

Mutual Agreement Procedure Statistics per jurisdiction

## **Switzerland**

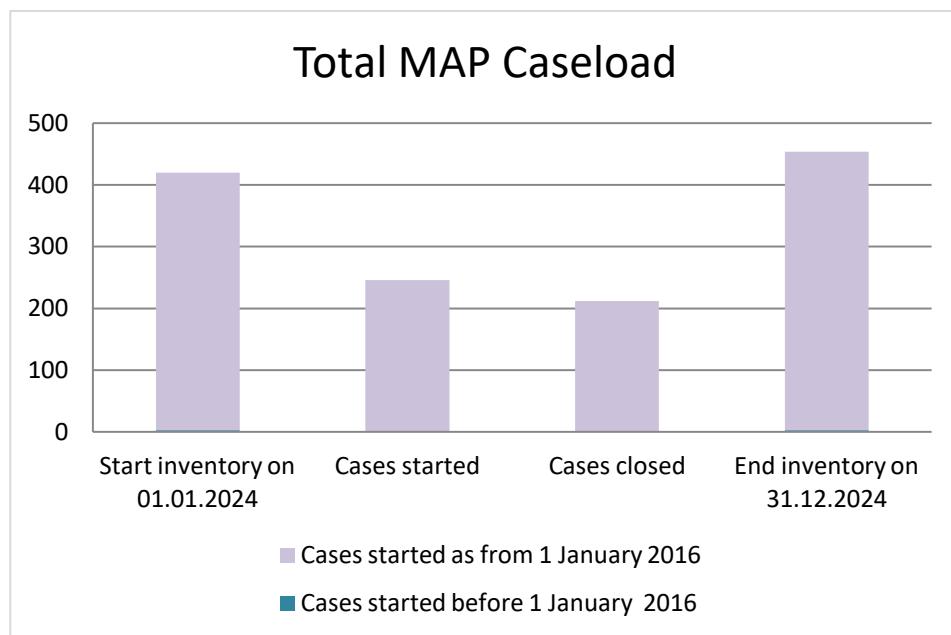
2007-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2024 (post-MAP Statistics Reporting  
Framework)

2024 APA Statistics



## Switzerland

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



Cases started before 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	1	0	0	1
Other cases	2	0	0	2

Cases started as from 1 January 2016	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	215	108	96	227
Other cases	202	138	116	224

## Average time needed to close MAP cases

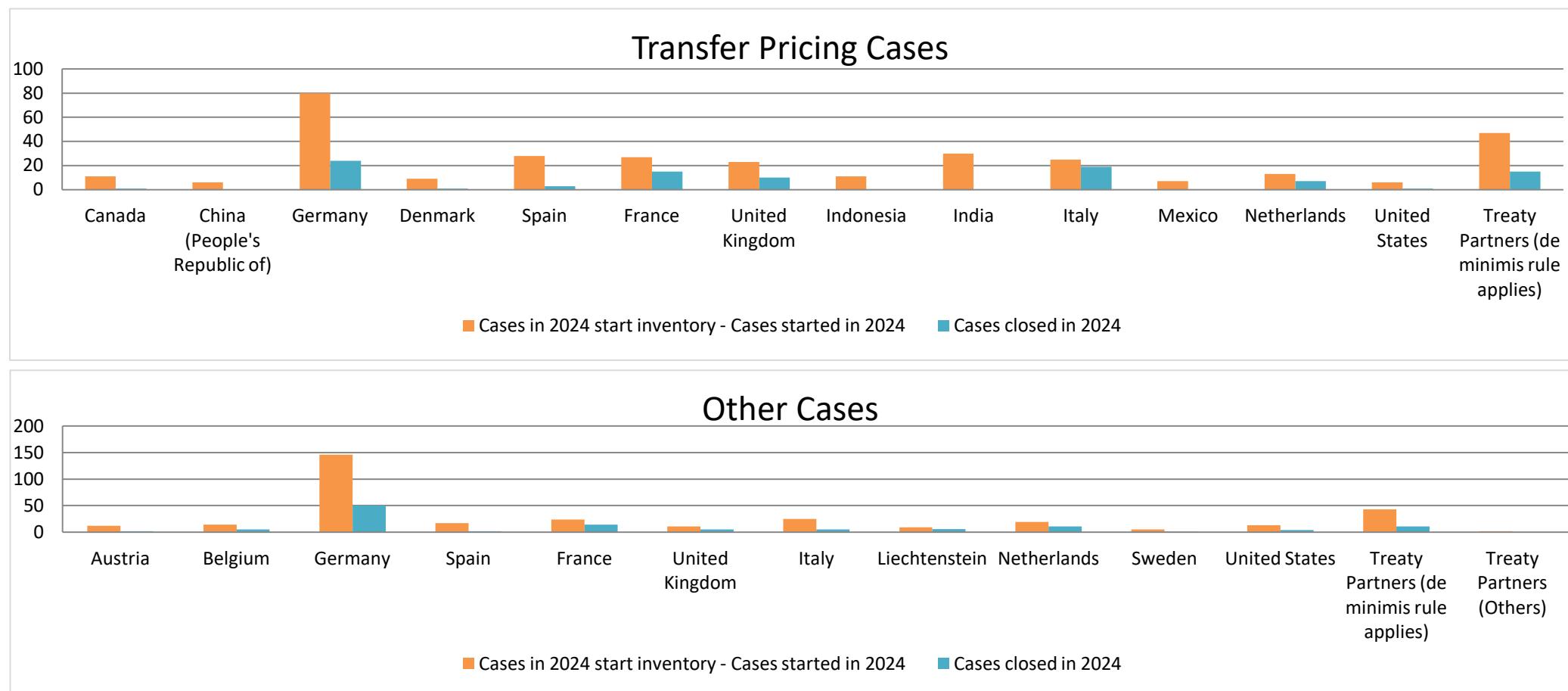
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.02	1.95	13.33	12.11
Other cases	17.86	3.86	11.18	10.35

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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>	<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>74</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	0	4	6	4	74	6	0	0	0	96
<b>Other cases (all)</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>13</b>	<b>5</b>	<b>73</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>116</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	5	6	6	13	5	73	0	6	1	1	116
<b>All cases</b>	<b>7</b>	<b>6</b>	<b>10</b>	<b>19</b>	<b>9</b>	<b>147</b>	<b>6</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>212</b>

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2024	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
	Notes:													
	Definition of a MAP case and counting of MAP cases	In general, Switzerland uses the same methods to (i) classify the MAP "pre-2016"-cases and (ii) to count these "pre-2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)												
	Category of cases	Switzerland uses the definitions set under the MAP Statistics Reporting Framework												
	Potential mismatches between 2024 start inventory and 2023 end inventory	2 cases were closed in 2021 via domestic remedies in the other jurisdiction but we have been informed only recently.												
	Notes on the computation of average time	In general, Switzerland uses the same definitions of the (i) start date, (ii) end date and (iii) average times as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)												
	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	Canada	5	6	0	0	1	0	0	0	0	0	0	0	10
	China (People's Republic of)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Germany	39	41	1	0	1	1	0	21	0	0	0	0	56
	Denmark	7	2	0	0	0	0	0	1	0	0	0	0	8
	Spain	21	7	0	0	0	0	1	2	0	0	0	0	25
	France	14	13	1	0	0	1	0	13	0	0	0	0	12
	United Kingdom	14	9	0	0	0	2	0	8	0	0	0	0	13
	Indonesia	5	6	0	0	0	0	0	0	0	0	0	0	11
	India	30	0	0	0	0	0	0	0	0	0	0	0	30
	Italy	17	8	0	0	2	0	0	12	5	0	0	0	6
	Mexico	7	0	0	0	0	0	0	0	0	0	0	0	7
	Netherlands	10	3	0	0	0	0	0	7	0	0	0	0	6
	United States	3	3	0	0	0	0	0	1	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	37	10	0	0	0	2	3	9	1	0	0	0	32
	Total	215	108	2	0	4	6	4	74	6	0	0	0	227
Notes:														

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2024	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2024
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	7	5	0	0	0	0	0	2	0	0	0	0	10	
	Belgium	10	4	0	0	0	0	0	4	0	1	0	0	9	
	Germany	81	65	1	0	4	2	3	38	0	2	0	0	96	
	Spain	17	0	0	0	1	0	0	0	0	0	0	1	15	
	France	19	5	3	0	0	1	1	8	0	0	1	0	10	
	United Kingdom	3	8	0	2	0	2	0	1	0	0	0	0	6	
	Italy	14	11	0	1	0	1	0	3	0	0	0	0	20	
	Liechtenstein	3	6	0	0	0	2	0	3	0	1	0	0	3	
	Netherlands	13	6	0	1	1	1	0	6	0	2	0	0	8	
	Sweden	0	5	0	0	0	1	0	0	0	0	0	0	4	
Row 2	United States	9	4	0	1	0	0	0	3	0	0	0	0	9	
	Treaty Partners (de minimis rule applies)	24	19	1	1	0	3	1	5	0	0	0	0	32	
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2	
Row 3	Total	202	138	5	6	6	13	5	73	0	6	1	1	224	
	Notes:														

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		297
≥2 and <4 years old		77
≥4 and <6 years old		53
≥6 years old		20

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

<b>Table 1: Attribution / Allocation MAP Cases</b>					
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	Canada	50.70	1.15	n.a.	n.a.
	Germany	13.28	3.59	10.61	8.18
	Denmark	19.69	1.15	n.a.	n.a.
	Spain	16.78	3.34	11.06	14.10
	France	21.14	1.10	21.27	5.75
	United Kingdom	14.38	1.50	6.33	10.00
	Italy	19.60	1.10	20.44	9.75
	Netherlands	38.99	0.56	8.26	25.03
Row 2	United States	6.61	0.33	n.a.	n.a.
	Treaty Partners (de minimis rule applies)	24.63	2.13	11.42	24.68
	Total	20.02	1.95	13.33	12.11
<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	16.04
	Cases closed in the Bilateral stage	20.16
	<u>Notes:</u>	

Table 2: Other MAP Cases					
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	5.74	1.55	5.46	0.28
	Belgium	26.01	3.04	18.64	7.36
	Germany	14.56	6.72	11.29	4.60
	Spain	52.16	2.15	22.52	29.64
	France	36.26	1.24	19.06	24.48
	United Kingdom	9.67	1.10	1.78	13.92
	Italy	20.73	0.97	13.21	12.71
	Liechtenstein	5.05	2.02	2.20	0.18
	Netherlands	16.74	1.68	11.50	10.92
	Sweden	0.20	0.26	n.a.	n.a.
Row 2	United States	13.87	1.39	2.65	11.22
	Treaty Partners (de minimis rule applies)	15.33	2.27	0.62	26.65
	Total	17.86	3.86	11.18	10.35
Notes:					

Annex B

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

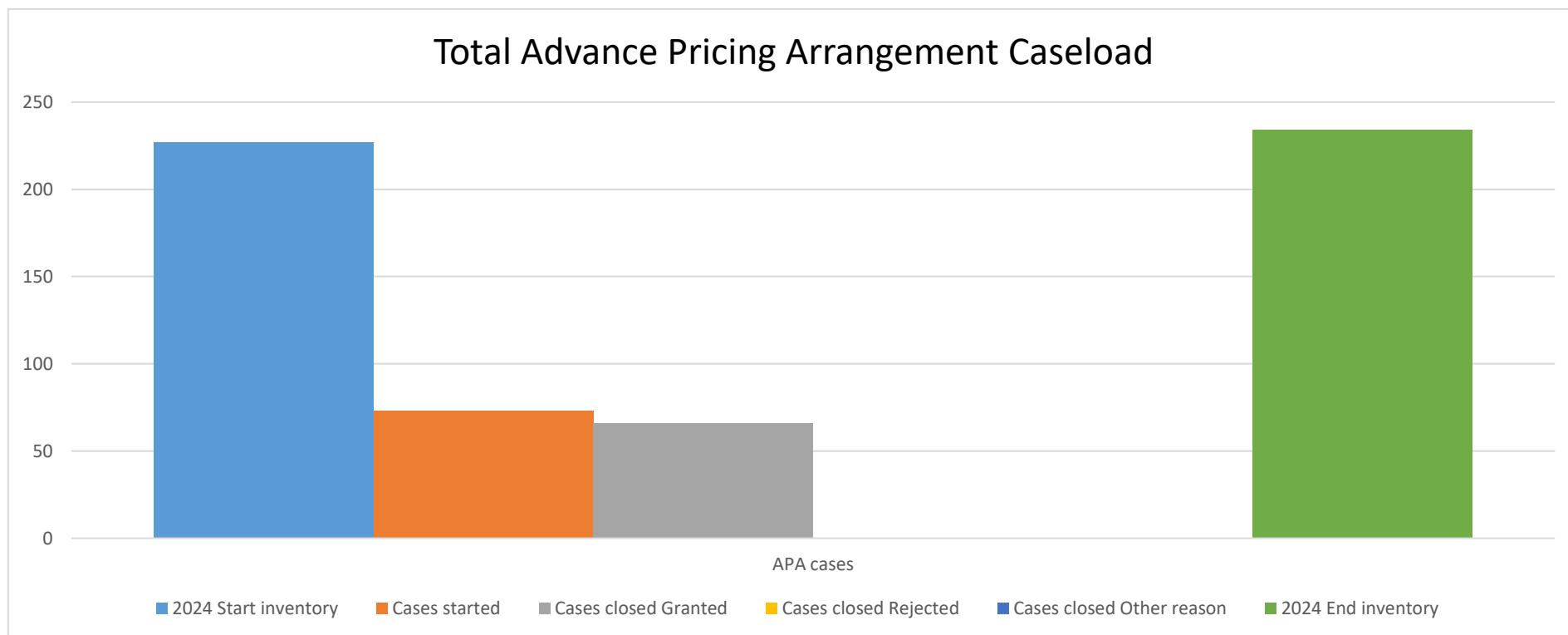
<b>Annex to Table 2: Other MAP Cases</b>		
Row 1	<b>Stage during which the MAP case was resolved</b>	<b>average time taken (in months) for post-2015 cases from 'Start' to 'End'</b>
	Column 1	Column 2
	Cases closed in the Unilateral stage	7.66
Cases closed in the Bilateral stage		20.59
<u>Notes:</u>		

