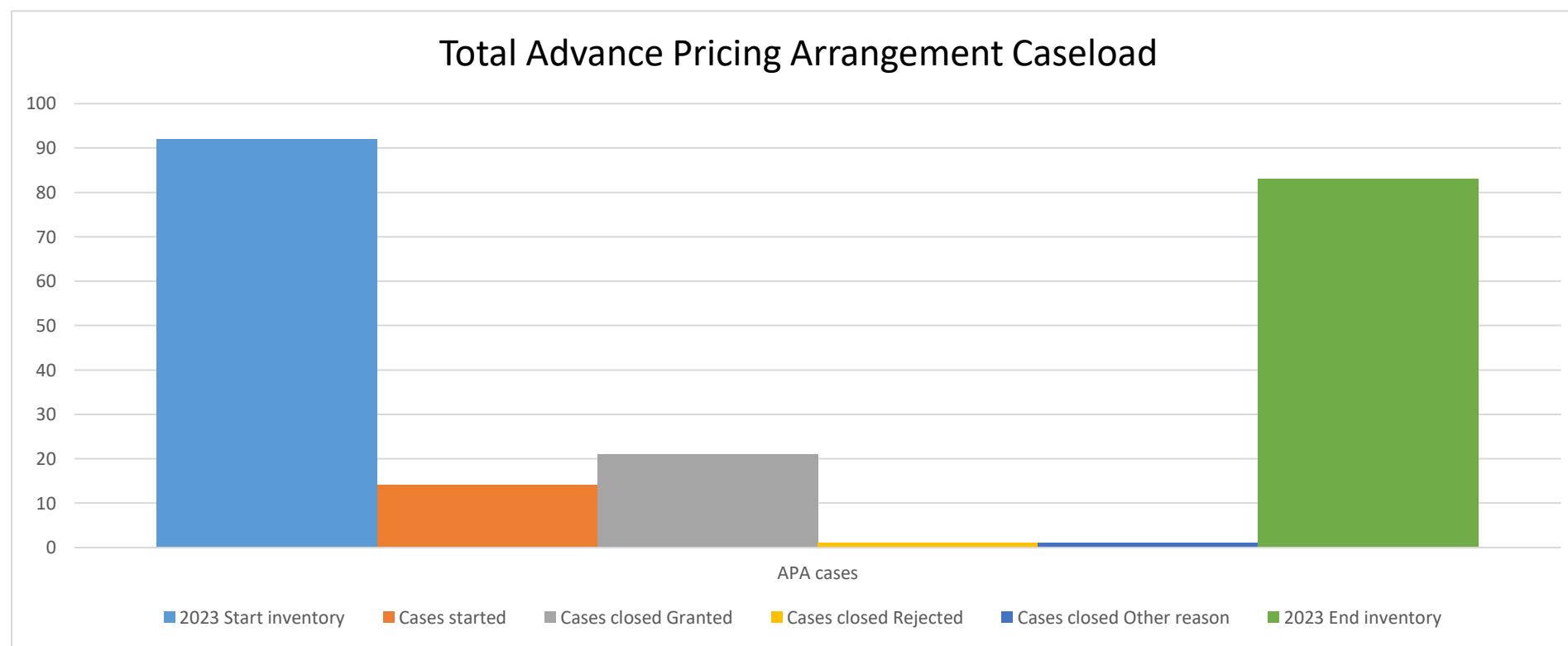
Annex to Table 2: Other MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	16
Cases closed in the Bilateral stage		23
<u>Notes:</u>		

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	
<b>Total Average Time</b>	28.90	1.95	16.51	15.29	
Notes:					

## Sweden



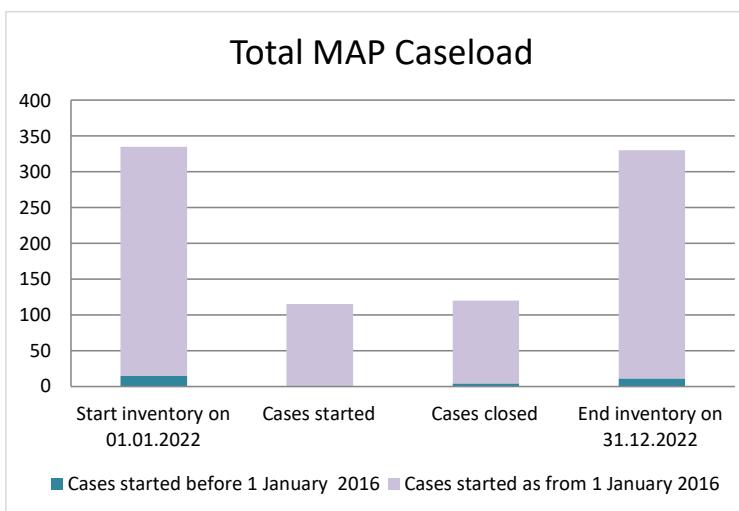
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	92	14	21	1	1	83	38.66

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		92	14	21	1	1	83
<u>Notes:</u>							
Reporting period followed		From 2023-01-01 to 2023-12-31					
Definition of "Start Date" and "End Date" followed:		The same definition is used for MAP cases and APA cases.					
Definition of "APAs concluded during the reporting period" followed:		An APA is granted during the reporting period where the competent authorities have entered into a mutual agreement with respect to the APA case and all subsequent formal proceedings that are required are fulfilled at any point during the reporting period.					

## Sweden



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	13	0	4	9
Other cases	2	0	0	2

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	182	34	83	133
Other cases	138	81	33	186

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	97.55
Other cases	n.a.

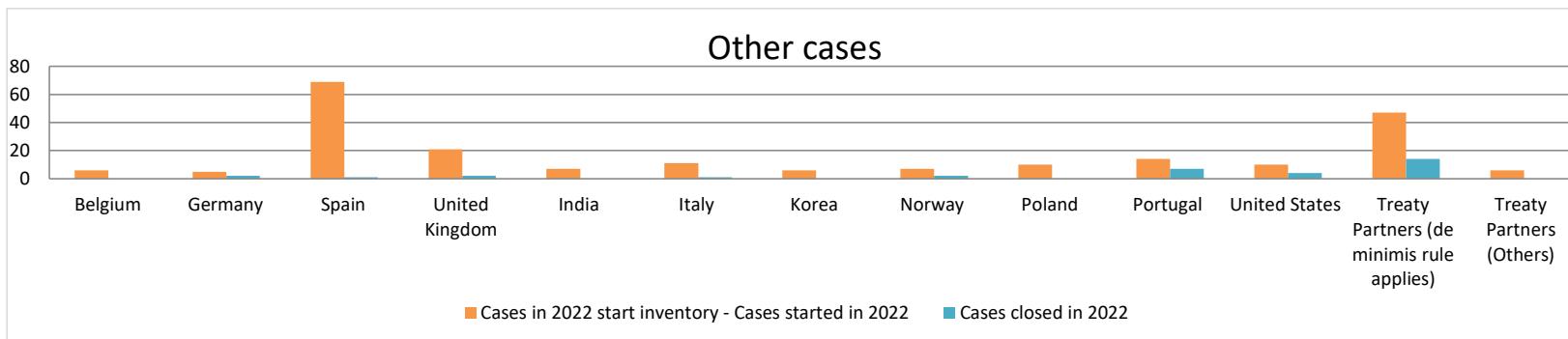
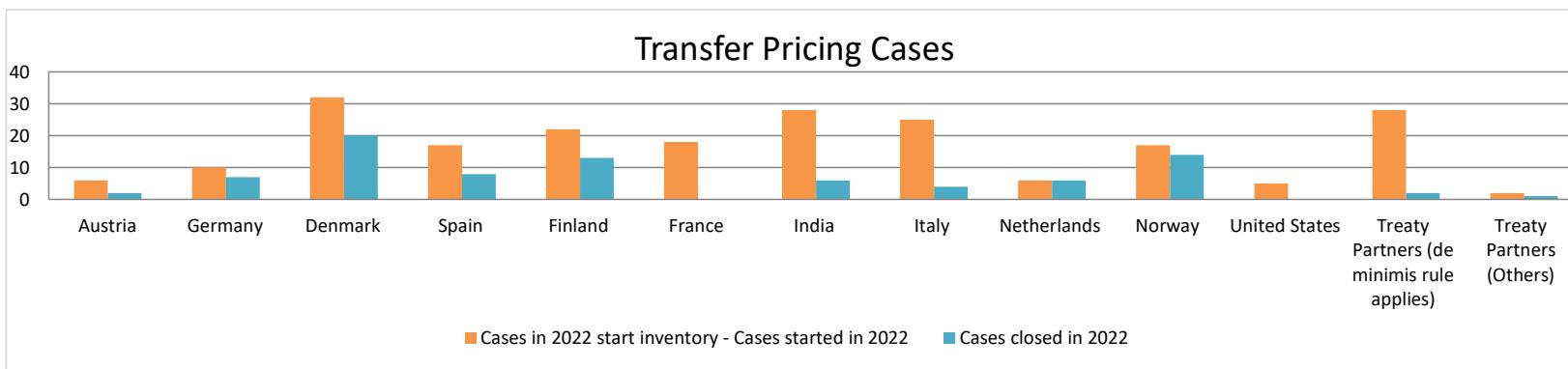
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.50	1.17	13.03	18.28
Other cases	14.32	1.59	5.33	12.50

