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EU JOINT TRANSFER PRICING FORUM

2008 UPDATE OF THE NUMBER OF OPEN CASES UNDER THE ARBITRATION CONVENTION

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Background document

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2008 REPLIES TO THE QUESTIONNAIRE ON PENDING MAPs UNDER THE EU
ARBITRATION CONVENTION

**1. Total amount of pending MAPs under the EU Arbitration Convention in relation to
Member States as of 31/12/2007,**

	DK	DE ¹	EL	ES	FR	IE	IT	LU	NL ²	AT	PT	FI	SE	UK
BE	0	9	0	1	5	0	2	0	0	0	0	0	0	2
	0	7	0	0	5	0	0	0	0	0	0	0	0	1
DK	2	0	0	0	0	0	0	0	0	0	1	0	2	0
	2	0	0	0	0	0	0	0	0	0	1	0	2	0
DE	0	4	18	0	10	0	10	0	11	3	3	0	1	16
	0	4	18	0	10	0	10	0	11	3	3	0	1	13
EL	0	0	0	1	0	0	1	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ES	14	1	3	0	2	0	3	0	2	0	3	0	0	6
	14	1	3	1	2	0	3	1	2	0	1	0	0	6
FR	7	4	0	8	1	4	0	18	7	1	4	0	0	18
	7	4	2	7	1	5	0	21	7	1	5	0	0	21
IE	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	0	0	0	0	0	0	0	1	0	0	0	0	0	1
IT	0	1	0	0	0	0	0	3	0	1	0	0	0	3
	0	1	0	1	0	0	1	3	0	1	0	1	0	3
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	1	2	10	0	1	0	0	0	0	0	2	10	0
	0	1	0	2	9	0	0	0	0	0	0	2	9	0
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	0	0	1	0	0	0	0	0	0	0	0	0	1	0
	0	0	0	2	0	0	0	0	0	0	0	0	2	0
FI	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Number of cases: ³168-193

¹ Hungary has one case with Germany (2007)

² NL has one case with PL and one case with HU (both in 2007)

2. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented before 2000.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	1 1	0 0	0 0	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	DK	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
		DE	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
			EL	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
				ES	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
					FR	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
						IE	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
							IT	0 0	0 0	0 0	0 0	0 0	0 0	0 0
								LU	0 0	0 0	0 0	0 0	0 0	0 0
									NL	0 0	0 0	0 0	0 0	0 0
										AT	0 0	0 0	0 0	0 0
											PT	0 0	0 0	0 0
												FI	0 0	0 0
													SE	0 0

Number of cases: 2⁴

³ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

⁴ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

3. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2000.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DK		0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DE			0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
EL				0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
ES					0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1
FR						0 0	0 0	0 0	1 0	0 0	0 1	0 0	0 0	0 1
IE							0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
IT								0 0	0 0	0 0	0 0	0 0	0 0	0 0
LU									0 0	0 0	0 0	0 0	0 0	0 0
NL										0 0	0 0	0 0	0 0	0 0
AT											0 0	0 0	0 0	0 0
PT												0 0	0 0	0 0
FI													0 0	0 0
SE														0 0

Number of cases: 1-5⁵

⁵ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

4. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2001.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	1 0	0 0	0 0	0 0	0 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DK		0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DE			0 0	0 0	0 0	0 0	0 0	0 0	1 1	0 0	1 0	0 0	0 0	0 0
EL				0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
ES					0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
FR						0 0	0 0	0 0	0 0	0 0	1 0	0 0	0 0	0 0
IE							0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
IT								0 0	0 0	0 0	0 0	0 0	0 0	0 0
LU									0 0	0 0	0 0	0 0	0 0	0 0
NL										0 0	0 0	0 0	0 0	0 0
AT											0 0	0 0	0 0	0 0
PT												0 0	0 0	0 0
FI													0 0	0 0
SE														0 0

Number of cases: 1-5 ⁶

⁶ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

5. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2002.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	0	0 0	0 0	0 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DK		0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
DE			0 0	0 0	0 0	0 0	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0
EL				0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
ES					1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
FR						0 0		0 0	0 0	0 0	0 0	0 0	0 0	1 2
IE							0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
IT								0 0	0 0	0 0	0 0	0 0	0 0	0 0
LU									0 0	0 0	0 0	0 0	0 0	0 0
NL										0 0	0 0	0 0	0 0	1 1
AT											0 0	0 0	0 0	0 0
PT												0 0	0 0	0 0
FI													0 0	0 0
SE														0 0

Number of cases: 4-6⁷

⁷ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

6. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2003.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	0	0 0	0 0	0 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	DK	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
		DE	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 1	0 0	0 0	0 0
			EL	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
				ES	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 0
					FR	0 0	1 1	0 0	0 0	0 0	1 0	0 0	0 0	0 0
						IE	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
							IT	0 0	0 0	0 0	0 0	0 0	0 0	0 0
								LU	0 0	0 0	0 0	0 0	0 0	0 0
									NL	0 0	0 0	0 0	1 1	0 1
										AT	0 0	0 0	0 0	0 0
											PT	0 0	0 0	0 0
												FI	0 0	0 0
													SE	0 0