**Table 3: All MAP Cases**

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	Column 4
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	18.84	2.99	11.96	10.98
<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 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	227	73	66	0	0	234	24.12
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						
Definition of "Start Date" and "End Date" followed:	Start Date: The Start Date applicable to MAP cases as defined in the MAP Statistics Reporting Framework.						
Definition of "APAs concluded during the reporting period" followed:	Switzerland doesn't report APA statistics at a domestic level therefore, the definition mentioned above as been used.						
Further information							

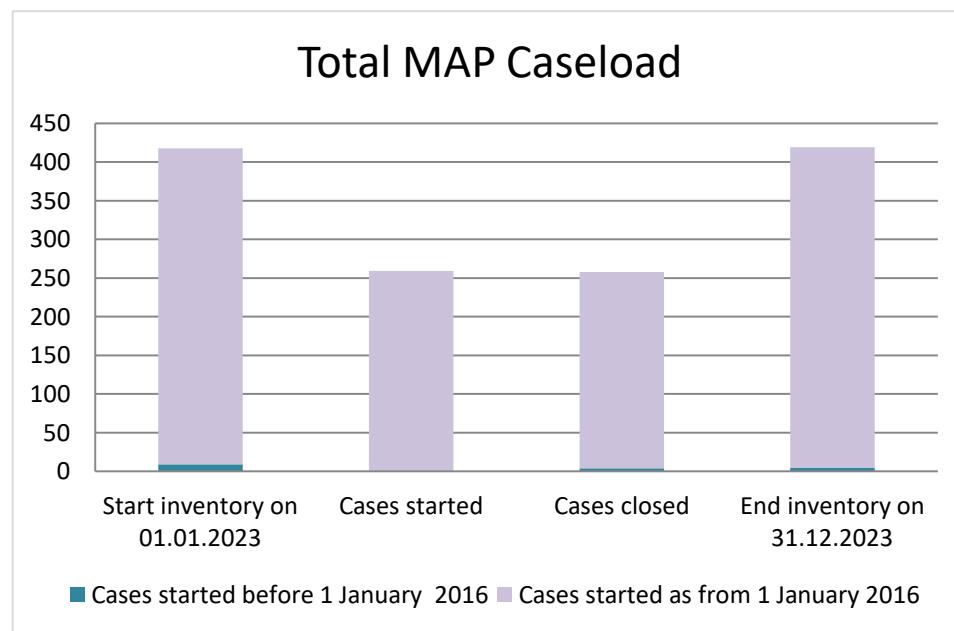
## Switzerland



	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	227	73	66	0	0	234	24.12

## Switzerland

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



Cases started before 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	6	0	3	3
Other cases	3	0	1	2

Cases started as from 1 January 2016	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	217	96	100	213
Other cases	192	163	154	201

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	143.33
Other cases	101.46

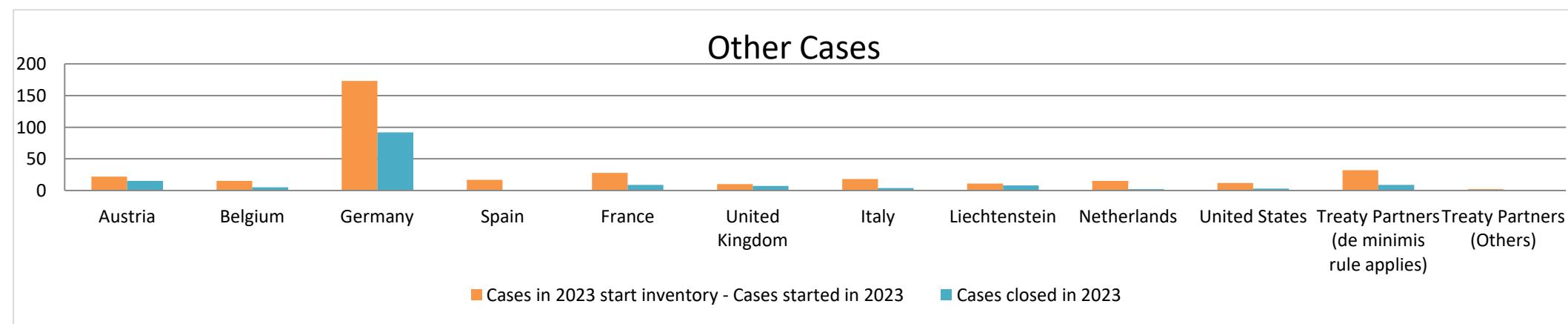
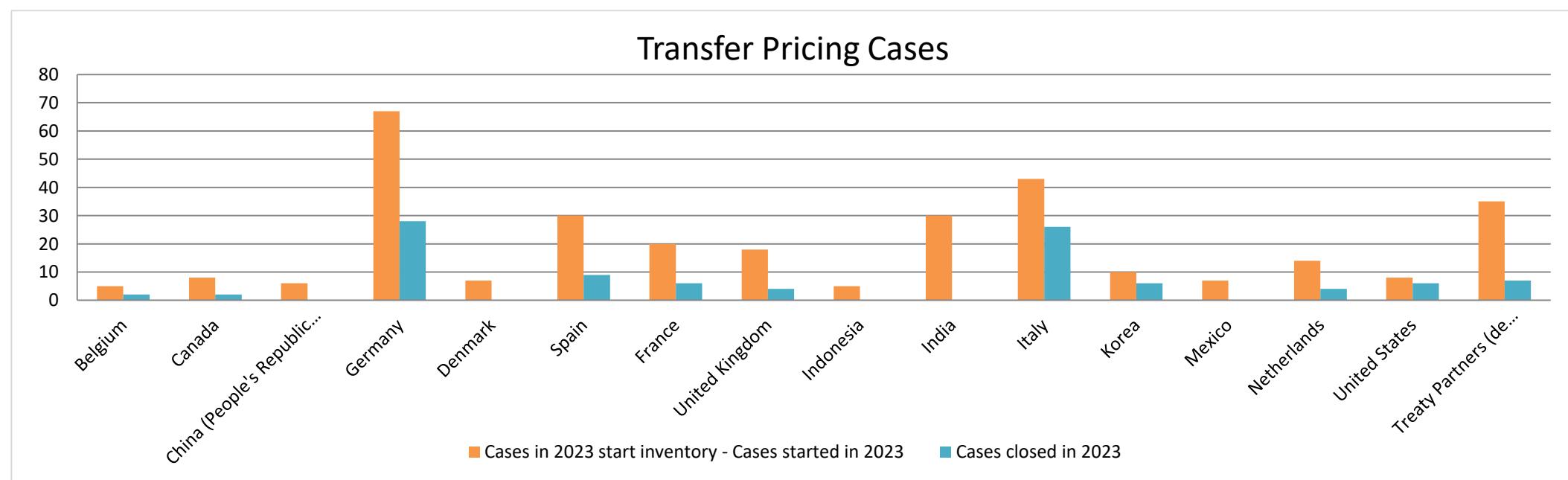
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.96	2.67	16.67	9.09
Other cases	14.76	3.52	9.99	8.13

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>

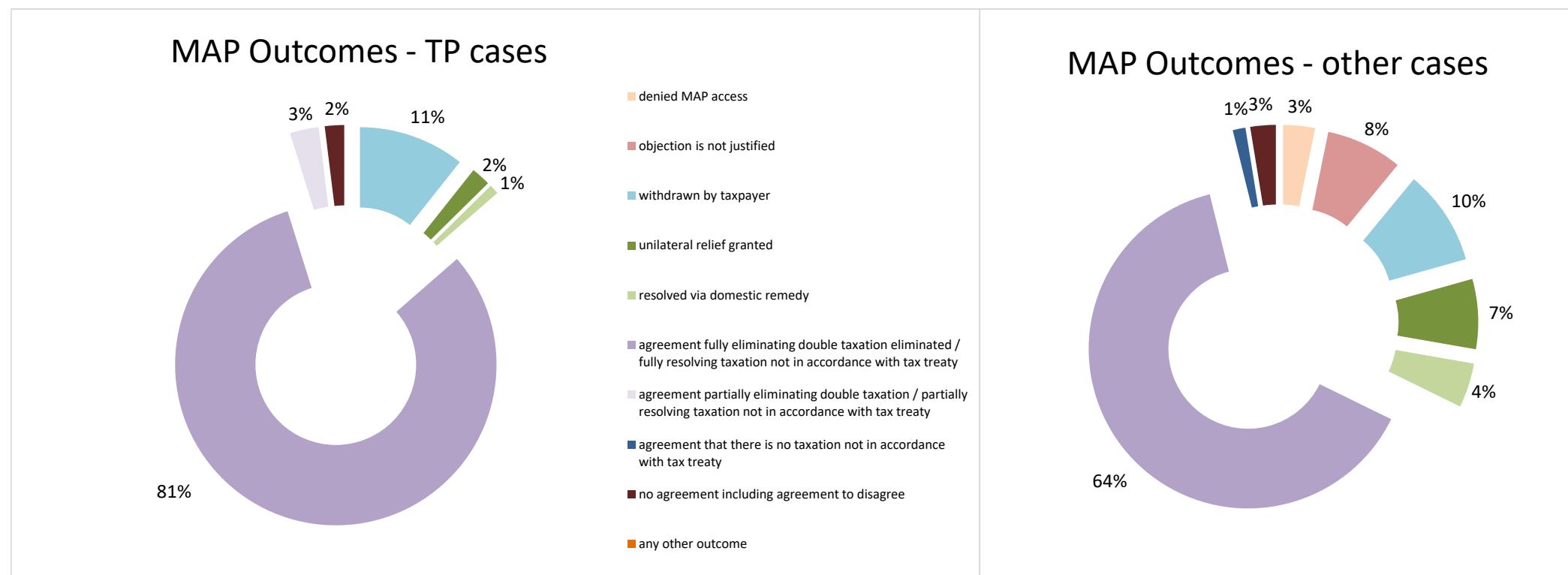
## Overview of MAP partners (only for cases started as from 1 January 2016)

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>	<b>0</b>	<b>0</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>84</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>103</b>
Cases started before 1 January 2016	0	0	3	0	0	0	0	0	0	0	3
Cases started as from 1 January 2016	0	0	8	2	1	84	3	0	2	0	100
<b>Other cases (all)</b>	<b>5</b>	<b>12</b>	<b>15</b>	<b>11</b>	<b>7</b>	<b>99</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>155</b>
Cases started before 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	5	12	14	11	7	99	0	2	4	0	154
<b>All cases</b>	<b>5</b>	<b>12</b>	<b>26</b>	<b>13</b>	<b>8</b>	<b>183</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>258</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2023	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	6	0	0	3	0	0	0	0	0	0	3	143.33
Row 2	Others	3	0	0	1	0	0	0	0	0	0	2	101.46
Row 3	Total	9	0	0	4	0	0	0	0	0	0	5	132.86
	Notes:												
	Definition of a MAP case and counting of MAP cases	In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)											
	Category of cases	Switzerland uses the definitions set under the MAP Statistics Reporting Framework.											
	Notes on the computation of average time	In general, Switzerland uses the same definitions of the (i) start date, (ii) end date and (iii) average times as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)											