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>

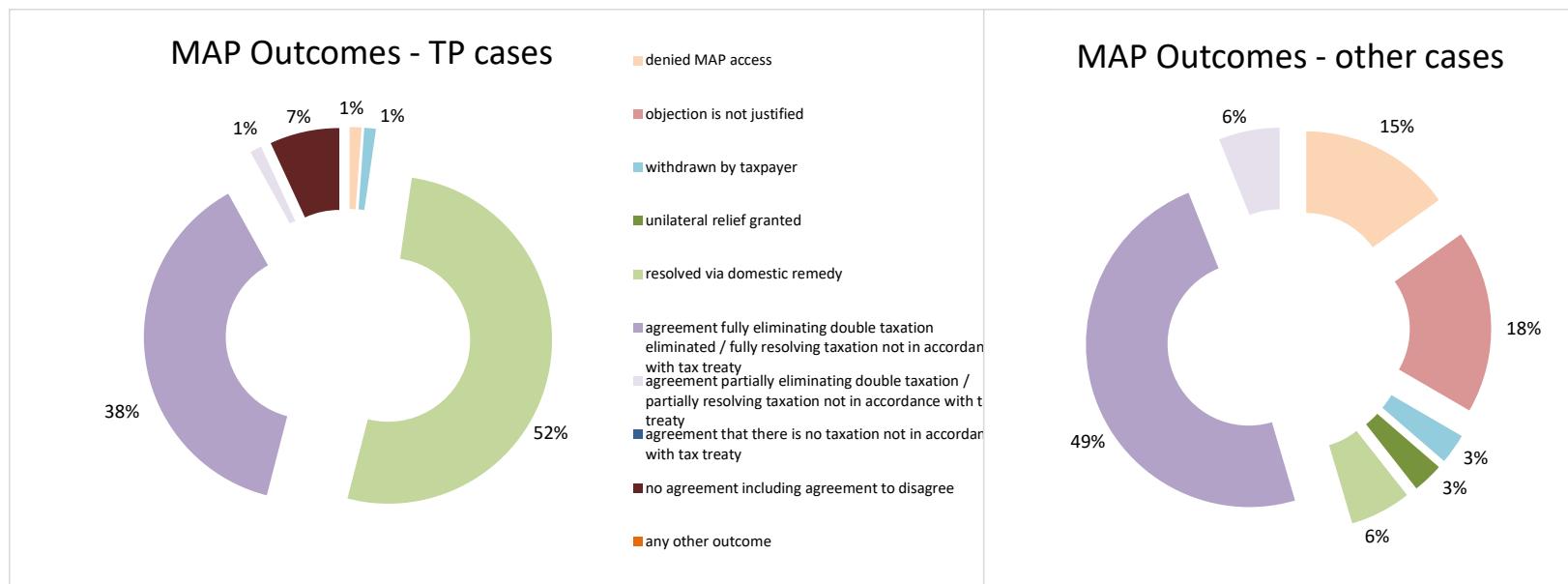
## Overview of MAP partners (only for cases started as from 1 January 2016)

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 / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	1	0	1	0	45	33	1	0	6	0	87
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	1	0	4
Cases started as from 1 January 2016	1	0	1	0	45	30	1	0	5	0	83
<b>Other cases (all)</b>	5	6	1	1	2	16	2	0	0	0	33
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	5	6	1	1	2	16	2	0	0	0	33
<b>All cases</b>	6	6	2	1	47	49	3	0	6	0	120

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 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	13	0	0	0	0	3	0	0	1	0	9	97.55
Row 2	Others	2	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	15	0	0	0	0	3	0	0	1	0	11	97.55
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases Sweden uses the definition contained in the MAP Statistics Reporting Framework.</p> <p>Category of cases Sweden uses the same definition for pre-2016 cases and post-2015 cases.</p> <p>Attribution/Allocation cases: Article 7 and Article 9 MAP cases.</p> <p>Other cases: All other articles of the tax convention.</p> <p>Potential mismatches between 2018 start inventory and 2017 end inventory An additional case has been added and our records have been updated.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of registration of the MAP request; and</p> <p>(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement</p>													

Table 1: Attribution / Allocation MAP Cases														
			number of post-2015 cases closed during the reporting period by outcome:											
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation 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	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	4	2	0	0	0	2	0	0	0	0	0	0	4
	Germany	10	0	0	0	0	7	0	0	0	0	0	0	3
	Denmark	26	6	1	0	0	0	7	12	0	0	0	0	12
	Spain	15	2	0	0	0	0	0	3	0	0	5	0	9
	Finland	21	1	0	0	0	0	13	0	0	0	0	0	9
	France	14	4	0	0	0	0	0	0	0	0	0	0	18
	India	27	1	0	0	0	0	0	6	0	0	0	0	22
	Italy	16	9	0	0	1	0	0	3	0	0	0	0	21
	Netherlands	5	1	0	0	0	0	1	5	0	0	0	0	0
	Norway	14	3	0	0	0	0	14	0	0	0	0	0	3
Row 2	United States	4	1	0	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	24	4	0	0	0	0	1	0	1	0	0	0	26
	Treaty Partners (Others)	2	0	0	0	0	0	0	1	0	0	0	0	1
Total		182	34	1	0	1	0	45	30	1	0	5	0	133
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	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Belgium	4	2	0	0	0	0	0	0	0	0	0	0	6
	Germany	4	1	0	2	0	0	0	0	0	0	0	0	3
	Spain	45	24	0	0	0	0	0	1	0	0	0	0	68
	United Kingdom	10	11	0	0	0	0	0	2	0	0	0	0	19
	India	7	0	0	0	0	0	0	0	0	0	0	0	7
	Italy	5	6	0	0	0	0	0	1	0	0	0	0	10
	Korea	5	1	0	0	0	0	0	0	0	0	0	0	6
	Norway	2	5	0	1	0	0	1	0	0	0	0	0	5
	Poland	9	1	0	0	0	0	0	0	0	0	0	0	10
Row 2	Portugal	5	9	5	2	0	0	0	0	0	0	0	0	7
	United States	7	3	0	0	0	0	0	4	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	29	18	0	1	1	1	1	8	2	0	0	0	33
Row 3	Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Total	138	81	5	6	1	1	2	16	2	0	0	0	186
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	23.05	1.15	n.a.	n.a.	
	Germany	23.05	1.15	n.a.	n.a.	
	Denmark	17.76	1.16	9.64	5.95	
	Spain	40.82	0.50	11.28	29.53	
	Finland	23.05	1.15	n.a.	n.a.	
	India	32.04	0.59	13.18	18.86	
	Italy	24.77	1.07	16.78	2.30	
	Netherlands	23.61	3.01	9.09	29.65	
	Norway	23.05	1.15	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	46.83	1.15	46.09	24.53	
Row 3	Treaty Partners (Others)	78.51	0.00	20.98	57.53	
	Total	25.50	1.17	13.03	18.28	
	Notes:					

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	
	Germany	18.87	2.14	16.50	2.37	
	Spain	34.32	8.55	2.60	31.73	
	United Kingdom	9.67	2.17	1.96	7.71	
	Italy	13.35	1.15	4.67	8.68	
	Norway	2.96	1.17	n.a.	n.a.	
	Portugal	3.10	0.88	0.00	5.33	
Row 2	United States	10.02	1.81	2.24	7.78	
	Treaty Partners (de minimis rule applies)	21.44	1.31	6.42	17.27	
	Total	14.32	1.59	5.33	12.50	
Notes:						

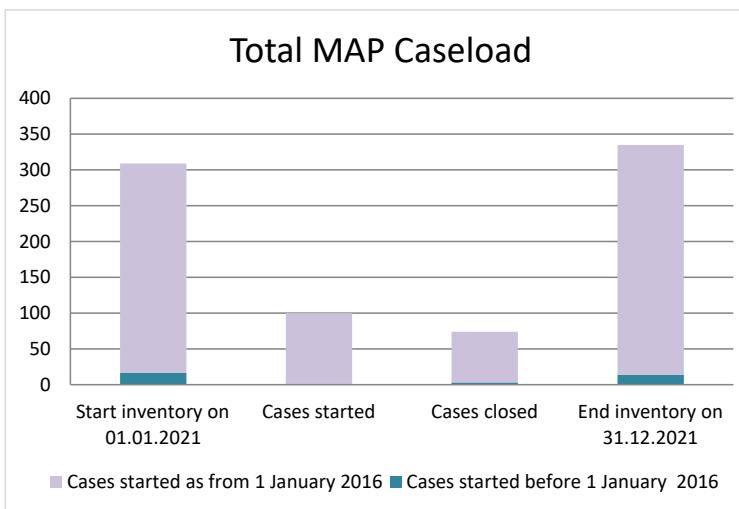
Annex B

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

**Table 3: All MAP Cases**

		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Total Average Time	Column 1	Column 2	Column 3	Column 4
	22.32		1.29	9.43	15.57
<u>Notes:</u>					

## Sweden



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	14	0	2	12
Other cases	3	0	1	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	174	36	29	181
Other cases	118	64	42	140

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.18
Other cases	64.70

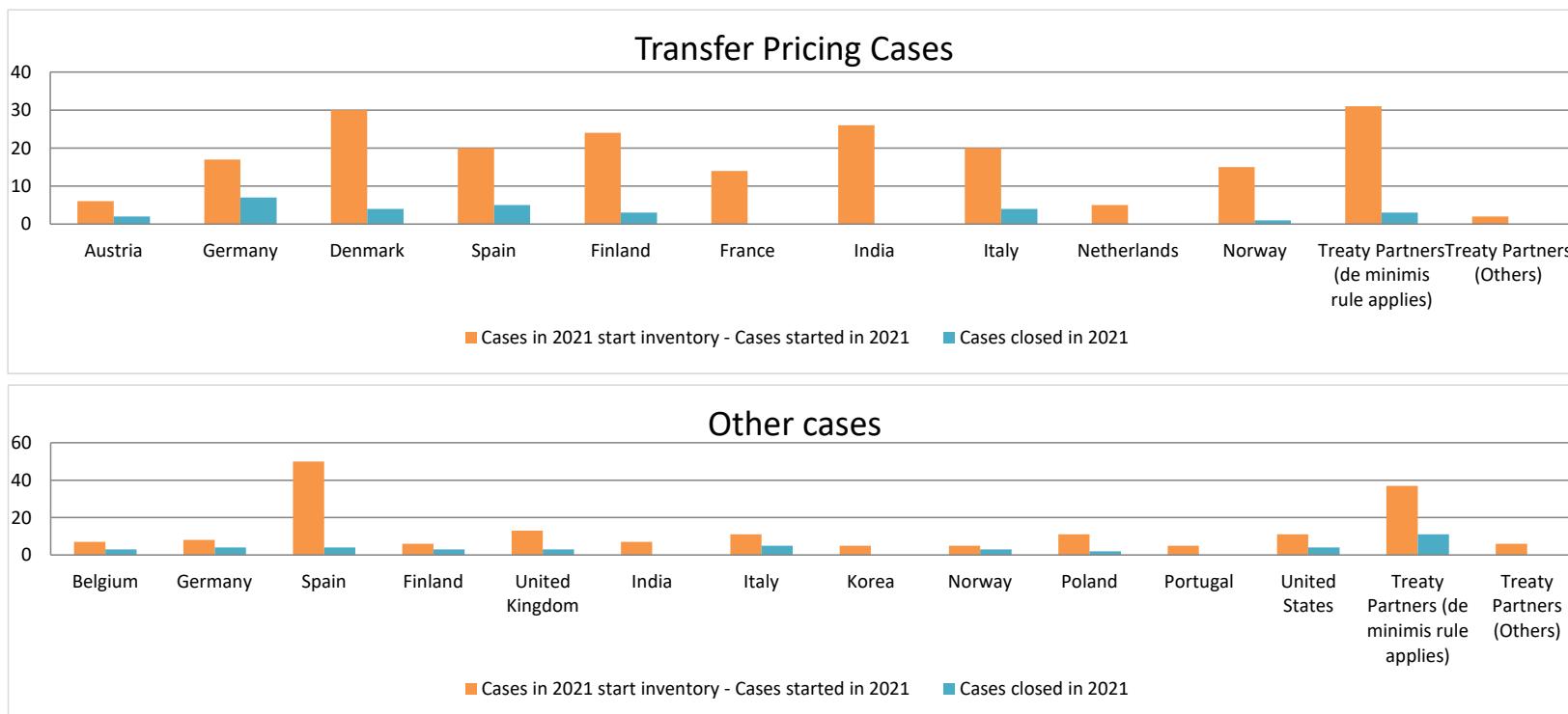
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	22.99	2.56	13.11	13.91
Other cases	16.80	1.30	4.18	13.05

