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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 2022

Member State	Opening inventory on 01/01/2022	Cases initiated in 2022	Cases completed in 2022	Ending inventory on 31/12/2022	Average cycle time for cases completed in 2022 (in months)
BE	113	46	25	134	43
BG	4	6	1	9	7
CZ	23	11	4	30	
DK	119	56	89	86	22
DE	517	161	208	470	
EE	0	1	1	0	
IE	55	18	35	38	25
EL	12	7		19	
ES	296	136	112	320	17
FR	299	102	86	315	31
IT	480	153	154	479	44
CY	3		1	2	
LV	7	2	1	8	6
LT	1	3	1	3	
LU	22	10	9	23	36
HR	5	3	1	7	6
HU	11	15	14	12	8
MT	10	1		11	
NL	34	12	15	31	5
AT	39	15	11	43	44
PL	5	8	8	5	
PT					
RO					
SI	22	4	12	14	
SK	31	22	4	49	14
FI	34	21	22	33	28
SE	129	16	53	92	29.38
TOTAL	2271	829	867	2233	

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	66		17	23	0	0	11	12
BG	3						1	2
CZ	12		7					5
DK	35	0	0	28	7	0	0	-
DE	186	25	55	1	2		1	102
EE								
IE	10							10
EL	11		3				2	6
ES	123		6	1	11	1	16	88
FR	156			155		1		
IT	266	-	196	-	36	-	-	34
CY								
LV	4		2	1	1			
LT	1			1				
LU	10		3					7
HR	3		2					1
HU	6	1	2					3
MT	8		3					5

NL	20	0	2	0	0	0	0	18
AT	18	0	4	13	1	0	0	0
PL	36	0	6	0	0	0	0	30
PT								
RO								
SI	8	1	2	0	0	0	1	4
SK	13		4		1			8
FI	5		3					2
SE	56		16	38	2			
TOTAL	1056	27	333	261	61	2	32	337

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 or is informed of such 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 borne in mind when comparing the German 2012-2022 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.

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 appears 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.

LV: The decision has not been sent to the court of the other Member State, so decision not yet reached.

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					
DE					
EE					
IE					
EL					
ES					
FR					
IT					
CY					
LV					
LT					
LU					

HR					
HU				1	
MT					
NL					
AT					
PL					
PT					
RO				25	
SI					
SK					
FI					
SE					
TOTAL	0	0	0	31	0

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					
TOTAL	0	0	0	1	1

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	15	8	7	-	
BE	46	36	-	10	MAP-cases needed to be considered as different trilateral cases. The CA's concerned agreed to consider these
BG	2	2	0	0	
CZ	2	1	1		
DK	56	47	2	7	Lack of minimum information
DE					
EE	1		1		
IE	18	15	3		
EL	7	7			
ES	131		5		
FR	102	102			
IT	153	153			
CY					
LV					
LT	3	3			
LU	10	10			
HR	3	3			
HU	1	1			
MT	1	1			
NL	12	9	2	1	With the transition of the pending MAP cases from the Ministry of Finance to the tax authorities
PL	8	8			
PT					
RO					
SI	2	2			
SK	22	22			
FI	21	20	1		
SE	16	16			
TOTAL	632	466	22	18	

Explanations from Member States:

DE As explained in the footnote under Table 2, 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.