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2023	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	2	3	0	0	1	0	0	1	0	0	0	0	3
	Canada	7	1	0	0	0	0	0	2	0	0	0	0	6
	China (People's Republic of)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Germany	35	32	0	0	5	0	0	22	1	0	0	0	39
	Denmark	4	3	0	0	0	0	0	0	0	0	0	0	7
	Spain	20	10	0	0	0	0	0	8	0	0	1	0	21
	France	16	4	0	0	0	0	0	6	0	0	0	0	14
	United Kingdom	13	5	0	0	0	0	0	4	0	0	0	0	14
	Indonesia	4	1	0	0	0	0	0	0	0	0	0	0	5
	India	26	4	0	0	0	0	0	0	0	0	0	0	30
	Italy	30	13	0	0	0	1	0	23	2	0	0	0	17
	Korea	10	0	0	0	0	0	0	6	0	0	0	0	4
	Mexico	7	0	0	0	0	0	0	0	0	0	0	0	7
	Netherlands	11	3	0	0	0	0	0	4	0	0	0	0	10
Row 2	United States	5	3	0	0	0	1	0	5	0	0	0	0	2
	Treaty Partners (de minimis rule applies)	21	14	0	0	2	0	1	3	0	0	1	0	28
	Total	217	96	0	0	8	2	1	84	3	0	2	0	213
	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	Austria	14	8	0	0	0	0	0	15	0	0	0	0	0	7
	Belgium	9	6	0	1	0	2	0	2	0	0	0	0	0	10
	Germany	84	89	1	7	10	4	3	62	0	1	4	0	0	81
	Spain	15	2	0	0	0	0	0	0	0	0	0	0	0	17
	France	16	12	3	1	0	2	2	1	0	0	0	0	0	19
	United Kingdom	6	4	1	1	0	1	2	1	0	1	0	0	0	3
	Italy	12	6	0	1	2	0	0	1	0	0	0	0	0	14
	Liechtenstein	6	5	0	0	0	1	0	7	0	0	0	0	0	3
	Netherlands	9	6	0	0	1	0	0	1	0	0	0	0	0	13
	United States	4	8	0	1	0	0	0	2	0	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	15	17	0	0	1	1	0	7	0	0	0	0	0	23
	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	0	2
	Total	192	163	5	12	14	11	7	99	0	2	4	0	0	201
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		256
≥2 and <4 years old		91
≥4 and <6 years old		55
≥6 years old		6

Annex B

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

**Table 1: Attribution / Allocation MAP Cases**

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	33.80	1.15	37.28	28.70
	Canada	20.78	1.15	8.24	12.54
	Germany	14.12	5.22	12.50	5.27
	Spain	25.18	1.08	14.66	10.52
	France	22.17	1.10	13.36	5.33
	United Kingdom	9.49	0.61	2.63	19.69
	Italy	29.84	1.01	26.03	11.39
	Korea	18.62	1.04	13.38	0.95
	Netherlands	18.07	1.15	15.52	6.20
	United States	11.45	7.29	7.53	8.02
Row 2	Treaty Partners (de minimis rule applies)	23.65	2.37	15.53	13.66
	Total	20.96	2.67	16.67	9.09
<u>Notes:</u>					
Minor errors in the 2022 statistics were amended for the 2023 statistics					

Annex B

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

Annex to Table 1: Attribution / Allocation MAP Cases		
Row 1	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
	Cases closed in the Unilateral stage	11
	Cases closed in the Bilateral stage	20
<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	Austria	18.19	1.26	12.73	6.32
	Belgium	3.13	1.33	8.15	1.18
	Germany	16.69	4.70	12.38	8.74
	France	6.17	1.15	5.49	2.76
	United Kingdom	5.42	1.15	1.93	4.22
	Italy	22.13	1.13	n.a.	n.a.
	Liechtenstein	12.94	2.48	4.68	8.32
Row 2	Netherlands	8.30	1.15	3.68	4.83
	United States	10.45	0.84	0.00	13.55
	Treaty Partners (de minimis rule applies)	12.86	4.12	2.04	10.97
	Total	14.76	3.52	9.99	8.13
Notes:					

Annex B

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

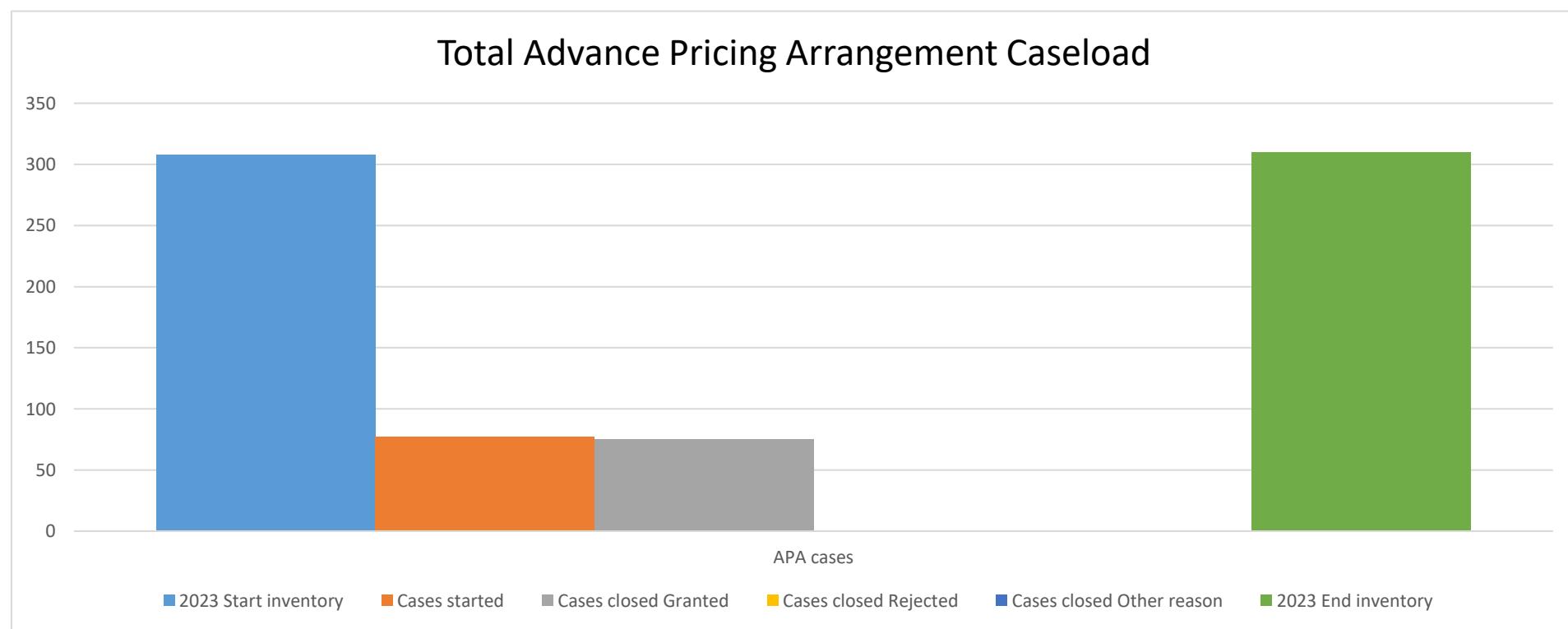
Annex to Table 2: Other MAP Cases		
	Stage during which the MAP case was resolved	average time taken (in months) for post-2015 cases from 'Start' to 'End'
	Column 1	Column 2
Row 1	Cases closed in the Unilateral stage	4
	Cases closed in the Bilateral stage	17
<u>Notes:</u>		

Annex B

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

Table 3: All MAP Cases					
	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	17.20	3.19	12.46	8.49
	Notes:				

## Switzerland



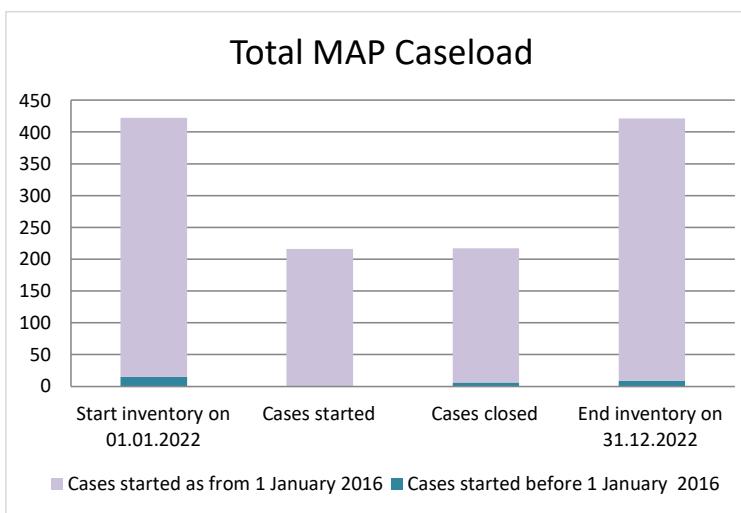
	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	308	77	75	0	0	310	25.88

Annex C

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

Table 1: APA Statistics							
Row 1	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Notes:	308	77	75	0	0	310	25.88
Reporting period followed	From 2022-07-31 to 2023-07-31						
Definition of "Start Date" and "End Date" followed:	Start Date: The Start Date applicable to MAP cases as defined in the MAP Statistics Reporting Framework.						
Definition of "APAs concluded during the reporting period" followed:	Switzerland doesn't report APA statistics at a domestic level therefore, the definition mentioned above as been used.						

## Switzerland



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	6	0	0	6
Other cases	9	0	6	3

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	196	81	57	220
Other cases	211	135	154	192

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	100.53

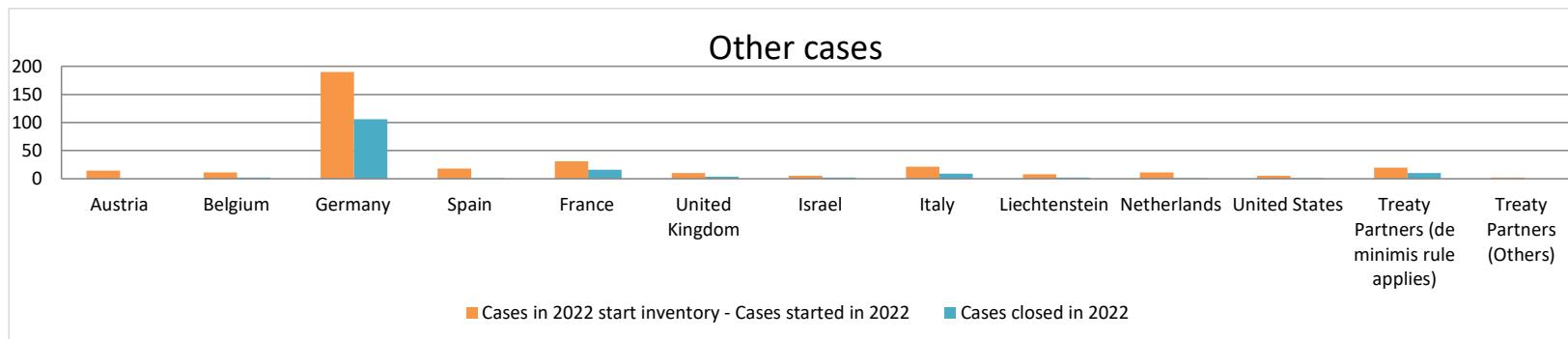
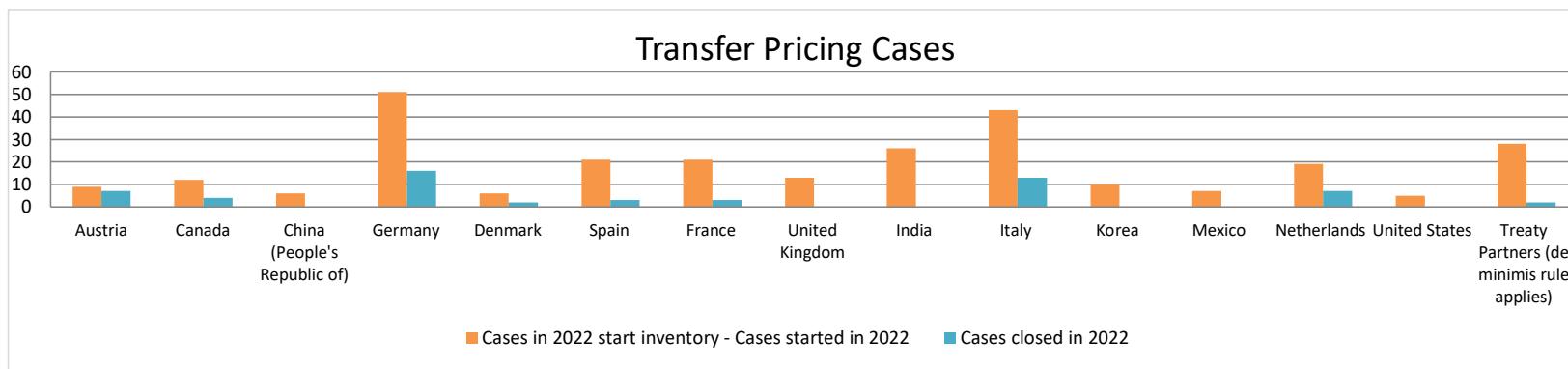
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	21.34	3.23	16.96	10.32
Other cases	16.74	6.05	10.52	9.45

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>47</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	3	1	1	47	5	0	0	0	57
<b>Other cases (all)</b>	<b>3</b>	<b>19</b>	<b>8</b>	<b>12</b>	<b>3</b>	<b>103</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>160</b>
Cases started before 1 January 2016	0	2	1	1	1	0	0	0	1	0	6
Cases started as from 1 January 2016	3	17	7	11	2	103	1	0	10	0	154
<b>All cases</b>	<b>3</b>	<b>19</b>	<b>11</b>	<b>13</b>	<b>4</b>	<b>150</b>	<b>6</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>217</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/ Allocation	6	0	0	0	0	0	0	0	0	0	6	n.a.	
Row 2	Others	9	0	2	1	1	1	0	0	0	1	0	100.53	
Row 3	Total	15	0	2	1	1	1	0	0	0	1	0	9	100.53
<u>Notes:</u> <p>Definition of a MAP case and counting of MAP cases In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p> <p>Category of cases Switzerland uses the definitions set under the MAP Statistics Reporting Framework.</p> <p>Notes on the computation of average time In general, Switzerland uses the same definitions of the (i) start date, (ii) end date and (iii) average times as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p>														