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

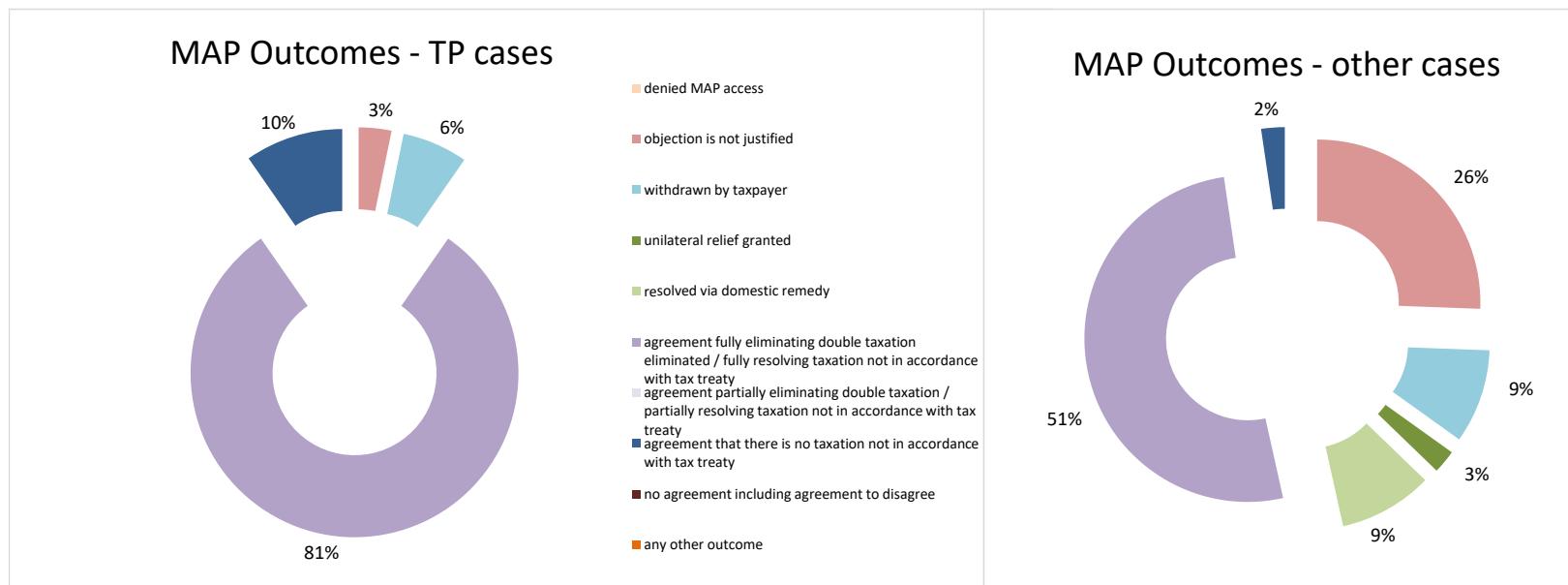
## Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>31</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	1	2	0	0	23	0	3	0	0	29
<b>Other cases (all)</b>	<b>0</b>	<b>11</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>22</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>43</b>
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	11	4	1	3	22	0	1	0	0	42
<b>All cases</b>	<b>0</b>	<b>12</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>47</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>74</b>

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	14	0	0	0	0	2	0	0	0	0	12	65.18
Row 2	Others	3	0	0	0	1	0	0	0	0	0	2	64.70
Row 3	Total	17	0	0	0	0	2	0	0	0	0	14	65.02
<p><u>Notes:</u></p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory There was an adjustment in the number of cases in our internal system</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of registration of the MAP request; and</p> <p>(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement</p>													

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	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Austria	6	0	0	0	0	0	0	2	0	0	0	0	4
	Germany	15	2	0	0	0	0	0	5	0	2	0	0	10
	Denmark	20	10	0	0	0	0	0	4	0	0	0	0	26
	Spain	18	2	0	0	0	0	0	5	0	0	0	0	15
	Finland	17	7	0	0	0	0	0	2	0	1	0	0	21
	France	12	2	0	0	0	0	0	0	0	0	0	0	14
	India	26	0	0	0	0	0	0	0	0	0	0	0	26
	Italy	15	5	0	0	1	0	0	3	0	0	0	0	16
	Netherlands	3	2	0	0	0	0	0	0	0	0	0	0	5
Row 2	Norway	15	0	0	0	0	0	0	1	0	0	0	0	14
	Treaty Partners (de minimis rule applies)	25	6	0	1	1	0	0	1	0	0	0	0	28
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Row 3	Total	174	36	0	1	2	0	0	23	0	3	0	0	184
	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	
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	Belgium	4	3	0	0	0	1	0	2	0	0	0	0	4
	Germany	3	5	0	3	0	0	0	0	0	1	0	0	4
	Spain	32	18	0	0	3	0	1	0	0	0	0	0	46
	Finland	6	0	0	3	0	0	0	0	0	0	0	0	3
	United Kingdom	6	7	0	0	0	0	0	3	0	0	0	0	10
	India	6	1	0	0	0	0	0	0	0	0	0	0	7
	Italy	6	5	0	0	0	0	0	5	0	0	0	0	6
	Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
	Norway	2	3	0	1	0	0	0	2	0	0	0	0	2
Row 2	Poland	8	3	0	0	0	0	0	2	0	0	0	0	9
	Portugal	2	3	0	0	0	0	0	0	0	0	0	0	5
	United States	6	5	0	0	0	0	1	3	0	0	0	0	7
Row 3	Treaty Partners (de minimis rule applies)	27	10	0	4	1	0	1	5	0	0	0	0	26
	Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	0	0	0	6
	Total	118	64	0	11	4	1	3	22	0	1	0	0	140
	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	10.68	1.12	n.a.	n.a.	
	Germany	30.19	2.76	23.15	26.19	
	Denmark	17.12	1.02	11.70	2.35	
	Spain	33.54	0.87	12.04	21.50	
	Finland	17.23	1.19	1.30	10.08	
	Italy	25.70	1.01	20.14	4.96	
Row 2	Norway	8.42	1.15	2.53	5.88	
	Treaty Partners (de minimis rule applies)	11.62	11.80	4.27	4.83	
	Total	22.99	2.56	13.11	13.91	
	Notes:					

Table 2: Other MAP Cases

	Treaty Partner	average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
		Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	30.10	0.90	1.50	41.13	
	Germany	7.13	1.12	0.16	2.70	
	Spain	14.00	0.87	0.00	10.85	
	Finland	20.15	2.27	7.66	5.49	
	United Kingdom	34.60	1.16	2.26	32.34	
	Italy	12.89	1.03	1.76	11.13	
	Norway	15.69	1.15	11.33	11.72	
	Poland	30.21	3.21	24.53	5.69	
	United States	13.65	1.15	1.45	12.21	
Row 2	Treaty Partners (de minimis rule applies)	12.73	1.26	2.18	4.20	
	Total	16.80	1.30	4.18	13.05	
Notes:						

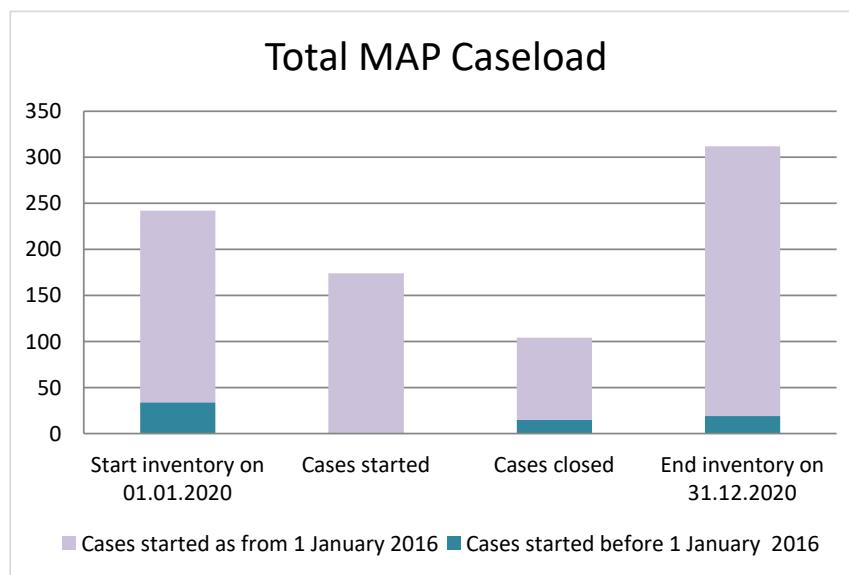
Annex B

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 4
Row 1	Total Average Time	Column 1	Column 2	Column 3	Column 4	Column 4
	19.33		1.81	7.56	13.38	
<u>Notes:</u>						

## Sweden



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	24	0	9	15
Other cases	10	0	6	4

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	97	93	15	175
Other cases	111	81	74	118

