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

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## **EU JOINT TRANSFER PRICING FORUM**

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

**Meeting of Thursday 03 June 2009**

**Centre de Conférences Albert Borschette  
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**Background document**

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2009 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 31/12/2008,**

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
	0	6	0	0	8	0	1	0	0	0	0	0	0	2
<b>BE</b>	0	6	0	0	5	0	1	0	0	0	0	0	0	2
		2	0	0	0	0	0	0	0	1	1	0	0	0
<b>DK</b>	2	0	0	0	0	0	0	0	0	1	1	0	0	0
			0	10	26	0	10	0	15	4	3	0	2	15
<b>DE</b>	1	10	24	0	10	0	10	0	14	4	3	1	2	15
			0	0	0	0	1	0	0	0	0	0	0	0
<b>EL</b>	0	0	0	0	0	0	1	0	0	0	0	0	0	0
					18	0	3	0	0	0	1	0	0	6
<b>ES</b>	16	0	3	0	2	0	1	0	1	0	0	0	0	6
						8	8	0	13	1	5	0	1	10
<b>FR</b>	6	9	2	11	1	6	9	2	11	1	6	0	1	10
						0	0	0	0	0	0	0	0	0
<b>IE</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
								0	1	0	1	0	1	4
<b>IT</b>	0	1	0	1	0	0	1	0	1	0	1	0	1	4
								0	0	0	0	0	0	0
<b>LU</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
									0	1	0	3	6	
<b>NL</b>	0	0	0	3	6				0	0	0	3	6	
										0	0	0	0	
<b>AT</b>	0	0	0	0	0				0	0	0	0	0	
											0	0	1	
<b>PT</b>	0	0	1	1							0	0	1	
												2	0	
<b>FI</b>				2	0							2	0	
													0	
<b>SE</b>													0	

**Number of cases: 201-196<sup>1</sup>**

<sup>1</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented before 2000.**

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

**Number of cases: 3-0<sup>2</sup>**

<sup>2</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2000.**

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

**Number of cases: 3-2<sup>3</sup>**

<sup>3</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2001.**

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

**Number of cases: 3-1**<sup>4</sup>

<sup>4</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2002.**

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

**Number of cases: 2**<sup>5</sup>

<sup>5</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2003.**

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

**Number of cases: 4-2<sup>6</sup>**

<sup>6</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2004.**

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

**Number of cases: 8-4<sup>7</sup>**

<sup>7</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2005.**

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
	0	3	0	0	3	0	1	0	0	0	0	0	0	0
<b>BE</b>	0	1	0	0	0	0	1	0	0	0	0	0	0	0
		1	0	0	0	0	0	0	0	0	0	0	0	0
	<b>DK</b>	1	0	0	0	0	0	0	0	0	0	0	0	0
			0	2	4	0	3	0	2	1	1	0	0	2
		<b>DE</b>	0	2	2	0	3	0	2	1	1	0	0	2
				0	0	0	0	0	0	0	0	0	0	0
			<b>EL</b>	0	0	0	0	0	0	0	0	0	0	0
					3	0	0	0	0	0	0	0	0	0
				<b>ES</b>	2	0	0	0	0	0	0	0	0	0
						1	0	0	1	0	1	0	0	0
					<b>FR</b>	1	0	0	0	1	1	0	0	0
							0	0	0	0	0	0	0	0
						<b>IE</b>	0	0	0	0	0	0	0	0
								0	0	0	0	0	1	1
							<b>IT</b>	0	0	0	0	0	1	1
									0	0	0	0	0	0
								<b>LU</b>	0	0	0	0	0	0
										0	1	0	0	0
									<b>NL</b>	0	0	0	0	0
											0	0	0	0
										<b>AT</b>	0	0	0	0
												0	0	0
											<b>PT</b>	0	0	0
													0	0
												<b>FI</b>	0	0
														0
													<b>SE</b>	0

**Number of cases: 32-21**<sup>8</sup>

<sup>8</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2006**

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

**Number of cases: 41-36**<sup>9</sup>

<sup>9</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008, for which the request was presented in 2007**

	DK	DE <sup>10</sup>	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
	0	1	0	0	0	0	0	0	0	0	0	0	0	0
<b>BE</b>	0	1	0	0	2	0	0	0	0	0	0	0	0	0
		1	0	0	0	0	0	0	0	0	1	0	0	0
	<b>DK</b>	1	0	0	0	0	0	0	0	0	1	0	0	0
			0	1	4	0	4	0	4	1	1	0	1	6
		<b>DE</b>	0	1	7	0	4	0	3	1	1	0	1	6
				0	0	0	0	0	0	0	0	0	0	0
			<b>EL</b>	0	0	0	0	0	0	0	0	0	0	0
					7	1	2	0	0	0	0	0	0	3
				<b>ES</b>	6	1	2	0	1	0	0	0	0	3
						2	1	0	5	0	1	0	0	4
					<b>FR</b>	2	2	1	4	0	2	0	0	4
							0	0	0	0	0	0	0	0
						<b>IE</b>	0	0	0	0	0	0	0	0
								0	0	0	0	0	0	0
							<b>IT</b>	0	0	0	0	0	0	0
									0	0	0	0	0	0
								<b>LU</b>	0	0	0	0	0	0
										0	0	0	1	3
									<b>NL</b>	0	0	0	1	3
											0	0	0	0
										<b>AT</b>	0	0	0	0
												0	0	0
											<b>PT</b>	0	0	0
													0	0
												<b>FI</b>	0	0
														0
													<b>SE</b>	0

**Number of cases: 60-56**

<sup>10</sup> Hungary has one case with Germany

**11. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2008, for which the request was presented in 2008**

	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
<b>BE</b>	0	0	0	0	3	0	0	0	0	0	0	0	0	0
	0	0	0	0	1	0	0	0	0	0	0	0	0	0
<b>DK</b>		0	0	0	0	0	0	0	0	1	0	0	0	0
		0	0	0	0	0	0	0	0	1	0	0	0	0
<b>DE</b>			0	6	10	0	3	0	5	1	0	0	1	5
			1	6	10	0	3	0	5	1	0	1	1	5
<b>EL</b>				0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0
<b>ES</b>					6	0	0	0	0	0	0	0	0	0
					5	0	0	0	0	0	0	0	0	0
<b>FR</b>						1	4	0	5	0	1	0	1	5
						1	4	0	3	0	1	0	1	5
<b>IE</b>							0	0	0	0	0	0	0	0
							0	0	0	0	0	0	0	0
<b>IT</b>								0	0	0	0	0	0	1
								0	0	0	0	0	0	1
<b>LU</b>									0	0	0	0	0	0
									0	0	0	0	0	0
<b>NL</b>										0	0	0	0	1
										0	0	0	0	1
<b>AT</b>											0	0	0	0
											0	0	0	0
<b>PT</b>												0	0	0
												0	0	0
<b>FI</b>													1	0
													1	0
<b>SE</b>														0
														0

**Number of cases: 62-54<sup>11</sup>**

<sup>11</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 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 31/12/2008 in relation to the year when the request was received by the tax administration<sup>12</sup>**

	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	Request received in 2008	Total pending cases
2008	0 -3	2 -3	1 -3	2	2 -4	4 - 8	21 - 32	36 -41	56 - 60	54-62	178 - 218
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

<sup>12</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2008 by one Member State but not yet formally closed by the other Contracting State