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	7	2	0	0	0	0	0	7	0	0	0	0	2
	Canada	9	3	0	0	0	0	0	3	1	0	0	0	8
	China (People's Republic of)	6	0	0	0	0	0	0	0	0	0	0	0	6
	Germany	34	17	0	0	2	0	0	14	0	0	0	0	35
	Denmark	5	1	0	0	0	0	1	1	0	0	0	0	4
	Spain	15	6	0	0	0	0	0	3	0	0	0	0	18
	France	9	12	0	0	0	0	0	3	0	0	0	0	18
	United Kingdom	7	6	0	0	0	0	0	0	0	0	0	0	13
	India	24	2	0	0	0	0	0	0	0	0	0	0	26
	Italy	31	12	0	0	0	0	0	9	4	0	0	0	30
Row 2	Korea	7	3	0	0	0	0	0	0	0	0	0	0	10
	Mexico	7	0	0	0	0	0	0	0	0	0	0	0	7
	Netherlands	16	3	0	0	0	0	0	7	0	0	0	0	12
	United States	0	5	0	0	0	0	0	0	0	0	0	0	5
	Treaty Partners (de minimis rule applies)	19	9	0	0	1	1	0	0	0	0	0	0	26
Total		196	81	0	0	3	1	1	47	5	0	0	0	220

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
	Austria	5	9	0	0	0	0	0	0	0	0	0	0	14
	Belgium	4	7	0	0	0	1	0	1	0	0	0	0	9
	Germany	121	69	0	13	3	3	1	81	0	0	5	0	84
	Spain	12	6	1	0	0	0	0	0	0	0	0	0	17
	France	19	12	0	2	0	5	0	7	0	0	2	0	15
	United Kingdom	2	8	1	0	1	0	0	2	0	0	0	0	6
	Israel	4	1	0	0	0	0	0	0	0	0	2	0	3
	Italy	17	4	0	0	2	0	1	5	0	0	1	0	12
	Liechtenstein	3	5	0	0	1	1	0	0	0	0	0	0	6
Row 2	Netherlands	8	3	0	0	0	0	0	1	0	0	0	0	10
	United States	2	3	0	0	0	0	0	1	0	0	0	0	4
	Treaty Partners (de minimis rule applies)	13	7	1	2	0	1	0	5	1	0	0	0	10
Row 3	Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
	Total	211	135	3	17	7	11	2	103	1	0	10	0	192
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	22.17	0.89	n.a.	n.a.	
	Canada	19.13	4.37	2.91	32.66	
	Germany	20.23	6.83	19.55	3.57	
	Denmark	21.37	1.15	10.22	22.82	
	Spain	36.47	7.69	3.81	32.66	
	France	37.86	0.70	23.21	14.65	
	Italy	20.85	1.04	20.62	4.85	
	Netherlands	16.04	1.15	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	5.95	1.17	n.a.	n.a.	
	Total	21.34	3.23	16.96	10.32	
Notes:						

Annex B

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

Table 2: Other MAP Cases

		average time taken (in months) for post-2015 cases from:				
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
		Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Belgium	10.92	0.84	2.50	1.81	
	Germany	18.67	7.83	12.22	9.24	
	Spain	3.29	1.15	n.a.	n.a.	
	France	13.44	1.20	10.95	11.13	
	United Kingdom	8.73	11.26	0.59	11.09	
	Israel	18.62	0.53	2.88	15.86	
	Italy	13.10	1.92	9.51	8.96	
	Liechtenstein	20.19	1.15	3.91	35.31	
	Netherlands	1.15	4.14	0.03	1.12	
	United States	0.07	0.43	0.00	0.20	
Row 2	Treaty Partners (de minimis rule applies)	12.71	0.89	5.85	7.56	
	Total	16.74	6.05	10.52	9.45	
Notes:						

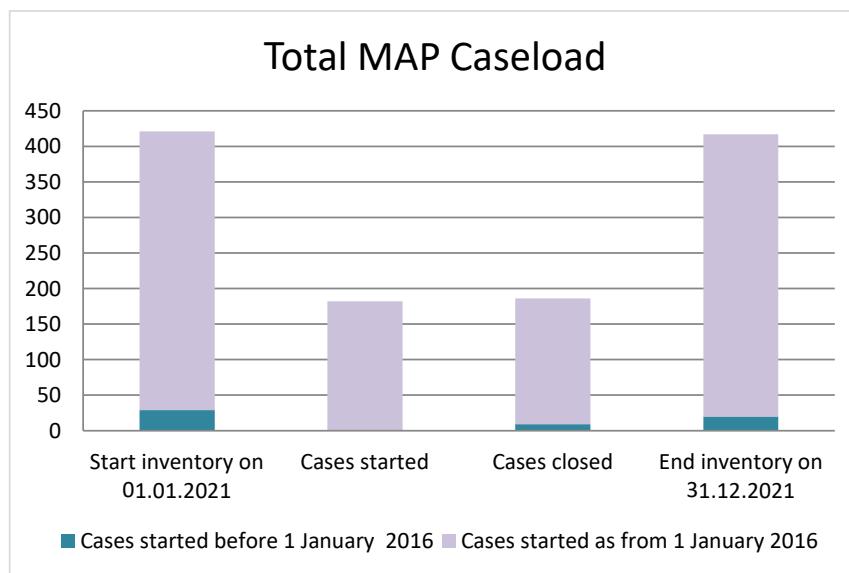
Annex B

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" Column 1	Receipt of taxpayer's MAP request to "Start" Column 2	"Start" to Milestone 1 Column 3	Milestone 1 to "End" Column 4
Row 1	<b>Total Average Time</b>	17.98	5.29	11.98	9.65
<u>Notes:</u>					

## Switzerland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	15	0	4	11
Other cases	14	0	5	9

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	175	72	62	185
Other cases	217	110	115	212

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	67.13
Other cases	66.70

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

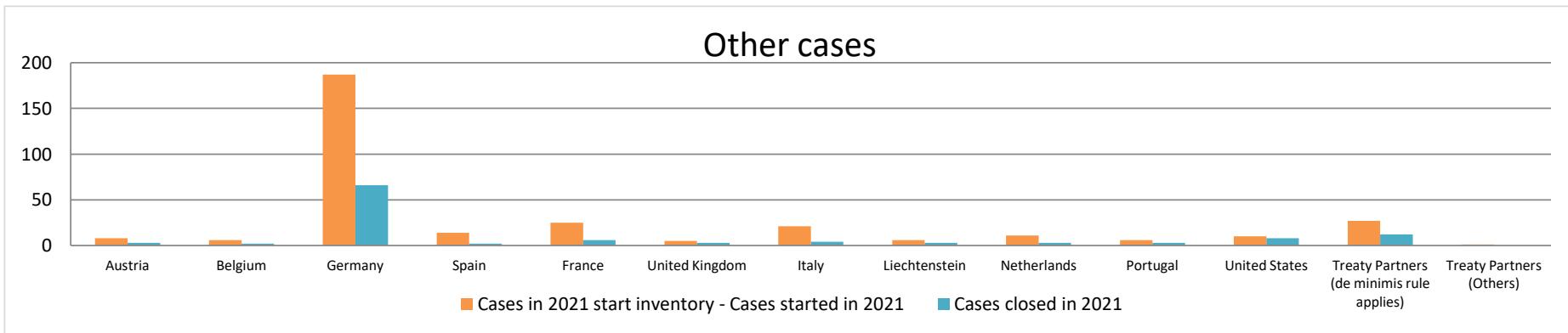
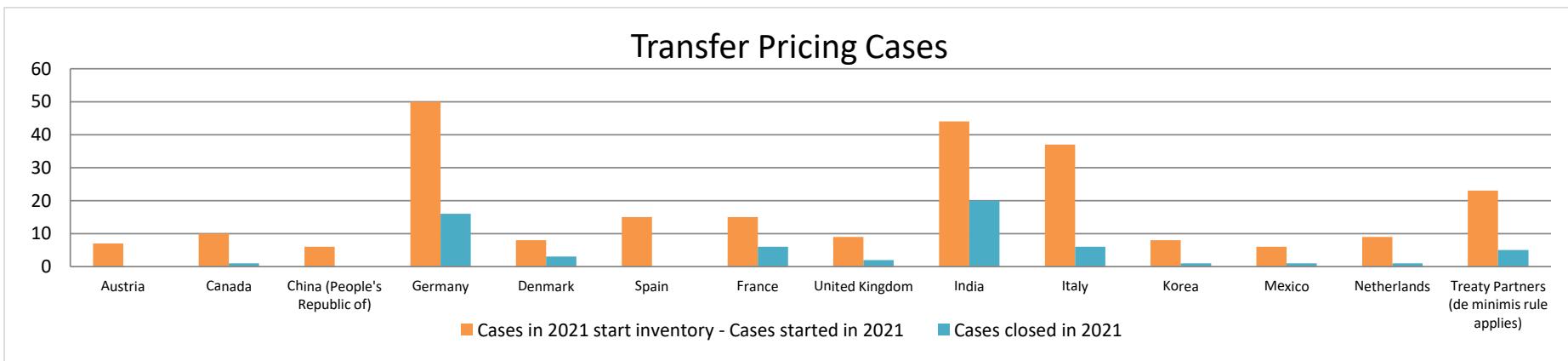
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.56	1.14	10.53	8.56
Other cases	19.56	2.18	10.31	12.43

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

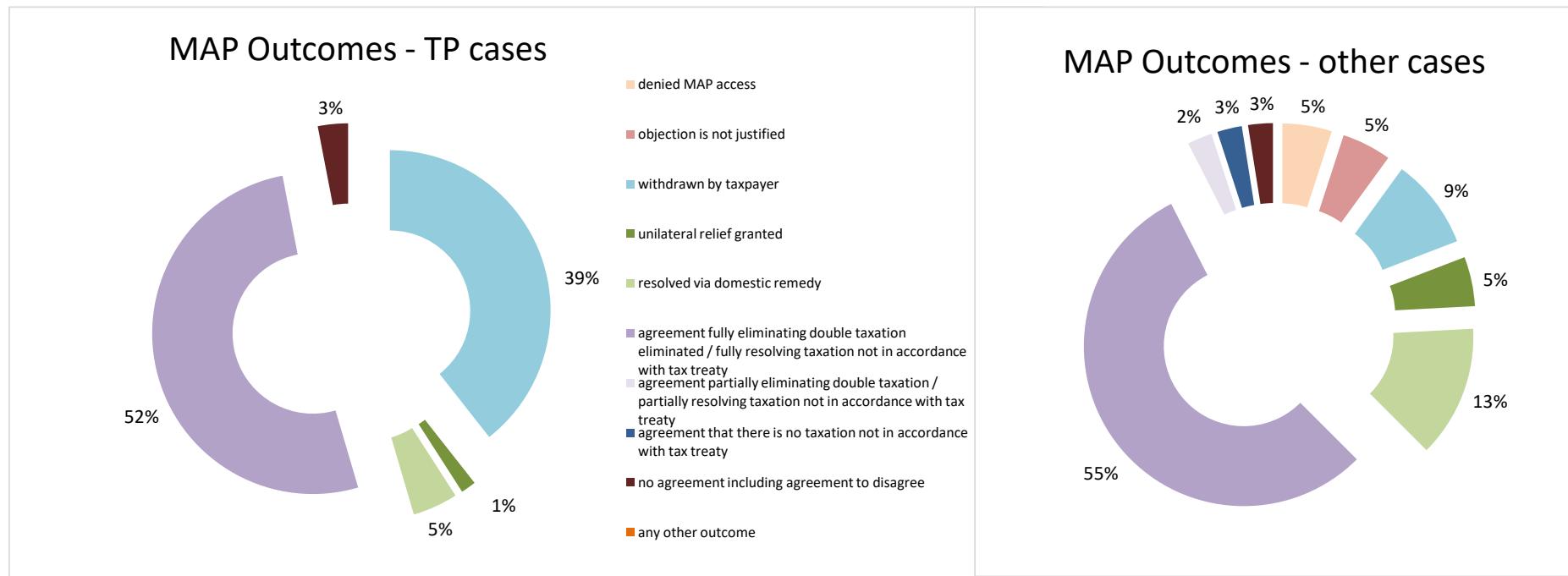
## Overview of MAP partners (only for cases started as from 1 January 2016)

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>1</b>	<b>3</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>66</b>
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	2	0	4
Cases started as from 1 January 2016	0	0	26	1	3	32	0	0	0	0	62
<b>Other cases (all)</b>	<b>6</b>	<b>6</b>	<b>11</b>	<b>6</b>	<b>16</b>	<b>66</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>120</b>
Cases started before 1 January 2016	0	0	2	0	0	0	2	0	1	0	5
Cases started as from 1 January 2016	6	6	9	6	16	66	1	3	2	0	115
<b>All cases</b>	<b>6</b>	<b>6</b>	<b>37</b>	<b>7</b>	<b>19</b>	<b>100</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>186</b>

