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Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Direct Tax Policy & Cooperation**

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# Overview of numbers submitted for Statistics on Pending Mutual Agreement Procedures (MAPs) under the Arbitration Convention (AC) at the End of 2023

Member State	Opening inventory on 01/01/2023	Cases initiated in 2023	Cases completed in 2023	Ending inventory on 31/12/2023	Average cycle time for cases completed in 2023 (in months)
BE	134	59	39	154	52
BG	9	2	2	9	19
CZ	30	11	8	33	
DK	86	28	36	78	21
DE	485	173	167	491	
EE	0	1	1	0	9
IE	38	11	10	39	25
EL	19	5	2	22	
ES	318	81	133	266	25
FR	315	74	139	250	42
IT	479	108	151	436	53
CY	2		1	1	
LV	8	3	1	10	
LT	3	4	1	6	
LU	23	8	3	28	27
HR	7	2	2	7	
HU	13	4	3	14	21
MT	11	0	0	11	N/A
NL	29	9	12	26	
AT	43	27	9	61	41
PL	72	20	29	63	
PT	70	8	29	49	40
RO					
SI	12	1		13	
SK	49	3	11	41	38
FI	33	13	6	40	17
SE	93	19	47	65	43
<b>TOTAL</b>	<b>2381</b>	<b>674</b>	<b>842</b>	<b>2213</b>	<b>32</b>

**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.

ES: SCA has a difference of 2 MAP cases with the data provided in previous years (320 at the end of 2022; 318 at the beginning of 2023) due to the fact of the existence of some mismatches in the number of entities subject to TP adjustment, and the reactivation of two cases that were suspended by appeal before the National Court.

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
BE	61	0	19	13	0	0	15	14
BG	3						1	2
CZ	17		3					14
DK	37	0	0	27	10	0	0	
DE	199	50	54	1	3			91
EE								
IE	16							16
EL	11		5				2	4
ES	86	0	2	0	10	0	6	68
FR	121			121				
IT	244		172		30			42
CY								
LV	7	1	2	3		1		
LT								
LU	11		3					8
HR	4		3					1
HU	5	1	2	0	0	0	0	2
MT	10		3					7
NL	13	0	2	0	0	0	0	11
AT	22	0	3	18	0	1	0	0
PL	25		2					23
PT	24		7					17
RO								
SI	9		2				5	2
SK	23				1			22
FI	12		3				2	7
SE	43		13	24	2	4		
<b>TOTAL</b>	<b>1003</b>	<b>52</b>	<b>300</b>	<b>207</b>	<b>56</b>	<b>6</b>	<b>31</b>	<b>351</b>

**Explanations from Member States:**

DE On 31/12/2022 there were 102 cases reported under "other reasons", in which the 2-year-period had expired. In many of the cases, closure appear to be near and in fact, 45 of these cases have been closed in 2023 up until today already. 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 due to various reasons.

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	1				1
DK					
DE					
EE					
IE					
EL					
ES		4			4
FR					
IT		1			1
CY					
LV					
LT					
LU					
HR					
HU					
MT					
NL					
AT					
PL					
PT					
RO					

SI				
SK				
FI				
SE				
<b>TOTAL</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>6</b>

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					
DE					
EE					
IE					
EL					
ES					
FR				1	1
IT					
CY					
LV					
LT					
LU					
HR					
HU					
MT					

NL					
AT					
PL					
PT					
RO					
SI					
SK					
FI					
SE					
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</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	27	20	6	1	Outstanding documents from the taxpayer which delay the initiation.
BE	59	54	3	2	Due to an investigation, 2 bilateral MAP-cases needed to be considered as different trilateral cases. The CA's concerned agreed to consider these cases as initiated on the date of a virtual CA-meeting.
BG	2	2			
CZ	2	1	1		
DK	28	26	2		
DE					
EE					
IE	11	4	4	3	
EL	5	5			
ES	81	81			
FR	74	74			
IT	98	98			
CY					
LV	3	2	1		
LT	4	4			
LU	8	8			
HR	2	2			
HU	2	2			
MT					
NL	9	7	2	0	
PL	20	10	5	5	Missing information from taxpayer, very complicated cases
PT	8	8			
RO					
SI					
SK	3	3			
FI	13	12		1	Due to a pending claim for adjustment
SE	19	17		2	The 2 cases exceeding 12 months were on ho
<b>TOTAL</b>	<b>478</b>	<b>440</b>	<b>24</b>	<b>14</b>	

## 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.

