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Taxud/D2

Overview of numbers submitted for Statistics on Pending Mutual Agreement Procedures (MAPs) under the Arbitration Convention (AC) at the End of 2020

Member State	Opening inventory on 01/01/2020	Cases initiated in 2020	Cases completed in 2020	Ending inventory on 31/12/2020	Average cycle time for cases completed in 2020 (in months)
BE	78	43	11	110	32
BG	3	4	4	3	12
CZ	16	6	8	14	
DK	60	70	22	108	
DE	421	212	134	499	
EE	0	0	0	0	
IE	24	36	10	50	26
EL	9	1	0	10	
ES	222	137	99	260	
FR	262	97	72	287	40
IT	502	177	177	502	41
CY	0	0	0	0	
LV	3	3	2	4	10
LT	0	1	0	1	
LU	29	7	5	31	53
HR	3			3	
HU	9	6	3	12	
MT	3	6	0	9	0
NL	34	10	13	31	38
AT	46	13	12	47	56
PL	8	13	15	6	
PT	26	10	5	31	21
RO	0	1	1	0	
SI	18	2	8	12	
SK	14	8	5	17	
FI	27	37	14	50	20
SE	72	61	17	116	41
TOTAL	1889	961	637	2213	

Explanations from Member States:

- DE Please note that the German competent authority (CA) internal case database does not allow to record “initiated” and “completed” dates following JTPF definitions (which are based on pre-2016 OECD definitions). Therefore the German CA can currently only provide statistics based on the "initiated" and "completed" dates used for internal purposes (the same standards as used for the pre-2016 cases in the German OECD statistics for 2016 and onwards). Consequently, the “initiated” standard used in the reported statistics differs from JTPF definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (regardless of whether it is a request that already contains the necessary minimum information or not, which is earlier than under the JTPF definition of “initiated”). The "completed" standard used is largely in line with JTPF guidance. The deviating "initiated" definition to some extent results in a larger MAP case inventory and makes cases appear older than under JTPF definitions. This should be born in mind when comparing the German 2012-2020 Arbitration Convention figures with statistics provided by other countries. Due to the same issue, reporting cycle times following JTPF definitions and thus suitable for direct comparison is currently not feasible.
- NL Explanatory notes: * In the context of the OECD, countries are matching their MAP cases in inventory. If during this matching process the Netherlands encountered differences between its data and the data of its MAP counterpart, countries have aligned their MAP data for statistical purposes. As such there may be difference with the data provided in prior years.

SI	8		3					5
SK	8				1			7
FI	14		1					13
SE	35		3	32				
TOTAL	795	32	271	216	46	0	25	205

Explanations from Member States:

DE: Please note that the German competent authority (CA) internal case database does not allow to record “initiated” and “completed” dates following JTPF definitions (which are based on pre-2016 OECD definitions). Therefore the German CA can currently only provide statistics based on the "initiated" and "completed" dates used for internal purposes (the same standards as used for the pre-2016 cases in the German OECD statistics for 2016 and onwards). Consequently, the “initiated” standard used in the reported statistics differs from JTPF definitions. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (regardless of whether it is a request that already contains the necessary minimum information or not, which is earlier than under the JTPF definition of “initiated”). The "completed" standard used is largely in line with JTPF guidance. The deviating "initiated" definition to some extent results in a larger MAP case inventory and makes cases appear older than under JTPF definitions. This should be born in mind when comparing the German 2012-2020 Arbitration Convention figures with statistics provided by other countries. Due to the same issue, reporting cycle times following JTPF definitions and thus suitable for direct comparison is currently not feasible. The 28 cases reported under "C" include cases for which the application was received in 2018 and for which the 2-year-period had not started yet in 2018 because the German CA requested additional information (2009 Code of Conduct point 5 (b) (ii)). In the 36 cases reported under "other reasons", the 2-year-period had expired on 31/12/2020. In 4 of the cases, completion appeared imminent at the end of the year and was in fact reached before end of March 2021. In most of the other cases, sending them to arbitration did not appear meaningful because there had not been an exchange of position papers yet. In a relevant part of these cases, the German CA was either still waiting for the first position paper of the CA of the country where the primary adjustment had been made, or had received such first position paper only very recently. In other cases the German side (the CA and/or the local or regional office from which a statement was expected) appeared mainly or partly responsible for the delay, generally due to resources issues.

Member State	Rejected requests submitted to reporting CA - Reasons for rejection				TOTAL
	Cases not presented within 3-year period	Cases not within AC scope	Cases with serious penalty	Other reasons	
BE					
BG					
CZ					
DK				1	1
DE					
EE					
IE					
EL					
ES				2	2
FR		1			1
IT				1	1
CY					
LV					
LT					
LU					
HR					
HU	1				1
MT					
NL		1			1
AT				1	1
PL					
PT					
RO		1			1
SI					
SK					
FI					
SE					
TOTAL	1	3	0	5	9

Member State	Cases accepted by the reporting CA which were rejected by other CA's - Reasons for rejection				TOTAL
	Cases not presented within 3-year period	Cases not within AC scope	Cases with serious penalty	Other reasons	
BE					
BG					
CZ					
DK				1	1
DE					
EE					
IE					
EL					
ES					
FR					
IT				1	1
CY					
LV					
LT					
LU					
HR					
HU	1	0	0	0	1
MT					
NL	-	1			1
AT					
PL					
PT					
RO					
SI					
SK					
FI					
SE					
TOTAL	1	1	0	2	4

Member State	Number of cases	Time from the date of AC MAP submission to the date on which a case is initiated			
		0-6 months	6-12 months	>12 months	Reasons for delay
	B	C	D	E	
AT	13	10	2	1	Complexity of the case
BE	43	38	5		
BG	1	1			
CZ					
DK	70	63	6	1	Lack of minimum information
DE					
EE					
IE	36	35		1	
EL	1	1			
ES	108	107	1		
FR	97	97			
IT	150	150			
CY					
LV	3	2	1		
LT	1		1		
LU	7	7			
HR					
HU	1	1			
MT	6	6			
NL	12	12			
PL	13	10	3		
PT	10	10			
RO	1			1	Submitting justifying documents
SI	1			1	Court decision - case is allowed under MAP
SK	8	8			
FI	37	36	1		
SE	61	61			
TOTAL	680	655	20	5	

Explanations from Member States:

DE As explained in the footnote under Table 1, the German competent authority (CA) internal case database does currently not allow to record “initiated” and “completed” dates following JTPF definitions. Therefore the German CA can currently only provide statistics based on the "initiated" and "completed" dates used for internal purposes. Under the definition applied by the German CA, a case is treated as open as soon as the German CA receives a request (regardless of whether it is a request that already contains the necessary minimum information or not, which is earlier than under the OECD and JTPF definition of “initiated”). Consequently, currently, the submission date is identical with the date used as "initiated" date, so that the time between submission and initiation would always be zero.