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	15	0	0	0	0	2	0	0	2	0	11	67.13	
Row 2	Others	14	0	0	2	0	0	0	2	0	1	0	66.70	
Row 3	Total	29	0	0	2	0	0	2	2	0	3	0	66.89	
	Notes:													
	Definition of a MAP case and counting of MAP cases	In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)												
	Category of cases	Switzerland uses the definitions set under the MAP Statistics Reporting Framework.												
	Potential mismatches between 2021 start inventory and 2020 end inventory	Mistake in the start inventory 2020.												
	Notes on the computation of average time	In general, Switzerland uses the same definitions of the (i) start date, (ii) end date and (iii) average times as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)												

Table 1: Attribution / Allocation MAP Cases															
			number of post-2015 cases closed during the reporting period by outcome:												no. of post-2015 cases remaining in MAP inventory on 31 December 2021
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Austria	3	4	0	0	0	0	0	0	0	0	0	0	7	
	Canada	8	2	0	0	0	0	0	1	0	0	0	0	9	
	China (People's Republic of)	2	4	0	0	0	0	0	0	0	0	0	0	6	
	Germany	30	20	0	0	0	0	3	13	0	0	0	0	34	
	Denmark	4	4	0	0	0	0	0	3	0	0	0	0	5	
	Spain	6	9	0	0	0	0	0	0	0	0	0	0	15	
	France	11	4	0	0	0	0	0	6	0	0	0	0	9	
	United Kingdom	4	5	0	0	0	0	0	2	0	0	0	0	7	
	India	43	1	0	0	20	0	0	0	0	0	0	0	24	
	Italy	32	5	0	0	2	0	0	4	0	0	0	0	31	
	Korea	5	3	0	0	0	0	0	1	0	0	0	0	7	
	Mexico	6	0	0	0	0	0	0	1	0	0	0	0	5	
	Netherlands	6	3	0	0	0	0	0	1	0	0	0	0	8	
Row 2	Treaty Partners (de minimis rule applies)	15	8	0	0	4	1	0	0	0	0	0	0	18	
	Total	175	72	0	0	26	1	3	32	0	0	0	0	185	
	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	
	Austria	7	1	0	0	0	0	0	2	0	1	0	0	5	
	Belgium	4	2	0	0	0	1	1	0	0	0	0	0	4	
	Germany	131	56	1	2	6	1	11	42	0	1	2	0	121	
	Spain	11	3	0	1	0	0	0	0	0	1	0	0	12	
	France	15	10	1	0	0	0	4	1	0	0	0	0	19	
	United Kingdom	3	2	1	0	0	0	0	2	0	0	0	0	2	
	Italy	12	9	0	2	0	0	0	2	0	0	0	0	17	
	Liechtenstein	2	4	0	0	0	3	0	0	0	0	0	0	3	
	Netherlands	10	1	1	0	1	0	0	1	0	0	0	0	8	
Row 2	Portugal	1	5	2	0	0	0	0	1	0	0	0	0	3	
	United States	7	3	0	0	0	0	0	8	0	0	0	0	2	
	Treaty Partners (de minimis rule applies)	14	13	0	1	2	1	0	7	1	0	0	0	15	
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1	
	Total	217	110	6	6	9	6	16	66	1	3	2	0	212	
Notes:															

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	5.33	1.15	n.a.	n.a.
	Germany	22.58	1.64	14.48	9.74
	Denmark	15.29	0.93	6.10	9.18
	France	12.74	0.76	11.02	4.92
	United Kingdom	1.02	0.00	n.a.	n.a.
	India	40.21	1.15	n.a.	n.a.
	Italy	25.55	1.02	2.07	2.79
	Korea	24.33	1.15	10.78	13.55
	Mexico	16.27	1.12	0.03	16.24
	Netherlands	36.33	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	11.85	0.70	1.12	2.60
	Total	25.56	1.14	10.53	8.56
Notes:					

Annex B

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

Table 2: Other MAP Cases

Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Austria	28.00	1.00	2.33	26.33
	Belgium	10.14	0.25	1.61	18.44
	Germany	21.87	2.69	10.82	13.68
	Spain	7.69	1.04	n.a.	n.a.
	France	20.81	1.30	14.27	10.64
	United Kingdom	13.84	2.82	2.89	10.95
	Italy	15.74	1.14	36.82	11.77
	Liechtenstein	3.90	6.70	2.35	1.45
	Netherlands	26.24	1.88	28.57	24.10
	Portugal	12.79	1.10	9.14	21.86
Row 2	United States	14.99	0.95	8.42	7.65
	Treaty Partners (de minimis rule applies)	17.39	0.85	10.70	6.24
	Total	19.56	2.18	10.31	12.43
	Notes:				

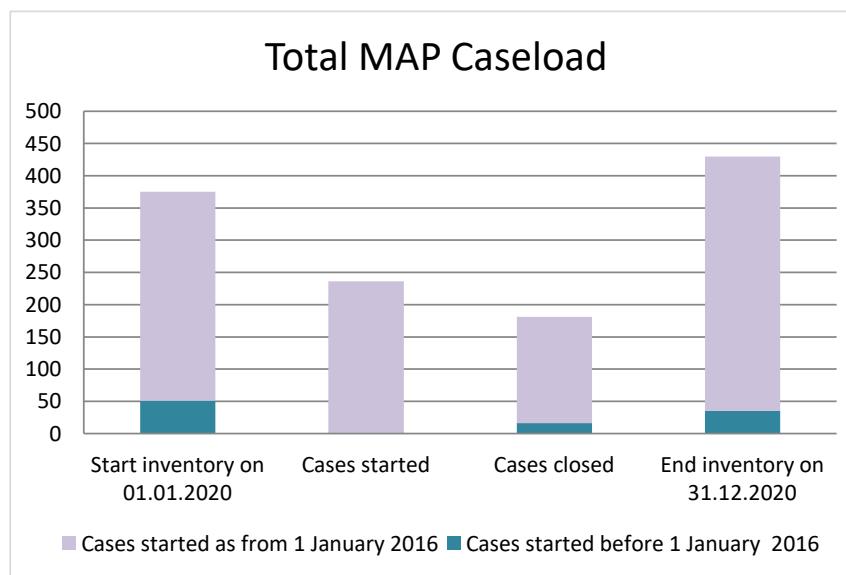
Annex B

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

**Table 3: All MAP Cases**

average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	21.66	1.82	10.35	11.68
<u>Notes:</u>					

## Switzerland



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	24	0	3	21
Other cases	27	0	13	14

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	162	80	63	179
Other cases	162	156	102	216

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	55.61
Other cases	55.71

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

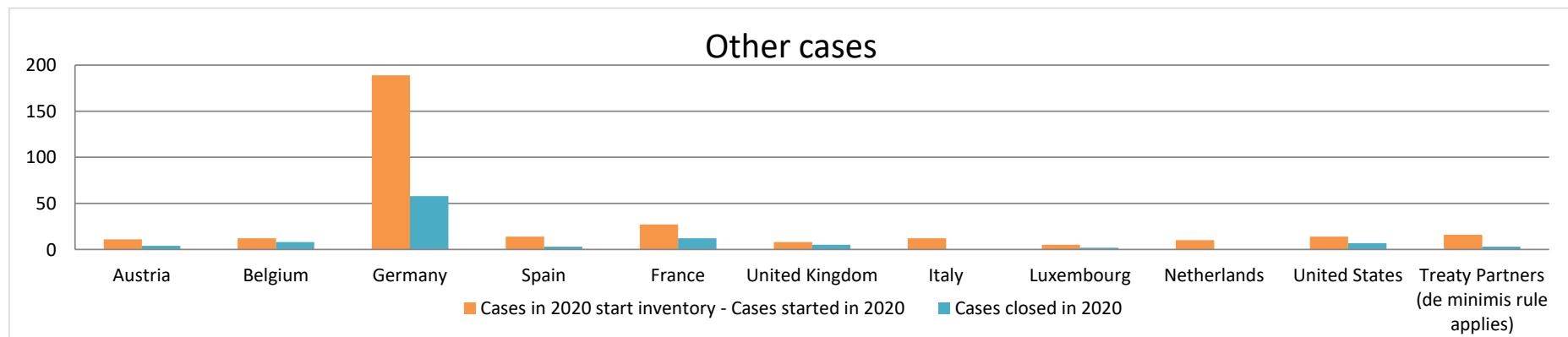
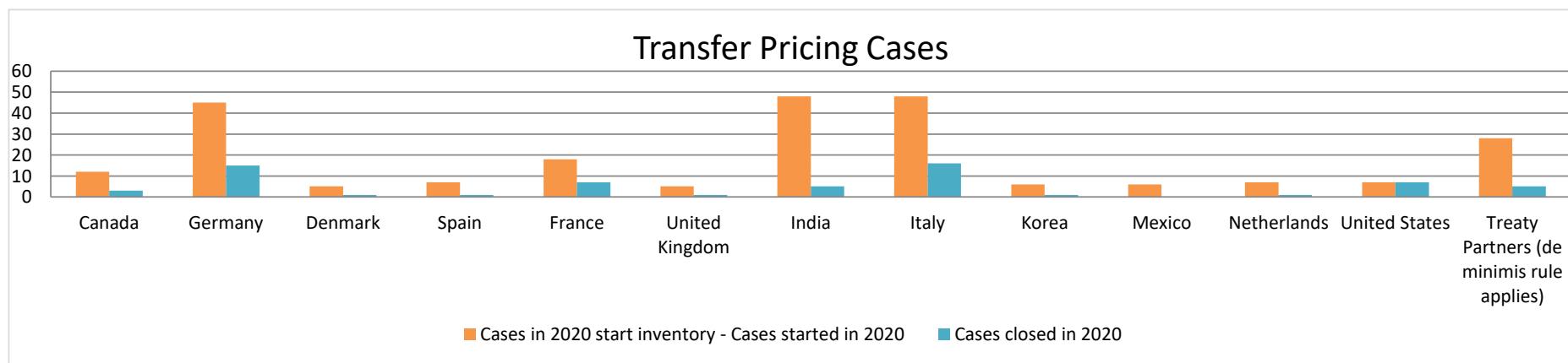
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.55	1.49	12.83	9.74
Other cases	15.45	2.34	9.06	9.14

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	6	3	3	0	54	0	0	0	0	66
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	0	0	3
Cases started as from 1 January 2016	0	6	3	3	0	51	0	0	0	0	63
<b>Other cases (all)</b>	3	8	8	4	9	72	2	3	6	0	115
Cases started before 1 January 2016	0	0	0	0	0	11	1	0	1	0	13
Cases started as from 1 January 2016	3	8	8	4	9	61	1	3	5	0	102
<b>All cases</b>	3	14	11	7	9	126	2	3	6	0	181

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	0	0	3	0	0	0	0	21	55.61	
Row 2	Others	27	0	0	0	0	11	1	0	1	0	14	55.71	
Row 3	Total	51	0	0	0	0	14	1	0	1	0	35	55.69	
	Notes:	<p>In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p> <p>Switzerland uses the definitions set under the MAP Statistics Reporting Framework.</p> <p>In general, Switzerland uses the same definitions of the (i) start date, (ii) end date and (iii) average times as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p>												

Table 1: Attribution / Allocation MAP Cases

Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Canada	8	4	0	0	0	0	0	3	0	0	0	0	9
	Germany	23	22	0	6	1	0	0	8	0	0	0	0	30
	Denmark	3	2	0	0	1	0	0	0	0	0	0	0	4
	Spain	3	4	0	0	0	0	0	1	0	0	0	0	6
	France	6	12	0	0	0	1	0	6	0	0	0	0	11
	United Kingdom	4	1	0	0	0	0	0	1	0	0	0	0	4
	India	48	0	0	0	0	0	0	5	0	0	0	0	43
	Italy	33	15	0	0	0	0	0	16	0	0	0	0	32
	Korea	2	4	0	0	0	0	0	1	0	0	0	0	5
	Mexico	4	2	0	0	0	0	0	0	0	0	0	0	6
Row 2	Netherlands	6	1	0	0	0	0	0	1	0	0	0	0	6
	United States	7	0	0	0	1	2	0	4	0	0	0	0	0
	Treaty Partners (de minimis rule applies)	15	13	0	0	0	0	0	5	0	0	0	0	23
	Total	162	80	0	6	3	3	0	51	0	0	0	0	179
	Notes:													

Table 2: Other MAP Cases

Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	6	5	0	1	0	0	0	2	0	0	1	0	7
	Belgium	3	9	0	0	1	0	1	6	0	0	0	0	4
	Germany	97	92	0	1	5	3	6	38	1	1	3	0	131
	Spain	8	6	1	1	0	0	0	1	0	0	0	0	11
	France	16	11	2	1	0	0	1	6	0	2	0	0	15
	United Kingdom	1	7	0	0	0	0	1	4	0	0	0	0	3
	Italy	1	11	0	0	0	0	0	0	0	0	0	0	12
	Luxembourg	3	2	0	0	0	1	0	1	0	0	0	0	3
	Netherlands	7	3	0	0	0	0	0	0	0	0	0	0	10
	United States	8	6	0	4	1	0	0	1	0	0	1	0	7
Row 2	Treaty Partners (de minimis rule applies)	12	4	0	0	1	0	0	2	0	0	0	0	13
	Total	162	156	3	8	8	4	9	61	1	3	5	0	216
	Notes:													