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	84.57
Other cases	81.38

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

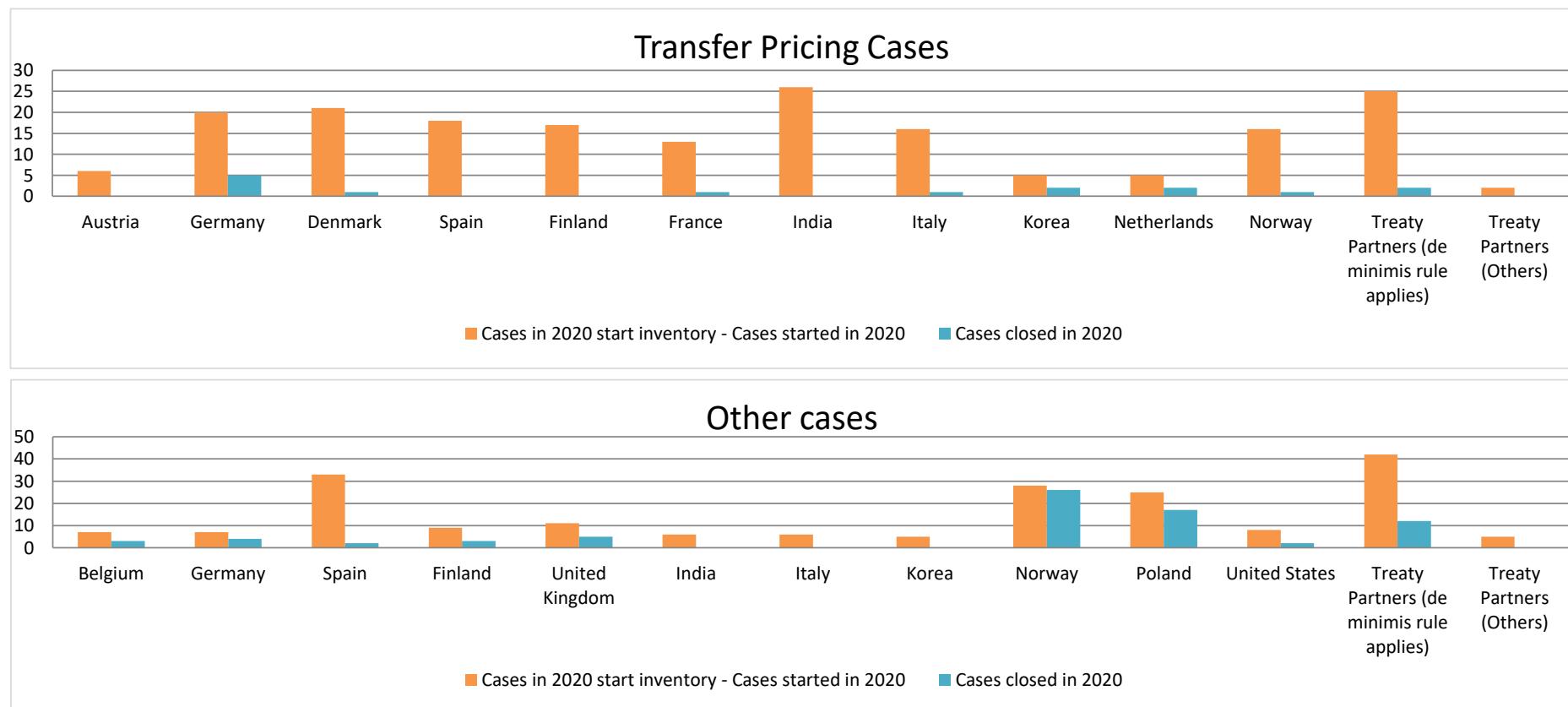
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	23.56	1.58	15.13	15.55
Other cases	13.26	1.55	1.48	13.12

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>

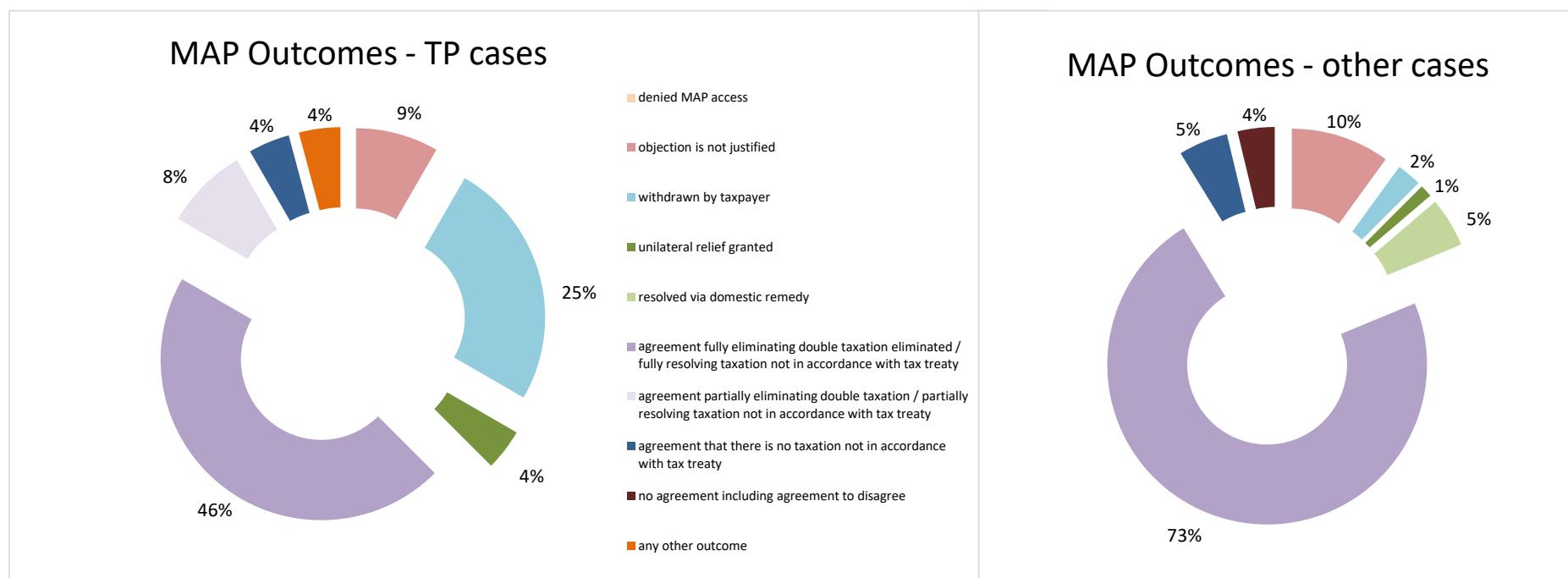
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 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
<b>Transfer pricing cases (all)</b>	0	2	6	1	0	11	2	1	0	1	24
Cases started before 1 January 2016	0	0	3	0	0	5	1	0	0	0	9
Cases started as from 1 January 2016	0	2	3	1	0	6	1	1	0	1	15
<b>Other cases (all)</b>	0	8	2	1	4	58	0	4	3	0	80
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	2	0	6
Cases started as from 1 January 2016	0	8	2	1	4	54	0	4	1	0	74
<b>All cases</b>	0	10	8	2	4	69	2	5	3	1	104

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:											no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	24	0	0	3	0	0	5	1	0	0	0	15	84.57
Row 2	Others	10	0	0	0	0	4	0	0	2	0	4	81.38	
Row 3	Total	34	0	0	3	0	0	9	1	0	2	0	19	83.29
<u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement  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 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	0	6	0	0	0	0	0	0	0	0	0	0	6
	Germany	9	11	0	0	1	0	0	3	0	1	0	0	15
	Denmark	9	12	0	0	0	0	0	1	0	0	0	0	20
	Spain	12	6	0	0	0	0	0	0	0	0	0	0	18
	Finland	3	14	0	0	0	0	0	0	0	0	0	0	17
	France	7	6	0	0	0	1	0	0	0	0	0	0	12
	India	22	4	0	0	0	0	0	0	0	0	0	0	26
	Italy	8	8	0	0	1	0	0	0	0	0	0	0	15
	Korea	5	0	0	0	0	0	0	2	0	0	0	0	3
	Netherlands	3	2	0	2	0	0	0	0	0	0	0	0	3
Row 2	Norway	1	15	0	0	0	0	0	0	0	0	0	1	15
	Treaty Partners (de minimis rule applies)	16	9	0	0	1	0	0	0	1	0	0	0	23
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Row 3	Total	97	93	0	2	3	1	0	6	1	1	0	1	175
	Notes:													

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	4	3	0	0	0	0	1	2	0	0	0	0	0	4
	Germany	1	6	0	0	1	0	0	3	0	0	0	0	0	3
	Spain	23	10	0	1	0	0	1	0	0	0	0	0	0	31
	Finland	3	6	0	1	0	0	0	2	0	0	0	0	0	6
	United Kingdom	7	4	0	2	0	0	0	3	0	0	0	0	0	6
	India	4	2	0	0	0	0	0	0	0	0	0	0	0	6
	Italy	1	5	0	0	0	0	0	0	0	0	0	0	0	6
	Korea	4	1	0	0	0	0	0	0	0	0	0	0	0	5
	Norway	6	22	0	0	0	0	0	0	26	0	0	0	0	2
	Poland	24	1	0	3	0	0	1	13	0	0	0	0	0	8
Row 2	United States	2	6	0	1	0	0	0	1	0	0	0	0	0	6
	Treaty Partners (de minimis rule applies)	27	15	0	0	1	1	1	4	0	4	1	0	0	30
	Treaty Partners (Others)	5	0	0	0	0	0	0	0	0	0	0	0	0	5
Row 3	Total	111	81	0	8	2	1	4	54	0	4	1	0	0	118
	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					
Row 1	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Germany	21.19	1.46	8.58	19.17	
Denmark	23.24	1.15	4.60	18.64	
France	0.62	1.15	n.a.	n.a.	
Italy	40.93	0.95	n.a.	n.a.	
Korea	35.01	3.86	15.47	19.55	
Netherlands	36.13	1.02	31.30	4.83	
Norway	3.12	1.15	n.a.	n.a.	
Treaty Partners (de minimis rule applies)	18.61	1.12	5.72	18.64	
Total	23.56	1.58	15.13	15.55	
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	12.71	1.14	2.90	9.81
	Germany	6.67	1.92	10.80	0.13
	Spain	14.33	1.15	3.09	20.12
	Finland	5.87	0.95	1.74	6.79
	United Kingdom	12.45	1.05	7.33	8.24
	Norway	5.73	1.17	0.05	5.68
	Poland	30.57	1.41	0.44	30.13
	United States	13.13	2.27	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	9.42	2.87	2.26	8.77
Row 2	Total	13.26	1.55	1.48	13.12
	Notes:				