Number of cases: 3-8⁸

⁸ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

7. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2004.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	DK	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
		DE	0 0	0 0	3 1	0 0	0 0	0 0	3 3	0 0	0 0	0 0	0 0	1 0
			EL	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
				ES	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 0
					FR	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 1
						IE	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
							IT	0 0	0 0	0 0	0 0	0 0	0 0	0 0
								LU	0 0	0 0	0 0	0 0	0 0	0 0
									NL	0 0	0 0	0 0	0 0	0 0
										AT	0 0	0 0	0 0	0 0
											PT	0 0	0 0	0 0
												FI	0 0	0 0
													SE	0 0

Number of cases: 6-11⁹

⁹ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

8. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2005.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0	4	0	0	3	0	1	0	0	0	0	0	0	0
	0	4	0	0	0	0	0	0	0	0	0	0	0	0
DK	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	1	0	0	0	0	0	0	0	0	0	0	0	0	0
DE	0	2	4	0	3	0	3	0	1	1	1	0	0	3
	0	2	5	0	3	0	3	0	1	1	1	0	0	3
EL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ES	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	3	0	0	0	0	0	0	0	0	0	1	0	0	2
FR	1	0	0	0	0	0	0	0	0	0	1	0	0	5
	1	0	0	0	0	0	0	0	0	1	0	0	0	6
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	1	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Number of cases: 29-42¹⁰

¹⁰ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

9. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2006

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0	1	0	0	1	0	0	0	0	0	0	0	0	2
	0	1	0	0	1	0	0	0	0	0	0	0	0	1
DK	0	0	0	0	0	0	0	0	0	0	0	0	1	0
	0	0	0	0	0	0	0	0	0	0	0	0	1	0
DE	0	1	5	0	0	0	0	0	2	1	0	0	0	3
	0	1	7	0	0	0	0	0	2	1	0	0	0	3
EL	0	0	0	0	0	0	1	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ES	4	0	1	0	0	0	0	0	1	0	2	0	0	1
	3	0	1	0	0	0	0	0	1	0	0	0	0	1
FR	4	2	0	0	0	0	0	0	2	1	0	1	0	7
	4	2	1	3	1	1	1	1	3	1	1	1	0	6
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	0	1	0	0	0	0	0	0	0	0	0	0	0	1
	0	1	0	1	0	0	0	0	1	0	1	0	1	3
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0	1	5
	0	1	0	0	0	0	0	0	0	0	0	0	0	3
AT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	0	0	0	0	0	0	0	0	0	0	0	0	0	2
FI	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Number of cases: 45-66¹¹

¹¹ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

10. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2007, for which the request was presented in 2007

	DK	DE ¹²	EL	ES	FR	IE	IT	LU	NL ¹³	AT	PT	FI	SE	UK
BE	0 0	1 1	0 0	1 0		0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0
DK		1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1	0 0	1 1	9 0
DE			0 0	1 1	3 5	0 0	6 6	0 0	4 4	1 1	1 1	0 0	1 1	0 7
EL				0 0	0 0	0 0		0 0	0 0	0 0	0 0	0 0	0 0	0 0
ES					5 6	1 1	2 2	0 1	1 1	0 0	1 0	0 0	0 0	2 2
FR						2 2	1 1	0 1	5 4	0 0	1 2	1 1	0 0	5 5
IE							0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1
IT								0 0	0 0	0 0	0 0	0 0	0 0	1
LU									0 0	0 0	0 0	0 0	0 0	0
NL										0 0	0 0	0 0	1	4 4
AT											0 0	0 0	0 0	0
PT												0 0	0 0	0
FI													1 2	0 0
SE														0 0

Number of cases: 55-81¹⁴

¹² Hungary has one case with Germany (2007)

¹³ NL has one case with PL and one case with HU (both in 2007)

¹⁴ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State

10 Total amount of pending MAPs under the EU Arbitration Convention as of 31/12/2007 in relation to the year when the request was received by the tax administration¹⁵

	Requests received prior to 2000	Requests received in 2000	Requests received in 2001	Requests received in 2002	Requests received in 2003	Requests received in 2004	Requests received in 2005	Requests received in 2006	Requests received in 2007	Total pending cases
2007	2	1 - 5	1 - 5	4 - 6	3 - 8	6 - 11	29 - 42	45 - 66	55 - 81	146 - 226
2006	2 - 5	3 - 6	0 - 4	4 - 9	10 - 16	8 - 20	39 - 55	46 - 69		112 - 184
2005	16 - 24	1 - 13	5 - 10	10 - 18	12 - 23	12 - 25	42 - 68			98 - 181
2004	24	8	12	24	23	16	0			107

¹⁵ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2007 by one Member State but not yet formally closed by the other Contracting State