Annex B

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

Table 1: Attribution / Allocation MAP Cases

Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	18.20	1.15	13.44	4.77
	Germany	14.79	1.42	21.49	3.98
	Denmark	28.50	0.76	2.53	25.97
	Spain	1.61	4.37	0.26	1.35
	France	4.34	3.46	n.a.	n.a.
	United Kingdom	5.46	0.16	4.41	1.05
	India	10.31	1.15	6.81	1.41
	Italy	35.01	1.26	18.75	29.80
	Korea	38.43	1.15	n.a.	n.a.
	Netherlands	13.32	0.53	n.a.	n.a.
Row 2	United States	14.91	0.98	9.52	3.20
	Treaty Partners (de minimis rule applies)	11.67	0.99	6.71	13.55
	Total	18.55	1.49	12.83	9.74
<u>Notes:</u>					

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	Austria	20.49	1.14	5.13	21.06
	Belgium	7.98	1.05	5.80	3.04
	Germany	15.63	2.97	10.96	7.33
	Spain	3.84	1.15	5.16	4.60
	France	21.16	1.83	16.89	9.73
	United Kingdom	2.91	0.85	0.72	2.49
	Luxembourg	5.75	2.53	0.00	11.28
	United States	24.19	2.17	3.04	33.12
Row 2	Treaty Partners (de minimis rule applies)	20.97	1.16	2.38	18.92
	Total	15.45	2.34	9.06	9.14
Notes:					

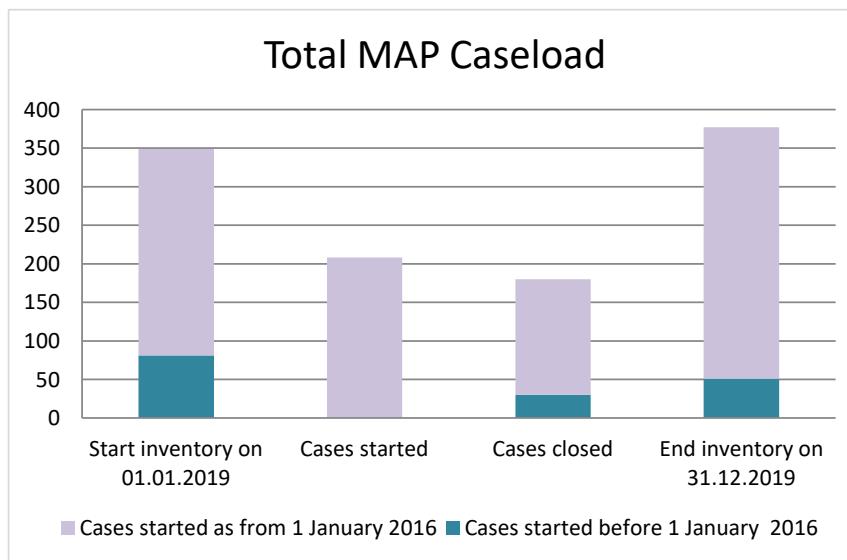
Annex B

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>	16.63	2.01	10.10	9.31
<u>Notes:</u>					

## Switzerland



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	31	0	7	24
Other cases	50	0	23	27

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	117	95	47	165
Other cases	151	113	103	161

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	63.12
Other cases	50.86

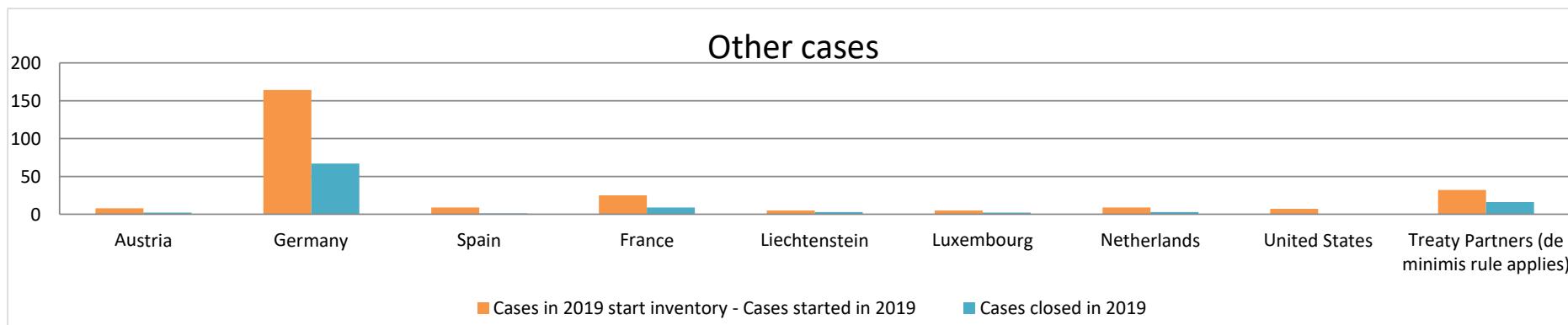
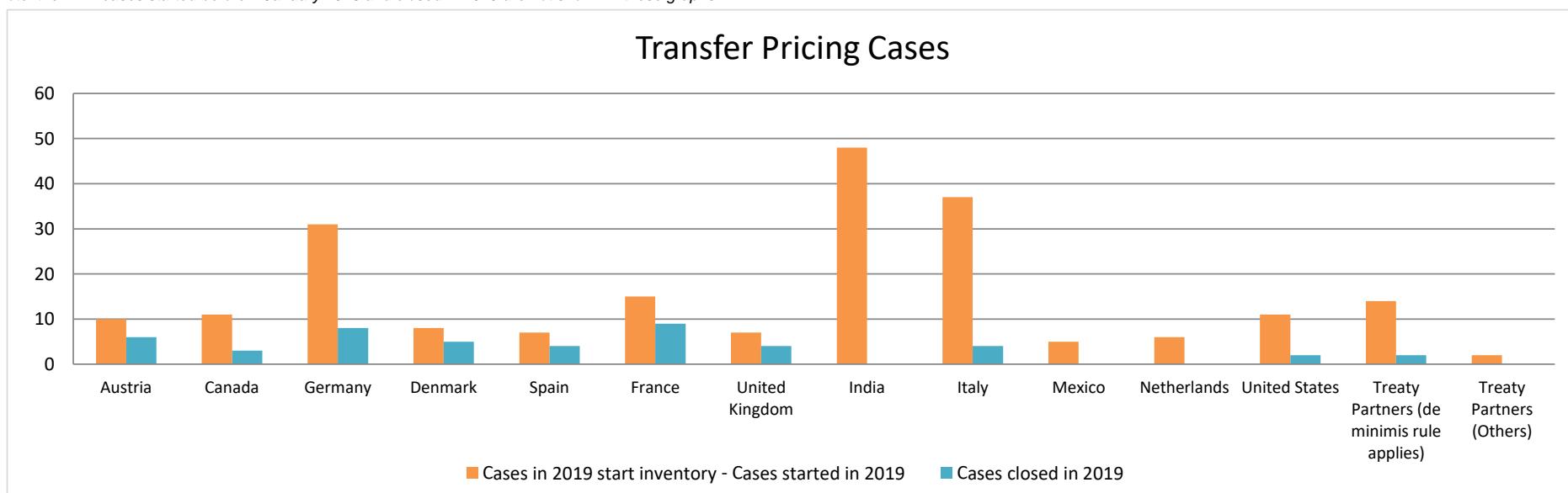
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date when the MAP request was received; and  
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of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

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.29	1.05	13.24	8.21
Other cases	13.87	2.65	8.92	8.22

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

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

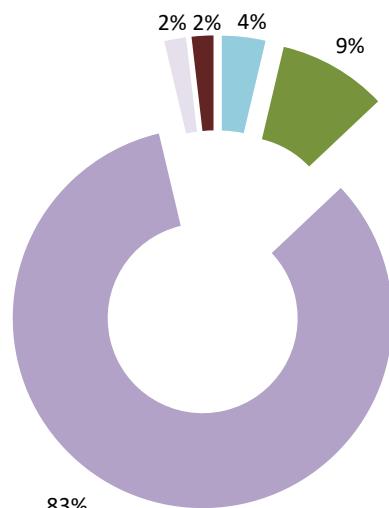
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



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

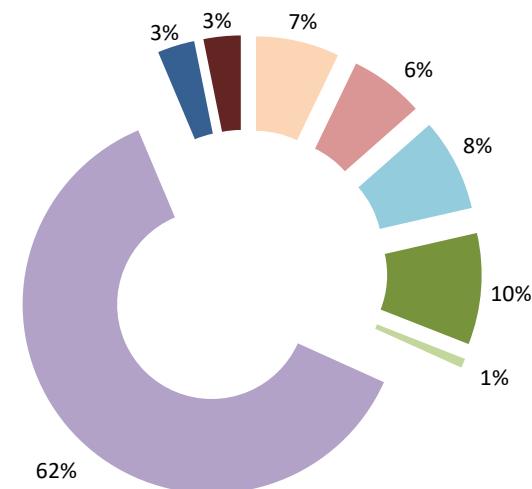
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



- 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

### 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>	0	0	2	5	0	45	1	0	1	0	54
Cases started before 1 January 2016	0	0	0	0	6	0	0	1	0	0	7
Cases started as from 1 January 2016	0	0	2	5	0	39	1	0	0	0	47
<b>Other cases (all)</b>	9	8	10	12	1	78	0	4	4	0	126
Cases started before 1 January 2016	0	1	2	2	0	14	0	2	2	0	23
Cases started as from 1 January 2016	9	7	8	10	1	64	0	2	2	0	103
<b>All cases</b>	<b>9</b>	<b>8</b>	<b>12</b>	<b>17</b>	<b>1</b>	<b>123</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>180</b>

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	31	0	0	0	0	6	0	0	1	0	24	63.12	
Row 2	Others	50	0	1	2	2	0	14	0	2	2	0	27	50.86
Row 3	Total	81	0	1	2	2	0	20	0	2	3	0	51	53.72
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases	Switzerland uses the definitions set under the MAP Statistics Reporting Framework.												
	Category of cases	Switzerland uses the definitions set under the MAP Statistics Reporting Framework.												
	Potential mismatches between 2019 start inventory and 2018 end inventory	New Other cases: The CAs of other treaty partners informed Switzerland about four new pre-2016 cases only in the year 2019. Switzerland was not able to report this case in 2018.												
	Notes on the computation of average time	In general: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.												

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 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	5	0	0	0	0	0	6	0	0	0	0	4
	Canada	8	3	0	0	1	0	0	2	0	0	0	0	8
	Germany	15	16	0	0	0	0	0	8	0	0	0	0	23
	Denmark	5	3	0	0	0	0	0	5	0	0	0	0	3
	Spain	4	3	0	0	0	0	0	4	0	0	0	0	3
	France	7	8	0	0	1	5	0	3	0	0	0	0	6
	United Kingdom	3	4	0	0	0	0	0	4	0	0	0	0	3
	India	24	24	0	0	0	0	0	0	0	0	0	0	48
	Italy	23	14	0	0	0	0	0	4	0	0	0	0	33
	Mexico	4	1	0	0	0	0	0	0	0	0	0	0	5
Row 2	Netherlands	1	5	0	0	0	0	0	0	0	0	0	0	6
	United States	8	3	0	0	0	0	0	2	0	0	0	0	9
	Treaty Partners (de minimis rule applies)	9	5	0	0	0	0	0	1	1	0	0	0	12
Row 3	Treaty Partners (Others)	1	1	0	0	0	0	0	0	0	0	0	0	2
	Total	117	95	0	0	2	5	0	39	1	0	0	0	165
Notes:														

Table 2: Other MAP Cases															
Treaty Partner		no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2019
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	2	0	0	0	0	0	0	0	0	0	2	0	6
	Germany	96	68	0	4	6	5	1	49	0	2	0	0	0	97
	Spain	4	5	1	0	0	0	0	0	0	0	0	0	0	8
	France	16	9	7	0	0	0	0	2	0	0	0	0	0	16
	Liechtenstein	1	4	0	0	1	2	0	0	0	0	0	0	0	2
	Luxembourg	0	5	0	0	0	1	0	1	0	0	0	0	0	3
	Netherlands	6	3	0	0	0	1	0	2	0	0	0	0	0	6
Row 2	United States	3	4	0	0	0	0	0	0	0	0	0	0	0	7
	Treaty Partners (de minimis rule applies)	19	13	1	3	1	1	0	10	0	0	0	0	0	16
	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		151	113	9	7	8	10	1	64	0	2	2	0	0	161
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	13.55	0.71	16.80	5.13
	Canada	18.73	1.15	n.a.	n.a.
	Germany	20.76	0.95	23.97	2.03
	Denmark	17.64	1.15	13.32	0.66
	Spain	18.08	1.49	5.98	12.10
	France	12.64	1.10	7.17	3.32
	United Kingdom	12.03	0.75	7.43	22.32
	Italy	19.92	1.15	3.95	15.91
Row 2	United States	34.08	1.15	21.01	13.07
	Treaty Partners (de minimis rule applies)	19.33	1.15	7.33	12.00
	Total	17.29	1.05	13.24	8.21
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