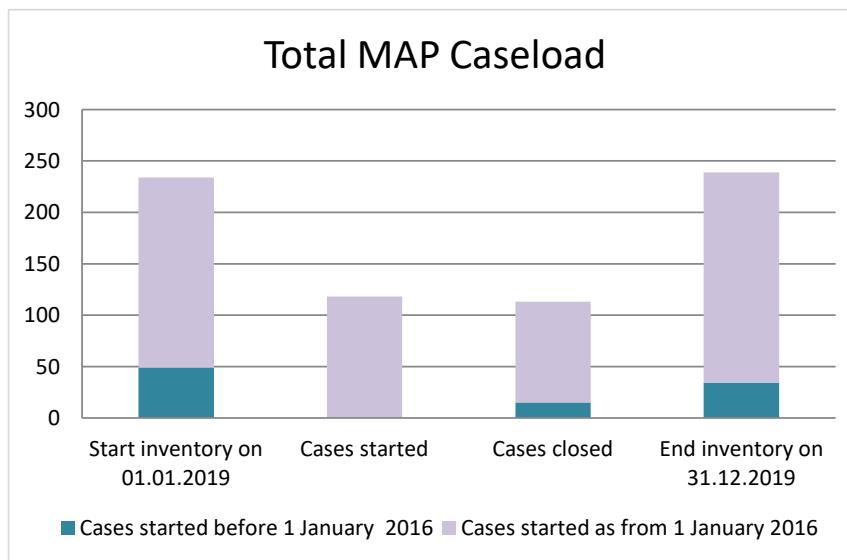
Annex B

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	<b>Total Average Time</b>	15.00	1.56	3.02	13.39
<u>Notes:</u>					

## Sweden



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	36	0	12	24
Other cases	13	0	3	10

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	92	47	41	98
Other cases	93	71	57	107

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.02
Other cases	97.24

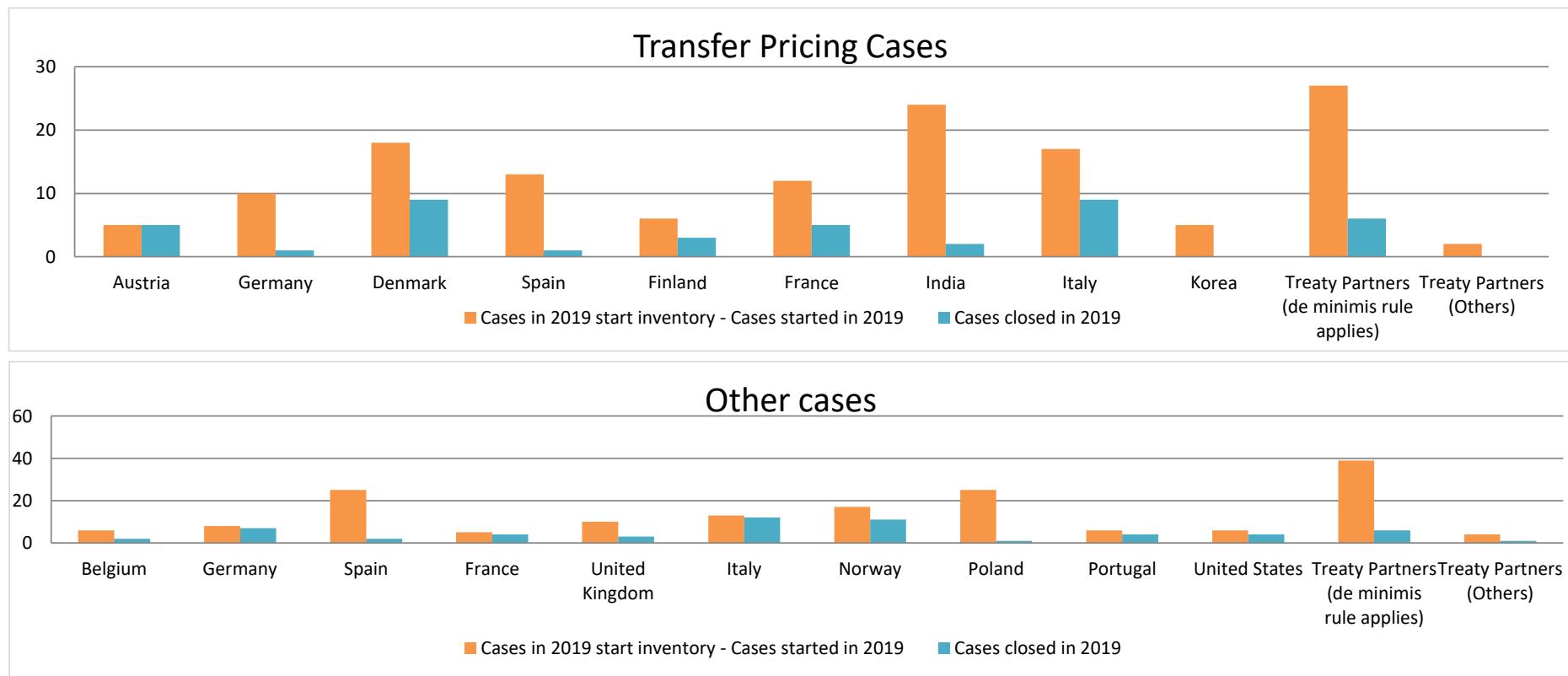
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	19.88	1.25	11.55	9.87
Other cases	11.88	2.02	2.78	10.37

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	1	1	5	2	42	0	0	1	1	53
Cases started before 1 January 2016	0	0	0	0	1	10	0	0	1	0	12
Cases started as from 1 January 2016	0	1	1	5	1	32	0	0	0	1	41
<b>Other cases (all)</b>	2	5	3	2	6	37	1	1	3	0	60
Cases started before 1 January 2016	0	0	0	0	0	2	0	1	0	0	3
Cases started as from 1 January 2016	2	5	3	2	6	35	1	0	3	0	57
<b>All cases</b>	2	6	4	7	8	79	1	1	4	1	113

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	36	0	0	0	0	1	10	0	0	1	0	24	65.02
Row 2	Others	13	0	0	0	0	0	2	0	1	0	0	10	97.24
Row 3	Total	49	0	0	0	0	1	12	0	1	1	0	34	71.46
	<p><u>Notes:</u> The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.</p>													

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	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	no. of post-2015 cases remaining in MAP inventory on 31 December 2019	
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Austria	5	0	0	0	0	0	0	5	0	0	0	0	0	
	Germany	6	4	0	0	0	0	0	1	0	0	0	0	9	
	Denmark	12	6	0	0	0	4	0	5	0	0	0	0	9	
	Spain	6	7	0	0	0	0	0	1	0	0	0	0	12	
	Finland	3	3	0	0	0	0	0	3	0	0	0	0	3	
	France	11	1	0	0	0	1	0	4	0	0	0	0	7	
	India	16	8	0	0	0	0	0	2	0	0	0	0	22	
	Italy	9	8	0	0	1	0	0	8	0	0	0	0	8	
	Korea	2	3	0	0	0	0	0	0	0	0	0	0	5	
Row 2	Treaty Partners (de minimis rule applies)	20	7	0	1	0	0	1	3	0	0	0	1	21	
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
Row 3	Total	92	47	0	1	1	5	1	32	0	0	0	1	98	
	Notes:														

Table 2: Other MAP Cases														
			number of post-2015 cases closed during the reporting period by outcome											
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
	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	4	0	1	0	0	0	1	0	0	0	0	4
	Germany	6	2	0	1	1	0	2	3	0	0	0	0	1
	Spain	14	11	0	1	0	0	1	0	0	0	0	0	23
	France	5	0	2	0	0	0	0	2	0	0	0	0	1
	United Kingdom	9	1	0	0	1	0	0	2	0	0	0	0	7
	Italy	7	6	0	0	0	0	0	9	1	0	2	0	1
	Norway	8	9	0	0	0	0	2	8	0	0	1	0	6
	Poland	16	9	0	1	0	0	0	0	0	0	0	0	24
	Portugal	1	5	0	0	0	2	0	2	0	0	0	0	2
	United States	5	1	0	0	0	0	1	3	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	16	23	0	1	1	0	0	4	0	0	0	0	33
	Treaty Partners (Others)	4	0	0	0	0	0	0	1	0	0	0	0	3
	Total	93	71	2	5	3	2	6	35	1	0	3	0	107
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
	Austria	18.98	0.84	11.39	14.84
	Germany	34.45	5.33	7.30	27.16
	Denmark	17.47	0.83	9.34	14.03
	Spain	18.74	1.15	4.87	13.87
	Finland	12.25	1.08	7.21	5.04
	France	17.23	0.97	9.30	8.56
	India	23.11	0.39	4.67	18.44
Row 2	Italy	25.63	1.10	25.58	0.45
	Treaty Partners (de minimis rule applies)	18.31	2.37	5.89	10.01
	Total	19.88	1.25	11.55	9.87
Notes:					

Annex B

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

Table 2: Other MAP Cases

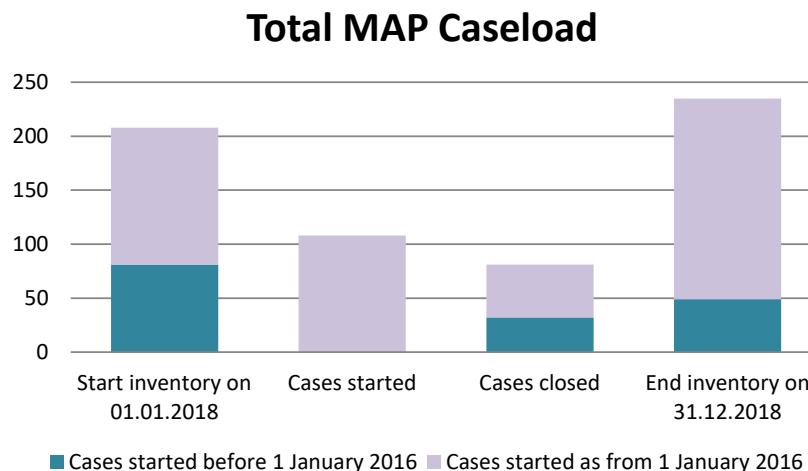
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	2.94	1.41	0.36	2.17
	Germany	9.39	2.41	6.28	10.41
	Spain	9.83	0.85	0.00	9.47
	France	28.89	1.15	23.31	11.05
	United Kingdom	11.75	0.89	4.83	6.85
	Italy	15.43	0.87	0.35	15.39
	Norway	6.48	0.97	1.20	5.29
	Poland	0.00	30.35	n.a.	n.a.
	Portugal	3.42	0.81	0.00	2.05
	United States	17.81	5.11	2.01	17.16
Row 2	Treaty Partners (de minimis rule applies)	13.67	1.67	3.23	14.21
	Treaty Partners (Others)	11.57	1.15	0.00	11.57
Row 3	Total	11.88	2.02	2.78	10.37
	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	<b>Total Average Time</b>	15.22	1.70	6.46	10.16
	Notes:				

## Sweden



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	61	0	25	36
Other cases	20	0	7	13

