



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Direct Tax Policy & Cooperation**

Brussels, July 2019  
Taxud/D2

# **EU JOINT TRANSFER PRICING FORUM**

**Overview of numbers submitted for  
Statistics on Pending Mutual Agreement Procedures  
(MAPs)  
under the Arbitration Convention (AC) at the End of 2018**

**Note from the Secretariat:**

The document shows the current state of play as regards the Statistics on cases pending under the AC by the end of 2018.

Member State	Opening inventory on 01/01/2018	Cases initiated in 2018	Cases completed in 2018	Ending inventory on 31/12/2018	Average cycle time for cases completed in 2018 (in months)
	B	C	D	E	F
BE	73	29	35	67	29
BG	1	0	0	1	n/a
CZ	17	4	6	15	
DK	68	17	30	55	26
DE	389	123	166	346	
EE	0	0	0	0	
IE	10	16	4	22	16
EL	6	2	-	9	
ES	147	108	38	217	27
FR	243	91	68	266	39
IT	468	148	129	487	
CY	2	0	0	2	
LV	2				
LT	3	0	3	0	24
LU	17	9	3	23	29
HR	0	0	0	0	
HU	12	4	8	8	
MT	1	2	0	3	
NL	81	17	42	56	33
AT	61	16	21	56	29
PL	12	3	8	7	
PT	27	10	3	34	
RO	10	6	1	15	19
SI	10	3	1	12	
SK	8	4	0	12	0
FI	42	12	16	38	42
SE	73	39	27	85	50
UK	153	64	65	152	43
<b>TOTAL</b>	<b>1936</b>	<b>727</b>	<b>674</b>	<b>1988</b>	

Explanations from Member States:

DE	<p>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 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 2012-2018 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.</p>
ES	<p>Explanatory notes: * There are differences between the ending inventory 2017 and the opening inventory 2018 due to mismatches corrections among countries which took place after the submission of the last year EU statistics.</p>
LU	<p>There is a mismatch between the closing inventory of the 2017 statistics and the opening inventory of the 2018 statistics as regards the number of the 2017 MAP cases. This is due to the fact that Luxembourg was notified in 2018 by another country about a MAP case which had already been initiated in 2017</p>
NL	<p>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 between the source data presented in 2017 and the data for 2018.</p>

Member State	Number of cases	Reasons why cases are pending 2 years after initiation						
		2-year point not reached due to Coc 5 (b) (i)	cases pending before court	Time limit waived with taxpayer's agreement	To be sent to Arbitration	In Arbitration	Settlement agreed in principle, awaiting exchange of closing letters for MAP	Other reasons
		B	C	D	E	F	G	H
BE	24		8	16				
BG	1							1
CZ	12	4	3					5
DK	26			23	3			
DE	166	38	48	2	1	1	11	65
EE	0							
IE	5							5
EL	6	-	2	-	-	-	-	-
ES	71	3	2	-	1	-	-	65
FR	136	-	5	117	1	1	11	1
IT	273	6	171		36		43	17
CY	0							
LV	2		-		-	-	2	-
LT	0							
LU	10		1					9
HR	0							
HU	3	1	2	0	0	0	0	0
MT	1		1					
NL	26	-	2	-	-	-	-	24
AT	30	3	6	18			3	
PL	12							
PT	17	2	1	-	-	-	-	14
RO	4							4
SI	6		2	-				4
SK	7	-	1	-	1	-	-	5
FI	17		4					13
SE	31		5	24	2			
UK	46	1	11	2	-	-	8	23
<b>TOTAL</b>	<b>932</b>	<b>58</b>	<b>275</b>	<b>202</b>	<b>45</b>	<b>2</b>	<b>78</b>	<b>255</b>

Member States explanations:

DE	<p>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 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 2012-2018 Arbitration Convention figures with statistics provided by other</p> <p>The 38 cases reported under "C" include cases for which the application was received in 2015 and for which the 2-year-period had not started yet in 2015 because the German CA requested additional information (2009 Code of Conduct point 5 (b) (ii)). In the 65 cases reported under "other reasons", the 2-year-period had expired on 31/12/2018. In 19 of the cases, settlement appeared imminent at the end of the year and was in fact reached before end of April 2019. 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.</p>
MT	<p>Other Member State CA informed MT CA regarding the MAP case on 24 April, 2019.</p>

Member State	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					
DE		2			2
EE					
IE					
EL					
ES					
FR		1			1
IT					
CY					
LV					
LT					
LU					
HR					
HU				1	1
MT					
NL		1	-	1	2
AT					
PL					
PT					
RO					
SI					
SK					
FI					
SE					
UK					
<b>TOTAL</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>6</b>

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	16	12	1	3	complexity of case
BE	29	27	2		
BG	0				
CZ	4	3	1		
DK	17	16	1		
DE	-				
EE	0				
IE	16	14	2		
EL		1			
ES	108	108			
FR	91	91			
IT	130	130			
CY					
LV					
LT					
LU	2	2			
HR	0				
HU	1	1			
MT	2	2			
NL	17	17			
PL	3	2		1	
PT	2	2			
RO	6	4	*	*	
SI	1		1		
SK	4	4	-	-	-
FI	12	12			
SE	39	37	2	-	
UK	64	64			
<b>TOTAL</b>	<b>564</b>	<b>549</b>	<b>10</b>	<b>4</b>	



DE	<p>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.</p>
NL	<p>NL: * 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 between the source data presented in 2017 and the data for 2018.</p>
RO	<p>RO: Explanatory note:  *There are 2 cases that were received in the second part of 2018 for which we do not have yet a start date, they should be commnly agreed (to be determined)</p>