



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Analyses and tax policies
Analysis and coordination of tax policies

Brussels, 28 June 2007
E 1/JMVL

Doc:JTPF/005/BACK/2007/EN

EU JOINT TRANSFER PRICING FORUM

2007 UPDATE OF THE NUMBER OF OPEN CASES UNDER THE ARBITRATION CONVENTION

Meeting of Tuesday 28 June 2007

**Centre de Conférences Albert Borschette
Rue Froissart 36 - 1040 Brussels**

Background document

Contact:

Jean-Marc Van Leeuw, Telephone (32-2) 295.89.36 E-mail: Jean-Marc.Van-Leeuw@ec.europa.eu

Edward Morris, Telephone (32-2) 295.15.67 Edward.Morris@ec.europa.eu

2007 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 31/12/2006,**

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE ¹	UK
BE	0	6	0	0	7	0	2	0	2	0	0	0	0	2
	0	6	0	0	7	0	1	0	2	0	0	0	0	2
DK	2	0	0	0	0	0	0	0	0	0	0	0	1	0
	2	0	0	0	0	0	0	0	0	0	0	0	0	0
DE	0	3	19	1	5	0	10	2	4	0	3	3		
	0	3	22	2	4	0	10	3	2	0	1	11		
EL	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	0	0	0
ES	11	0	1	0	2	0	3	0	0	4	0	0	4	
	11	0	1	0	1	0	1	0	1	0	0	0	4	
FR	5	4	2	5	1	4	1	0	12					
	5	3	0	5	1	4	1	0	15					
IE	0	0	0	0	0	0	0	0	1					
	0	0	0	0	0	0	0	0	1					
IT	0	1	0	0	0	0	0	3						
	0	1	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					
NL	0	1	0	2	8									
	0	0	0	1	8									
AT	0	0	0	0	0									
	0	0	0	0	0									
PT	0	0	1											
	0	0	1											
FI	1	0												
	2	0												
SE	1													
	0													

Number of cases: 128-166²

¹ Sweden has also a file with Poland (2005)

² Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 by one Member State but not yet formally closed by the other Contracting State

2. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2006, 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		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 1	0 0	0 0		0 0	1 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 1	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	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: 2 - 5³

³ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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 1	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 1	0 0	1 1	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 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	1 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	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:3 - 6⁴

⁴ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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		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		0 0	1 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
					FR	0 0	0 0	0 0	0 0	0 0	1 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: 0 - 4⁵

⁵ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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	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	1 1	0 0	1 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	2 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
					FR	0 0	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 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	2 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 - 9⁶

⁶ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, for which the request was presented before 2003.

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
BE	0 0		0 0	0 0	1 1	0 0	0 0	0 0	1 1	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 1	0 0	0 0	0 0	1 1	0 0	0 1	0 0	0 0	1 1
			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 2	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	1 1	0 0	2 2	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	1 1	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:10 - 16⁷

⁷ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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		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	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 0	0 0
		DE	0 0	0 0	5 3	0 0	0 0	0 0	3 3	0 0	1 0	0 0	1 0	0 1
			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	1 0	0 0	0 0	1 0
					FR	0 0	0 0	0 0	0 1	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	1 0	1 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:8 - 20⁸

⁸ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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	4	0	1	0	0	0	0	0	0	0
	0	4	0	0	4	0	1	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	7	1	4	0	3	1	1	0	2	2		
	0	2	8	1	3	0	3	2	1	0	1	6		
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	1	0	0	0	2
FR	1	0	0	0	0	0	1	0	0	1	0	0	0	4
	1	0	0	0	0	0	0	0	0	1	0	0	0	5
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	1
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:39 - 55⁹

* Sweden has also a file with Poland

⁹ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006, 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	1	0	0	0	0	2
	0	1	0	0	1	0	0	0	1	0	0	0	0	2
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	0	0
DE	0	1	6	0	0	0	0	0	2	1	0	0	0	0
	0	1	9	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	2	0	2	0	0	2	0	0	0	1
	3	0	1	0	1	0	0	1	0	0	0	0	0	1
FR	4	2	2	3	1	0	1	0	3	1	0	1	0	8
	4	1	0	3	1	1	1	1	3	1	1	1	0	5
IE	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	1
IT	0	1	0	0	0	0	0	0	1	0	0	0	0	2
	0	1	0	1	0	1	0	1	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	1	4	0	0	0	0	0	0	1	4	4
	0	0	0	0	0	0	0	0	0	0	0	0	0	4
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	1	0	0	0	0	0	0	0	1	1
	0	0	1	0	0	0	0	0	0	0	0	0	1	1
FI	1	0	0	1	0	0	0	0	0	0	0	1	0	0
	2	0	0	2	0	0	0	0	0	0	0	2	0	0
SE	1	0	0	1	0	0	0	0	0	0	0	1	0	1
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Number of cases:46 - 69¹⁰

¹⁰ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 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 31/12/2006 in relation to the year when the request was received by the tax administration¹¹

	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	Total pending cases
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

¹¹ Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2006 by one Member State but not yet formally closed by the other Contracting State