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	56	48	12	92
Other cases	71	60	37	94

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.76
Other cases	55.17

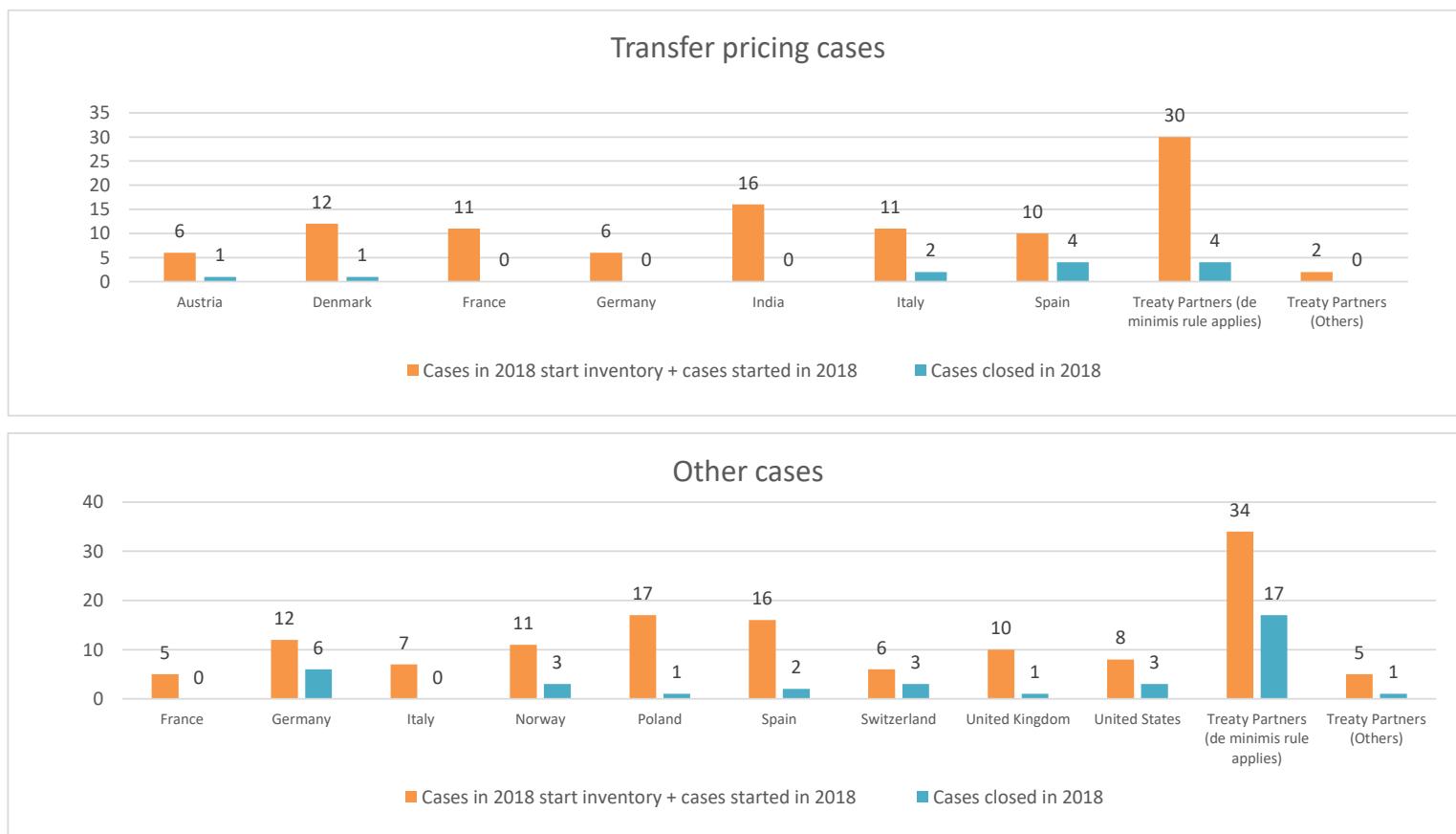
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date of registration of the MAP request; and  
(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.97	1.15	13.32	9.93
Other cases	9.74	1.08	2.22	9.04

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

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

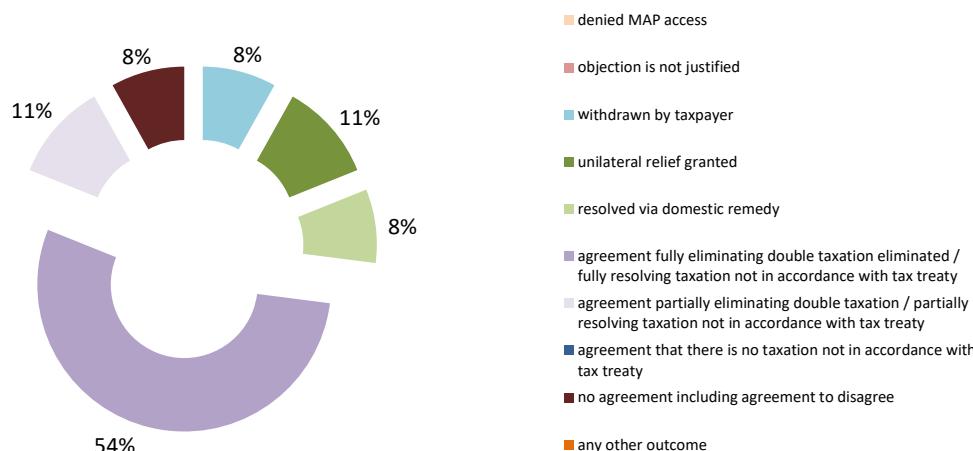
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



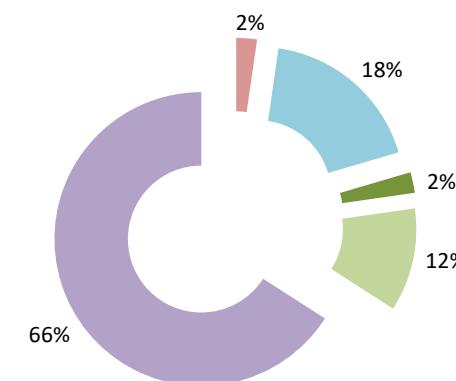
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>20</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>37</b>
Cases started before 1 January 2016	0	0	2	0	2	14	4	0	3	0	25
Cases started as from 1 January 2016	0	0	1	4	1	6	0	0	0	0	12
<b>Other cases (all)</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>1</b>	<b>5</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
Cases started before 1 January 2016	0	0	1	0	1	5	0	0	0	0	7
Cases started as from 1 January 2016	0	1	7	1	4	24	0	0	0	0	37
<b>All cases</b>	<b>0</b>	<b>1</b>	<b>11</b>	<b>5</b>	<b>8</b>	<b>49</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>81</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by outcome:											no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/Allocation	61	0	0	2	0	2	14	4	0	3	0	36	65.76
Row 2	Others	20	0	0	1	0	1	5	0	0	0	0	13	55.17
Row 3	Total	81	0	0	3	0	3	19	4	0	3	0	49	63.44
	Notes:													
	1) One pre-2016 attribution/allocation case had not been recorded and was therefore added in the ingoing balance on 1 January 2018.													
	2) The average time taken to close pre-2016 cases was computed by applying the following rules:													
	(i) start date: the date of registration of the MAP request; and													
	(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	4	2	0	0	0	0	1	0	0	0	0	0	5
	Denmark	4	8	0	0	0	1	0	0	0	0	0	0	11
	France	2	9	0	0	0	0	0	0	0	0	0	0	11
	Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
	India	8	8	0	0	0	0	0	0	0	0	0	0	16
	Italy	9	2	0	0	1	0	1	0	0	0	0	0	9
	Spain	7	3	0	0	0	0	0	4	0	0	0	0	6
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>		16	14	0	0	0	3	0	1	0	0	0	26
Row 3	<b>Treaty Partners (Others)</b>		2	0	0	0	0	0	0	0	0	0	0	2
	Total	56	48	0	0	1	4	1	6	0	0	0	0	92
	<u>Notes</u> The Ingoing balance has been adjusted from 57 to 56, due to one case that had been incorrectly recorded as started in 2017 instead of 2018. This has been aligned with the other country.													

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	France	3	2	0	0	0	0	0	0	0	0	0	0	5
Row 1	Germany	7	5	0	0	2	1	1	2	0	0	0	0	6
	Italy	3	4	0	0	0	0	0	0	0	0	0	0	7
	Norway	4	7	0	0	0	0	1	2	0	0	0	0	8
	Poland	14	3	0	0	0	0	0	1	0	0	0	0	16
	Spain	5	11	0	0	0	0	0	2	0	0	0	0	14
	Switzerland	3	3	0	0	1	0	0	2	0	0	0	0	3
	United Kingdom	4	6	0	0	0	0	0	1	0	0	0	0	9
	United States	5	3	0	0	1	0	0	2	0	0	0	0	5
	<b>Treaty Partners (de minimis rule applies)</b>	20	14	0	1	3	0	2	11	0	0	0	0	17
Row 2	<b>Treaty Partners (Others)</b>	3	2	0	0	0	0	0	1	0	0	0	0	4
	<b>Total</b>	71	60	0	1	7	1	4	24	0	0	0	0	94
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 5
Column 1	Column 2	Column 3	Column 4	Column 5	Column 5	
Row 1	Austria	11.97	1.15	3.72	8.25	
	Denmark	0.43	1.15	n.a.	n.a.	
	Italy	8.96	1.15	n.a.	n.a.	
	Spain	29.32	1.15	18.11	11.21	
Row 2	Treaty Partners (de minimis rule applies)	6.67	0.38	4.85	4.04	
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.	
Total Average Time		18.97	1.15	13.32	9.93	
Notes:						

Annex B

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

Table 2: Other MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Germany	8.98	1.93	4.25	9.37
	Norway	2.26	0.85	1.07	0.82
	Poland	13.35	0.62	n.a.	13.35
	Spain	13.82	1.04	3.09	10.73
	Switzerland	5.76	1.10	2.52	5.46
	United Kingdom	2.70	0.95	0.46	2.24
	United States	19.12	0.96	0.66	18.47
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	4.85	0.40	1.10	4.10
Row 3	Treaty Partners (Others)	0.05	0.03	0.06	0.01
Total Average Time		9.74	1.08	2.22	9.04
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**