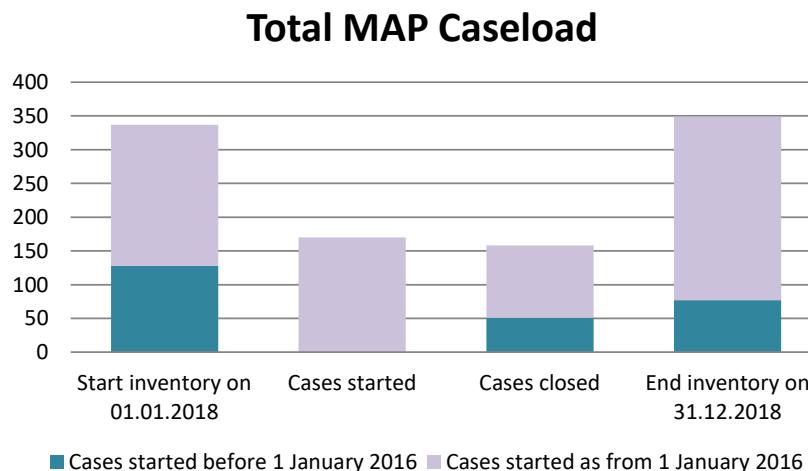
Treaty Partner		average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Austria	25.69	0.97	0.13	25.58
	Germany	13.78	3.33	10.25	6.60
	Spain	8.98	1.15	n.a.	n.a.
	France	15.24	1.15	13.68	1.51
	Liechtenstein	3.29	1.15	2.24	1.66
	Luxembourg	5.59	2.09	0.00	3.06
Row 2	Netherlands	8.41	1.12	1.00	11.84
	Treaty Partners (de minimis rule applies)	16.32	1.62	7.64	14.28
	Total	13.87	2.65	8.92	8.22
Notes:					

Annex B

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

<b>Table 3: All MAP Cases</b>					
	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>	14.94	2.15	10.00	8.22
	Notes:				

## Switzerland



	Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	45	0	0	14	31
Other cases	83	0	0	37	46

	Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	70	70	0	19	121
Other cases	139	100	0	88	151

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	50.49
Other cases	37.83

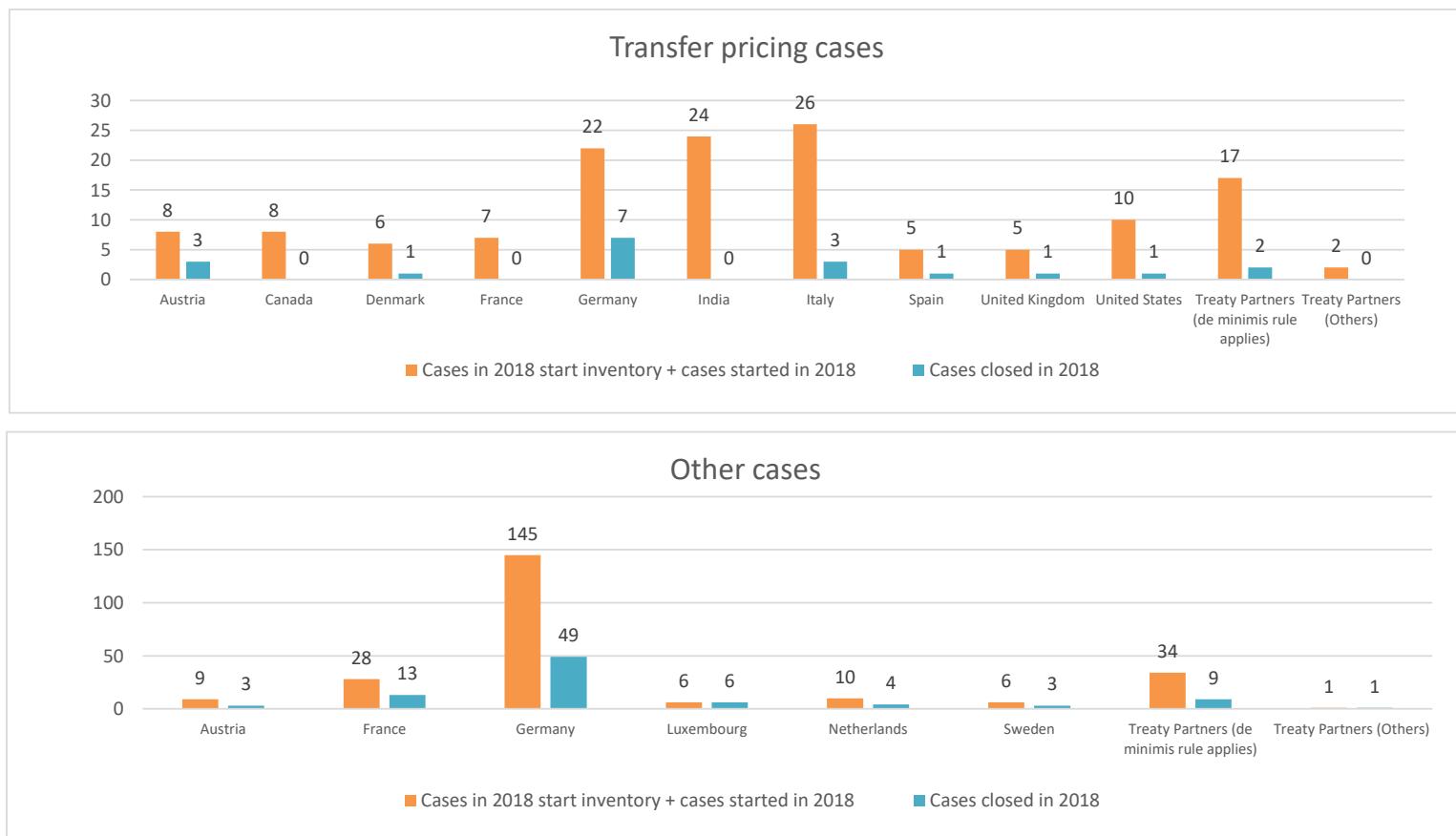
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
(i) start date: the date of filing of the MAP request; and  
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.16	1.16	15.42	4.52
Other cases	12.34	1.74	9.73	5.96

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

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

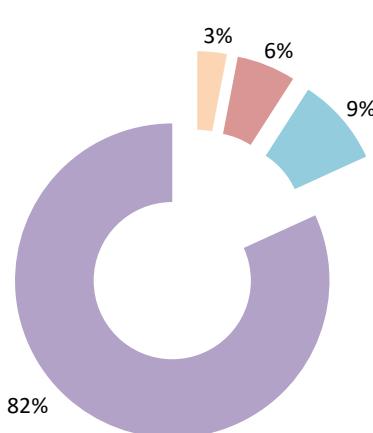
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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



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

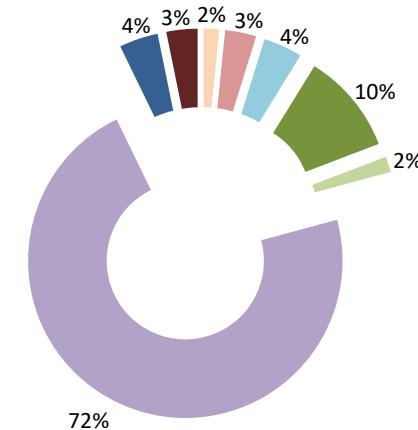
agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty

agreement that there is no taxation not in accordance with tax treaty

no agreement including agreement to disagree

any other outcome

## MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>
Cases started before 1 January 2016	0	0	0	0	14	0	0	0	0	0	14
Cases started as from 1 January 2016	1	2	3	0	0	13	0	0	0	0	19
<b>Other cases (all)</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>13</b>	<b>2</b>	<b>90</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>125</b>
Cases started before 1 January 2016	0	0	2	2	0	31	0	0	2	0	37
Cases started as from 1 January 2016	2	4	3	11	2	59	0	5	2	0	88
<b>All cases</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>13</b>	<b>2</b>	<b>117</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>158</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	45	0	0	0	0	14	0	0	0	0	31	50.49
Row 2	Others	83	0	0	2	2	31	0	0	2	0	46	37.83
Row 3	Total	128	0	0	2	2	45	0	0	2	0	77	41.31

Notes:

- 1) In general, Switzerland uses the same methods to (i) classify the MAP "pre-2016" cases and (ii) to count these "pre-2016" cases as for the "post-2015" cases (according to MAP Statistics Reporting Framework.)
- 2) New Other case: The CA of an other treaty partner informed Switzerland about one new case only in the year 2018. Switzerland was not able to report this case in 2017. One pre-2016 Attribution/Allocation case is now a post-2015 case because Switzerland had not received all the documentation from the taxpayer. Switzerland has now 45 cases instead of 46.
- 3) In general, information reported for the 2018 MAP statistics:
  - (i) start date: the date of filing of the MAP request; and
  - (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Austria	7	1	0	0	0	0	3	0	0	0	0	0	5
	Canada	6	2	0	0	0	0	0	0	0	0	0	0	8
	Denmark	3	3	0	0	1	0	0	0	0	0	0	0	5
	France	4	3	0	0	0	0	0	0	0	0	0	0	7
	Germany	14	8	1	0	1	0	0	5	0	0	0	0	15
	India	0	24	0	0	0	0	0	0	0	0	0	0	24
	Italy	16	10	0	0	1	0	0	2	0	0	0	0	23
	Spain	2	3	0	0	0	0	0	1	0	0	0	0	4
	United Kingdom	2	3	0	0	0	0	0	1	0	0	0	0	4
	United States	6	4	0	0	0	0	0	1	0	0	0	0	9
Row 2	<b>Treaty Partners (de minimis rule applies)</b>		9	8	0	2	0	0	0	0	0	0	0	15
Row 3	<b>Treaty Partners (Others)</b>		1	1	0	0	0	0	0	0	0	0	0	2
	<b>Total</b>	70	70	1	2	3	0	0	13	0	0	0	0	121
	Notes Number of post-IF cases remaining in the MAP inventory on 31 December 2017 = 71 / Number of post-IF cases in the MAP inventory on 1 January 2018 = 70. Reason for the mismatches: During the matching process, Switzerland modified 3 cases (2 with the US and 1 with the other treaty partner) in order to record them as protective MAP instead of "active" MAP and they don't appear anymore in the inventory. Switzerland added 2 cases with the treaty partners during the matching with other jurisdictions that were missing in the end inventory 2017. There is a difference in the inventory of the cases with "Treaty Partners (de minimis rules applies)". This is due to changes of treaty partners in this category.													

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	Austria	5	4	0	0	0	0	0	1	0	2	0	0	6	
	France	17	11	0	2	1	1	0	5	0	2	2	0	15	
	Germany	92	53	0	1	1	6	2	39	0	0	0	0	96	
	Luxembourg	3	3	1	0	0	2	0	3	0	0	0	0	0	
	Netherlands	4	6	0	0	0	2	0	2	0	0	0	0	6	
	Sweden	3	3	0	0	1	0	0	2	0	0	0	0	3	
Row 2	<b>Treaty Partners (de minimis rule applies)</b>		14	20	1	1	0	0	0	6	0	1	0	0	25
Row 3	<b>Treaty Partners (Others)</b>		1	0	0	0	0	0	0	1	0	0	0	0	0
	<b>Total</b>	139	100	2	4	3	11	2	59	0	5	2	0	151	
	<b>Notes:</b> There is a difference in the inventory of the cases with "Treaty Partners (de minimis rules applies)". This is due to changes of treaty partners in this category.														

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Austria	19.04	0.89	n.a.	n.a.
	Denmark	10.49	1.15	n.a.	n.a.
	Germany	14.88	1.49	14.28	2.58
	Italy	18.37	1.15	21.11	0.53
	Spain	22.88	1.15	17.69	5.19
	United Kingdom	13.81	0.36	n.a.	n.a.
	United States	29.00	1.15	7.43	21.57
Row 2	Treaty Partners (de minimis rule applies)	1.76	0.09	n.a.	n.a.
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	17.16	1.16	15.42	4.52
	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

average time taken (in months) for post-2015 cases from:					
	Treaty Partner	"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	Austria	11.46	2.24	2.38	14.12
	France	11.42	3.43	16.79	1.98
	Germany	15.33	1.60	10.71	6.15
	Luxembourg	9.05	1.02	15.10	2.30
	Netherlands	4.95	0.65	2.94	2.86
	Sweden	5.76	1.10	2.52	5.46
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	0.48	0.11	0.03	0.55
Row 3	Treaty Partners (Others)	0.20	0.01	0.15	0.17
	Total Average Time	12.34	1.74	9.73	5.96
	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.

