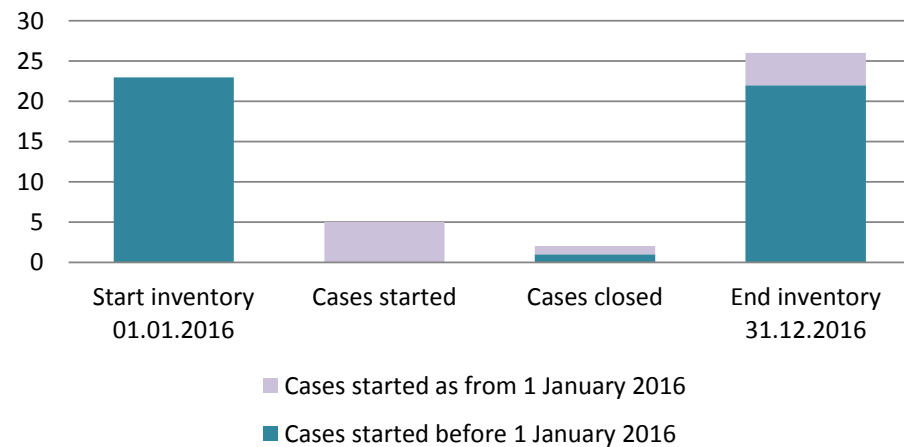


## Slovak Republic

### Total MAP Caseload



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases              | 9               | 0             | 0            | 9             |
| Other cases                         | 14              | 0             | 1            | 13            |

| Cases started as from 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|--------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases               | 0               | 3             | 1            | 2             |
| Other cases                          | 0               | 2             | 0            | 2             |

The Slovak Republic did not receive in 2016 any MAP request from Taxpayer. The Slovak republic only received 3 MAP requests from other competent authority.

### Average time needed to close MAP cases

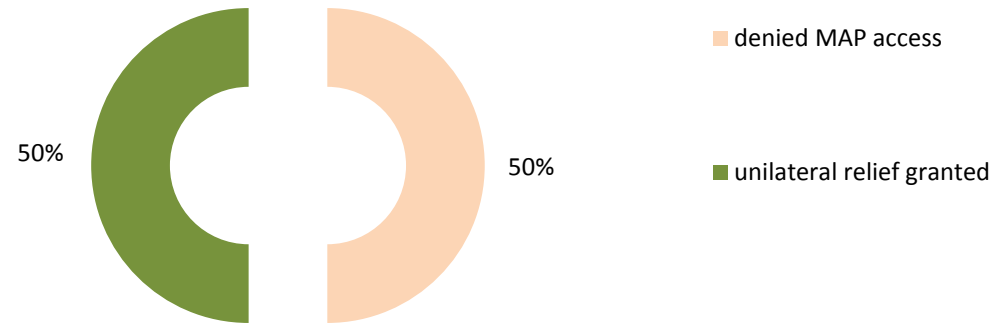
| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | n.a.         |
| Other cases                         | 33.00        |

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:  
 (i) start date: the date proposed as a starting date of a MAP in MAP request; and  
 (ii) end date: the date of a closing letter.

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

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

## 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>  | 1                 | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1     |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0     |
| Cases started as from 1 January 2016 | 1                 | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1     |
| <b>Other cases (all)</b>             | 0                 | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1     |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 1     |
| Cases started as from 1 January 2016 | 0                 | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0     |
| <b>All cases</b>                     | 1                 | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 2     |

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