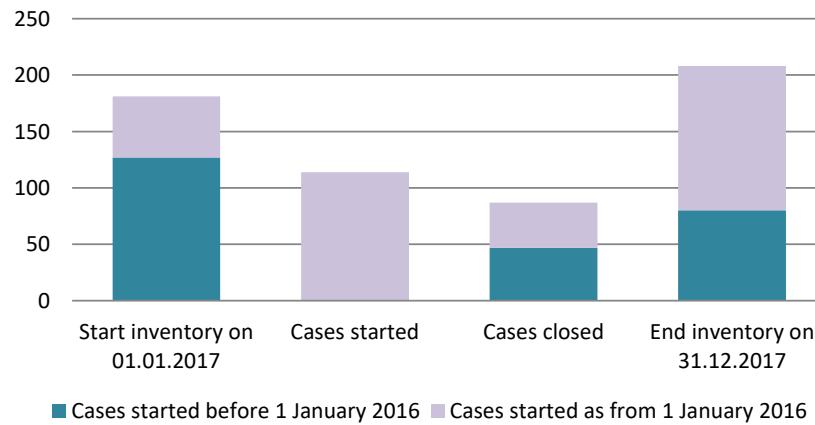
**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

**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	<b>Total Average Time</b>	12.00	1.10	4.99	9.26
Notes:					

## Sweden

### Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	89	0	29	60
Other cases	38	0	18	20

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	34	8	57
Other cases	23	80	32	71

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.19
Other cases	37.38

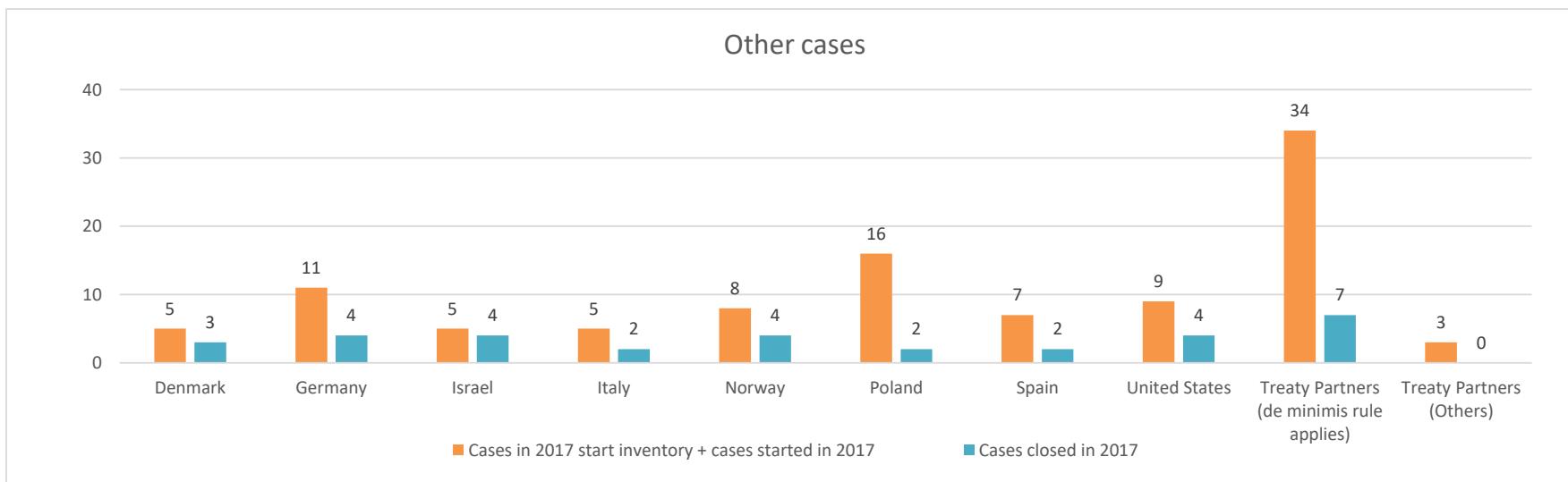
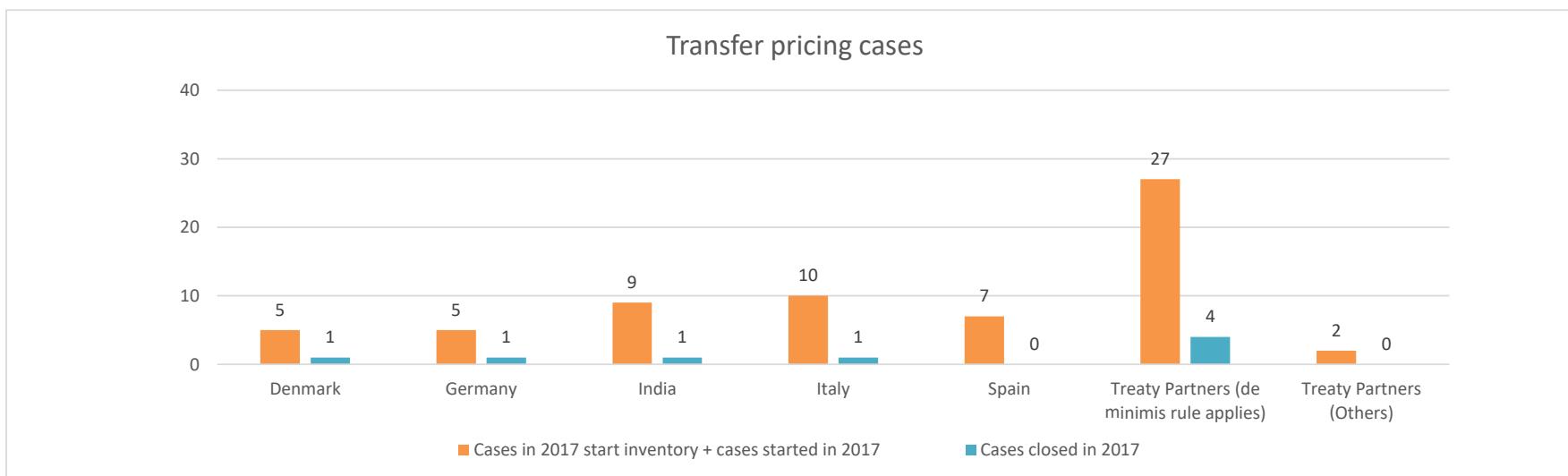
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date of registration of the MAP request; and  
(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.37	1.90	1.15	2.99
Other cases	6.13	1.24	2.42	6.21

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

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

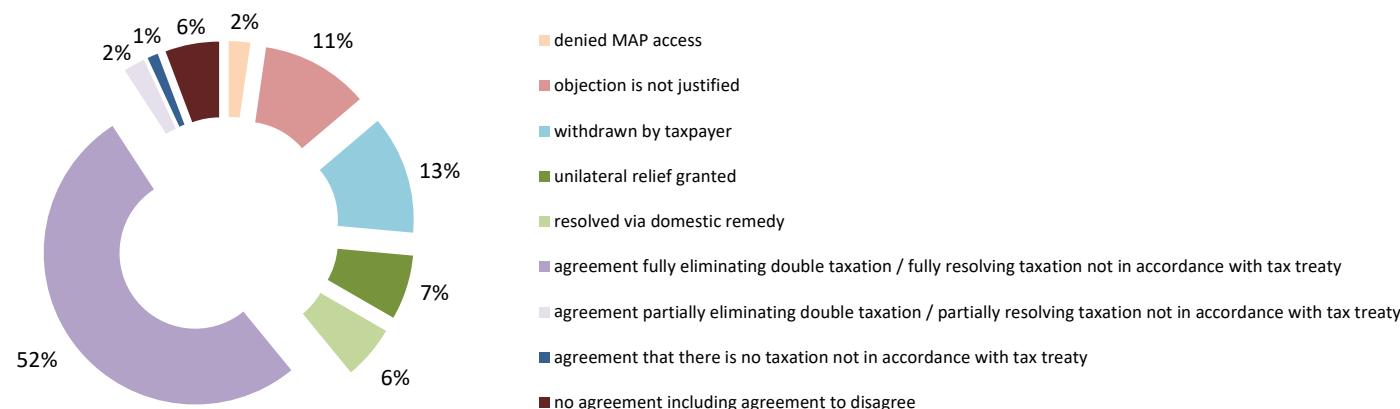
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	0	1	4	5	4	20	2	0	1	0	37
Cases started before 1 January 2016	0	0	2	0	4	20	2	0	1	0	29
Cases started as from 1 January 2016	0	1	2	5	0	0	0	0	0	0	8
<b>Other cases (all)</b>	2	9	7	1	1	25	0	1	4	0	50
Cases started before 1 January 2016	1	2	1	1	1	10	0	1	1	0	18
Cases started as from 1 January 2016	1	7	6	0	0	15	0	0	3	0	32
<b>All cases</b>	2	10	11	6	5	45	2	1	5	0	87

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/Allocation	89	0	0	2	0	4	20	2	0	1	0	60	52.19
Row 2	Others	38	1	2	1	1	1	10	0	1	1	0	20	37.38
Row 3	Total	127	1	2	3	1	5	30	2	1	2	0	80	46.52
<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"> <li>(i) start date: the date of registration of the MAP request; and</li> <li>(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.</li> </ul> <p>2) Ingoing balance on Other cases shows one more case than outgoing balance on 31.12.2016, due to that we received one case in 2017 that should have been reported in 2015.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Denmark	2	3	0	0	0	1	0	0	0	0	0	0	4
	Germany	3	2	0	1	0	0	0	0	0	0	0	0	4
	India	1	8	0	0	0	1	0	0	0	0	0	0	8
	Italy	4	6	0	0	1	0	0	0	0	0	0	0	9
	Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)		13	14	0	0	1	3	0	0	0	0	0	23
	Treaty Partners (Others)		2	0	0	0	0	0	0	0	0	0	0	2
Total		31	34	0	1	2	5	0	0	0	0	0	0	57
Notes														

Annex B

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

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Denmark	1	4	0	0	3	0	0	0	0	0	0	0	2	
	Germany	3	8	1	0	1	0	0	2	0	0	0	0	7	
	Israel	2	3	0	0	0	0	0	1	0	0	3	0	1	
	Italy	2	3	0	0	0	0	0	2	0	0	0	0	3	
	Norway	2	6	0	2	0	0	0	2	0	0	0	0	4	
	Poland	1	15	0	1	0	0	0	1	0	0	0	0	14	
	Spain	3	4	0	0	1	0	0	1	0	0	0	0	5	
	United States	4	5	0	1	1	0	0	2	0	0	0	0	5	
Row 2	<b>Treaty Partners (<i>de minimis</i> rule applies)</b>		4	30	0	3	0	0	4	0	0	0	0	27	
Row 3	<b>Treaty Partners (Others)</b>		1	2	0	0	0	0	0	0	0	0	0	3	
	<b>Total</b>	23	80	1	7	6	0	0	15	0	0	3	0	71	
	<b>Notes:</b> Ingoing balance on Other cases shows one more case than outgoing balance on 31.12.2016, due to that we received one case in 2017 that should have been reported in 2016. The other country reported it in 2016.														