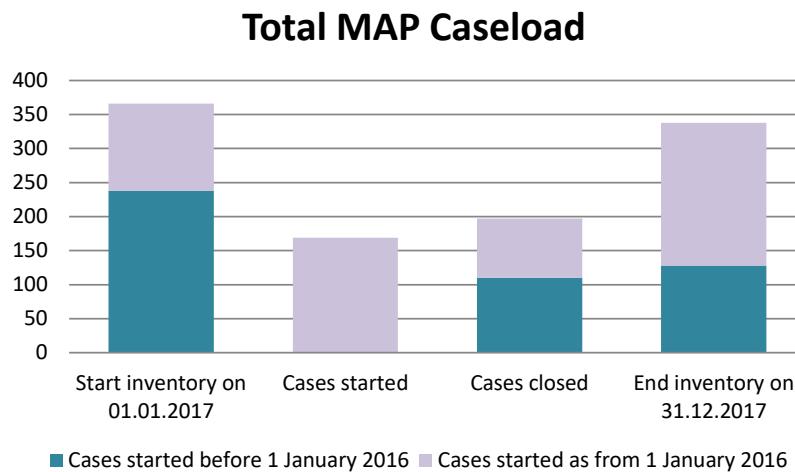
#### Annex B

#### 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>	13.19	1.63	10.52	5.76
Notes:					

## Switzerland



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	94	0	48	46
Other cases	144	0	62	82

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	50	55	34	71
Other cases	78	114	53	139

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

Cases started before 1 January 2016	Average time
Transfer pricing cases	35.22
Other cases	28.24

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 of filing of the MAP request; and
- (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.66	1.79	5.63	1.41
Other cases	6.43	1.12	2.93	4.24

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

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

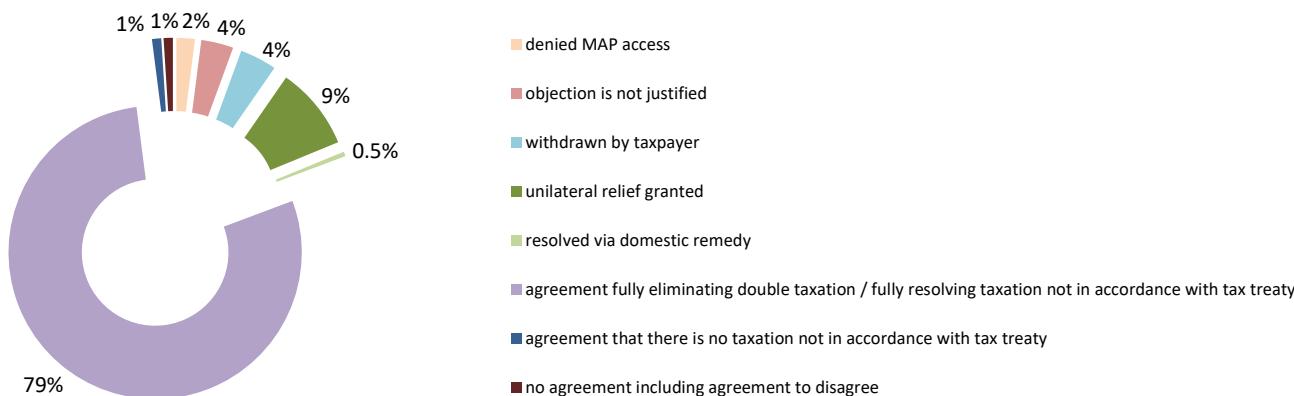
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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

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

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>7</b>	<b>0</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82</b>
Cases started before 1 January 2016	0	0	3	5	0	40	0	0	0	0	48
Cases started as from 1 January 2016	0	0	1	2	0	31	0	0	0	0	34
<b>Other cases (all)</b>	<b>4</b>	<b>7</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>84</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>115</b>
Cases started before 1 January 2016	0	0	3	1	0	57	0	0	1	0	62
Cases started as from 1 January 2016	4	7	1	10	1	27	0	2	1	0	53
<b>All cases</b>	<b>4</b>	<b>7</b>	<b>8</b>	<b>18</b>	<b>1</b>	<b>155</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>197</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases during the reporting period	
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome			
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Attribution/Allocation	94	0	0	3	5	0	40	0	0	0	0	46	35.22
Row 2	Others	144	0	0	3	1	0	57	0	0	1	0	82	28.24
Row 3	Total	238	0	0	6	6	0	97	0	0	1	0	128	31.29
<p><b>Notes:</b></p> <p>1) In general, Switzerland uses the same methods to (i) classify the MAP "pre- 2016"-cases and (ii) to count these "pre- 2016"-cases as for the "post-2015"-cases (according to MAP Statistics Reporting Framework.)</p> <p>2) In general, information reported for 2017 MAP statistics: (i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.</p> <p>3) Other and attribution/allocation new cases: The competent authorities of other countries informed Switzerland about these new cases (1 TP and 18 other cases) only in the year 2017. Switzerland was not able to report them in 2016.</p>														

Annex B

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

Table 1: Attribution / Allocation MAP Cases														
			number of post-2015 cases closed during the reporting period by outcome:											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 14
Row 1	Austria	9	5	0	0	0	0	7	0	0	0	0	0	7
	Canada	5	5	0	0	0	0	4	0	0	0	0	0	6
	France	1	4	0	0	0	0	1	0	0	0	0	0	4
	Germany	9	10	0	0	1	1	3	0	0	0	0	0	14
	Italy	10	7	0	0	0	0	1	0	0	0	0	0	16
	Korea	0	12	0	0	0	0	11	0	0	0	0	0	1
	United States	9	1	0	0	0	1	0	1	0	0	0	0	8
Row 2	<b>Treaty Partners (de minimis rule applies)</b>		6	11	0	0	0	0	3	0	0	0	0	14
Row 3	<b>Treaty Partners (Others)</b>		1	0	0	0	0	0	0	0	0	0	0	1
	Total	50	55	0	0	1	2	0	31	0	0	0	0	71
	<u>Notes</u> The mismatch between 2016 end inventory and 2017 start inventory can be explained by the reclassification of some cases.													

Annex B

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

Table 2: Other MAP Cases															
	Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome											no. of post-2015 cases remaining in MAP inventory on 31 December 2017
				denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14		
Row 1	Austria	0	6	0	0	1	0	0	0	0	0	0	0	5	
	Belgium	1	8	1	0	0	1	0	4	0	1	0	0	2	
	France	7	15	0	1	0	0	0	4	0	0	0	0	17	
	Germany	58	59	0	1	0	6	1	16	0	0	1	0	92	
	Luxembourg	2	3	1	0	0	1	0	0	0	0	0	0	3	
	Netherlands	2	5	0	2	0	0	0	1	0	0	0	0	4	
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	8	17	2	3	0	2	0	2	0	1	0	0	15	
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1	
	Total	78	114	4	7	1	10	1	27	0	2	1	0	139	
	Notes:	The mismatch between 2016 end inventory and 2017 start inventory can be explained by the requalification of one case, from other case to TP case.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	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	14.88	0.82		
	Canada	11.23	1.15	13.48	3.39
	France	20.60	1.15	19.83	0.77
	Germany	9.07	1.61		
	Italy	3.72	1.15		
	Korea	4.27	3.12	3.72	0.56
	United States	11.87	1.15	7.17	5.95
Row 2	Treaty Partners (de minimis rule applies)	1.71	1.15	0.39	2.14
Row 3	Treaty Partners (Others)				
Total Average Time		8.66	1.79	5.63	1.41
Notes:					

Annex B

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

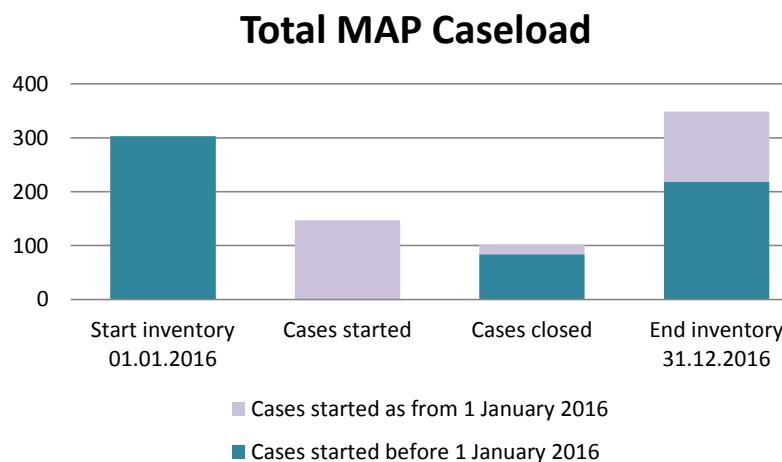
Table 2: Other MAP Cases					
	Treaty Partner	average time taken (in months) for post-2015 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Row 1	Column 1	Column 2	Column 3	Column 4	Column 5
	Austria	9.24	1.15		
	Belgium	2.02	1.12	0.00	3.35
	Germany	8.31	0.99	4.21	4.52
	France	3.94	1.15		
	Luxembourg	2.14	1.15		
	Netherlands	5.25	0.99	1.71	0.62
Row 2	Treaty Partners ( <i>de minimis</i> rule applies)	7.00	1.44	2.70	5.73
Row 3	Treaty Partners (Others)				
	Total Average Time	6.43	1.12	2.93	4.24
	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>	7.30	1.38	4.11	3.01
	<u>Notes:</u>				

## Switzerland



	Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	141	0	0	48	93
Other cases	162	0	0	36	126

	Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	60	0	9	51
Other cases	0	87	0	8	79

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	30.55
Other cases	18.53

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 filing of the MAP request; and  
(ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when the Swiss Competent Authority formally closed the case.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	2.25	2.19	0.49	0.53
Other cases	1.79	1.45	n.a.	n.a.

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

## MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>52</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57</b>
Cases started before 1 January 2016	2	0	0	1	0	45	0	0	0	0	48
Cases started as from 1 January 2016	0	0	0	1	0	7	1	0	0	0	9
<b>Other cases (all)</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>2</b>	<b>26</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>44</b>
Cases started before 1 January 2016	0	3	1	3	0	26	1	0	1	1	36
Cases started as from 1 January 2016	1	0	2	3	2	0	0	0	0	0	8
<b>All cases</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>2</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>101</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>120</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>120</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Switzerland/Suisse

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	OEC D	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior	7	0			4	0	3	0				
2010	9	0			2	0	7	0				
2011	52	0			9	0	43	0				
2012	47	0			15	0	32	0				
2013	61	4			19	0	42	4				
2014	91	0			22	0	69	0				
2015			140	8	17	3	123	5				
Total	267	4	140	8	88	3	319	9	0	0	--	--

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Switzerland/Suisse

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	0	0			0	0	0	0				
2009	15	0			8	0	7	0				
2010	15	0			6	0	9	0				
2011	57	0			5	0	52	0				
2012	61	0			14	0	47	0				
2013	103	5			42	1	61	4				
2014			109	0	18	0	91	0				
Total	251	5	109	0	93	1	267	4		--	--	--

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

## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Switzerland/Suisse

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	0	0			0	0	0	0				
2008	0	0			0	0	0	0				
2009	25	0			10	0	15	0				
2010	26	0			11	0	15	0				
2011	73	0			16	0	57	0				
2012	107	0			46	0	61	0				
2013			125	6	22	1	103	5				
Total	231	0	125	6	105	1	251	5	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: Switzerland/Suisse

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD	OECD	non-OECD
2006 or prior												
2007												
2008	7				7		0					
2009	43				18		25					
2010	46				20		26					
2011	91				18		73					
2012			120		13		107					
Total	187		120		76		231					

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

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Switzerland/Suisse

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	0											
2006	0											
2007	0											
2008	12				5		7					
2009	71				28		43					
2010	59				13		46					
2011			112		21		91					
Total	142		112		67		187					

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Switzerland/Suisse

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	0													
2005	0													
2006	0													
2007	3				3		0		0		n.a.			
2008	39				27		12		0		n.a.			
2009	101				30		71		0		n.a.			
2010			65		6		59		0		n.a.			
<b>Total</b>	<b>143</b>		<b>65</b>		<b>66</b>		<b>142</b>		<b>0</b>		<b>n.a.</b>			

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Switzerland/Suisse

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	0				0		0				n.a.	
2006	3				3		0				n.a.	
2007	6				3		3				n.a.	
2008	79				40		39				n.a.	
2009			119		18		101				n.a.	
Total	88 <sup>1</sup>		119 <sup>2</sup>		64 <sup>3</sup>		143 <sup>4</sup>				n.a.	

<sup>1</sup> 39 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 49 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>2</sup> 88 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 31 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>3</sup> 47 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 17 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>4</sup> 80 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 63 cases MAP for Article 9 OECD Model Tax Convention purposes.

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Switzerland/Suisse

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	0				3		0				n.a.	
2006	6				3		3				n.a.	
2007	9				3		6				n.a.	
2008			99		20		79				n.a.	
Total	15 <sup>1</sup>		99 <sup>2</sup>		29 <sup>3</sup>		88 <sup>4</sup>				n.a.	

<sup>1</sup> Zero cases MAP for other than Article 9 OECD Model Tax Convention purposes; 15 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>2</sup> 59 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 40 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>3</sup> 20 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 9 cases MAP for Article 9 OECD Model Tax Convention purposes.

<sup>4</sup> 39 cases MAP for other than Article 9 OECD Model Tax Convention purposes; 49 cases MAP for Article 9 OECD Model Tax Convention purposes.

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

## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: Switzerland/Suisse

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

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2001 or prior		---				
2002		---				
2003		---				
2004		---				
2005	11	---	8	3		
2006	22	---	11	11		
2007	---	45	25	19	1	
<b>Total</b>	33	45	44	33	1	---