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	Denmark	4.67	5.95		
	Germany	4.37	1.15		
	India	12.42	1.15		
	Italy	2.96	0.26		
Row 2	Treaty Partners (de minimis rule applies)	10.64	1.67	1.15	2.99
Row 3	Treaty Partners (Others)				
	Total Average Time	8.37	1.90	1.15	2.99
	Notes:				

Annex B

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

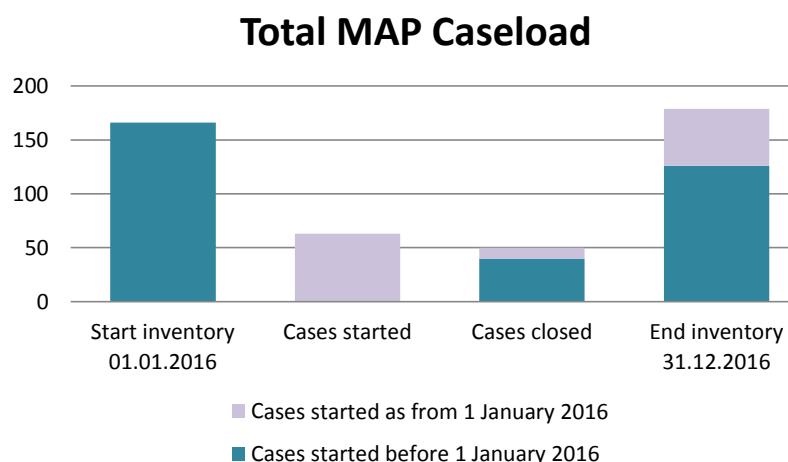
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Denmark	1.18	1.15		
	Germany	6.12	0.93	1.45	4.31
	Israel	9.82	1.15	2.05	10.27
	Italy	8.40	0.69	2.53	5.87
	Norway	4.92	1.39	4.55	2.61
	Poland	8.48	4.68	10.72	6.25
	Spain	5.05	1.25	0.00	10.09
	United States	7.78	0.67	1.79	7.66
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	4.87	0.92	0.95	5.17
Row 3	Treaty Partners (Others)				
	Total Average Time	6.13	1.24	2.42	6.21
	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	<b>Total Average Time</b>	6.58	1.37	2.35	6.02
	<u>Notes:</u>				

## Sweden



	Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	109	0	0	20	89
Other cases	57	0	0	20	37

	Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	33	2	31	31
Other cases	0	30	8	22	22

### Average time needed to close MAP cases

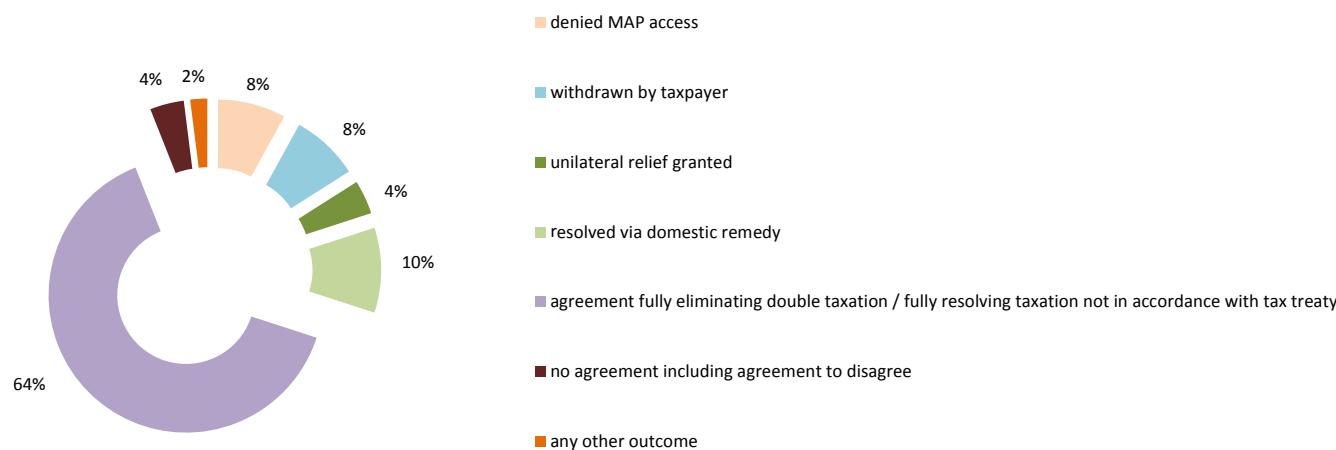
Cases started before 1 January 2016	Average time
Transfer pricing cases	33.88
Other cases	30.74

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:  
(i) start date: the date of registration of the MAP request; and  
(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.95	1.15	1.35	1.05
Other cases	3.42	1.02	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
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
Cases started before 1 January 2016	2	0	3	0	2	13	0	0	0	0	20
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
<b>Other cases (all)</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>28</b>
Cases started before 1 January 2016	0	0	1	0	1	15	0	0	2	1	20
Cases started as from 1 January 2016	2	0	0	2	2	2	0	0	0	0	8
<b>All cases</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>50</b>

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

# MAP Statistics prior to 2016

## Background

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

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

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

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>119</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>119</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: **Sweden/Suède**

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
<b>2009 or prior</b>	19	5			2	0	17	5			75	
<b>2010</b>	12	3			1	0	11	3			59	
<b>2011</b>	26	4			7	0	19	4			50	
<b>2012</b>	37	1			6	1	31	0		1	34	35
<b>2013</b>	31	0			13	0	18	0			22	
<b>2014</b>	44	4			18	0	26	4			10	
<b>2015</b>			86	6	36	2	50	4			1	1
<b>Total</b>	<b>169</b>	<b>17</b>	<b>86</b>	<b>6</b>	<b>83</b>	<b>3</b>	<b>172</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>15.44</b>	<b>18.00</b>

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Sweden/Suède

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	18	6			7	1	11	5			83	66
2009	11	-			3	-	8	-			62	-
2010	21	3			9	-	12	3			51	-
2011	36	4			10	-	26	4			39	-
2012	44	1			7	-	37	1			26	-
2013	41	1			10	1	31	-			15	10
2014			87	4	43	-	44	4			9	-
Total	171	15	87	4	89	2	169	17			26.24	38

## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Sweden/Suède

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	18	9			6	5	12	4	0	0		
2008	9	2			3	0	6	2	0	0		
2009	14	0			3	0	11	0	0	0		
2010	22	2			1	0	21	2	0	0		
2011	41	3			5	1	36	2	0	0		
2012	74	4			30	3	44	1	0	0		
2013			60	5	19	4	41	1	0	0		
Total	178	20	60	5	67	13	171	12	0	0	--	--

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: Sweden/Suède

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	14	5			2		11	5	1		116	
2007	10	4			3		7	4			60	
2008	10	2			1		9	2			52	
2009	16	0			2		14	0			37	
2010	29	2			7		22	2			23	
2011	68	3			27		41	3			14	
2012			96	4	22		74	4			5	
Total	147	16	96	4	64	0	178	20	1	0	20.05	

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Sweden/Suède

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	14	5			6	1	8	4			109	114
2006	12	2			6	1	6	1			63	67
2007	14	4			4	0	10	4			44	
2008	15	2			5	0	10	2			32	
2009	18	0			2	0	16	0			15	
2010	44	4			15	2	29	2			13	
2011			108	3	40	0	68	3			5	
Total	117	17	108	3	78	4	147	16			22.9	

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Sweden/Suède

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	10	5			2		8	5			114	
2005	6						6					
2006	16	2			4		12	2			46	
2007	16	4			2		14	4			33	
2008	17	2			2		15	2			17	
2009	25				7		18				14	
2010					99	5	55	1	44	4	6	4
<b>Total</b>	<b>90</b>	<b>13</b>			<b>99</b>	<b>5</b>	<b>72</b>	<b>1</b>	<b>117</b>	<b>17</b>	<b>13</b>	<b>4</b>

### MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Sweden/Suède

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	9	5			2		7	5			108	
2004	6				3		3				60	
2005	8				2		6				54	
2006	17	2			1		16	2			36	
2007	25	4			9		16	4			20	
2008	47	2			30		17	2			8	
2009					63	1	38		25		1	6
<b>Total</b>	<b>112</b>	<b>13</b>			<b>63</b>	<b>1</b>	<b>85</b>		<b>90</b>	<b>13</b>	<b>1</b>	<b>14</b>

### MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Sweden/Suède

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	12	3			4		8	3			118	
2003	3	3			2		1	2		1	60	
2004	7	1			1	1	6				48	
2005	11				3		8				34	
2006	19	3			2		17	2		1	20	
2007	33	4			8		25	4			9	
2008			102	2	55		47	2			7	
<b>Total</b>	<b>85</b>	<b>14</b>			<b>102</b>	<b>2</b>	<b>75</b>	<b>1</b>	<b>112</b>	<b>13</b>	<b>2</b>	<b>16</b>

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Sweden/Suède**

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	14	---	---	14		---
2002	2	---	---	2		---
2003	6	---	---	6		---
2004	11	---	4	7		40
2005	17	---	6	11		24
2006	51	---	27	23	1	13
2007	---	61	23	37	1	5
<b>Total</b>	<b>101</b>	<b>61</b>	<b>60</b>	<b>100</b>	<b>2</b>	

Several of the MAP cases reported for 2007 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 20 of the opening inventory of 51 MAP cases initiated in 2006, 29 of the 61 MAP cases initiated in 2007, 20 of the 27 MAP cases initiated in 2006 that were completed during 2007, and all 23 of the MAP cases initiated in 2007 that were completed during 2007. The average cycle time for this particular type of case is 5 months.

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Sweden/Suède**

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	15	---	1	14		62
2001	---	---	---	---		---
2002	2	--	---	2		---
2003	7	---	1	6		42
2004	13	---	1	12		32
2005	20	---	2	17	1	14
2006	---	72	28	43	1	5
<b>Total</b>	<b>57</b>	<b>72</b>	<b>33</b>	<b>94</b>	<b>2</b>	

Several of the MAP cases reported for 2006 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 42 of the 72 MAP cases initiated in 2006, and 27 of the 28 MAP cases initiated in 2006 that were completed during 2006. The average cycle time for this particular type of case is 5 months.