



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

Brussels, April 2011

**Doc:JTPF/004/BACK/2011/EN**

## **EU JOINT TRANSFER PRICING FORUM**

### **2009 UPDATE OF THE NUMBER OF OPEN CASES UNDER THE ARBITRATION CONVENTION**

**Meeting of Thursday 10 February 2011**

**Centre de Conférences Albert Borschette  
Rue Froissart 36 - 1040 Brussels**

#### **Background document**

Contact:

Jean-Marc Van Leeuw, Telephone (32-2) 295.89.36 E-mail: [Jean-Marc.Van-Leeuw@ec.europa.eu](mailto:Jean-Marc.Van-Leeuw@ec.europa.eu)

Peter Finnigan Telephone (32-2) 296.36.11 [Peter.finnigan@ec.europa.eu](mailto:Peter.finnigan@ec.europa.eu)

2010 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 31/12/2009

	BG	CZ	DK	DE	IE	EE	EL	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
BE	0	0	1	3	0	0	0	1	0	2	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
	0	0	1	5	0	0	0	1	9	1	0	0	0	0	0	0	2	0	0	0	0	0	0	1	0	0
	BG	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CZ	0	1	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			DK	8	0	0	0	1	0	0	0	0	0	0	0	0	1	3	0	1	0	0	0	0	3	0
				8	0	0	0	1	2	0	0	0	0	0	0	0	1	3	0	1	0	0	0	0	3	0
				DE	1	0	0	10	0	11	0	1	0	0	2	0	18	9	5	2	0	0	0	1	3	8
					1	0	0	10	30	11	0	0	0	0	3	0	16	9	5	3	0	1	0	2	3	8
					IE	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
						0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1
						EE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
							EL	0	0	1	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	0	0	0	0	0	0	0	0
								ES	0	4	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	4
									17	4	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	4
									FR	16	0	0	0	0	0	0	10	2	1	4	0	0	0	0	1	17
										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										IT	0	0	0	0	0	0	2	1	0	0	0	0	0	0	2	3
											0	0	1	0	0	2	1	0	1	0	0	0	0	2	3	
											CY	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
												0	0	0	0	0	0	0	0	0	0	0	0	0	0	
												LV	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	
													LT	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	
														LU	0	0	0	0	0	0	0	0	0	0	0	0
															0	0	0	0	0	0	0	0	0	0	0	
															HU	0	0	0	0	0	0	0	0	0	0	1
																1	0	0	0	0	0	0	0	0	0	1
																MT	0	0	0	0	0	0	0	0	0	0
																	0	0	0	0	0	0	0	0	0	
																	NL	0	0	0	0	0	0	0	3	1
																		0	0	0	0	0	0	3	1	

BE	BU	CZ	DK	DE	IE	EE	EL	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
																		AT	0	0	0	0	0	0	0	0
																			0	0	0	0	0	0	0	0
																			PL	0	0	0	0	0	0	1
																			0	0	0	0	0	0	1	
																				PT	0	0	0	0	0	0
																			0	0	0	0	0	0	0	
																					RO	0	0	0	0	0
																				0	0	0	0	0	0	
																					SI	0	0	0	0	0
																				0	0	0	0	0	0	
																						SK	0	0	0	0
																						0	0	0	0	
																							FI	3	0	
																							0	3	0	
																								SE	1	1
																								0	1	1

**Number of cases: 129-254<sup>1</sup>**

<sup>1</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**2. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented before 2000.**

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

<sup>2</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**3. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2000.**

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

<sup>3</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**4. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2001.**

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

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

<sup>4</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**5. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2002.**

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

**Number of cases: 0-1**<sup>5</sup>

<sup>5</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**6. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2003.**

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

**Number of cases: 0-2**<sup>6</sup>

<sup>6</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.



**7. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2004.**

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

**Number of cases: 3-4<sup>7</sup>**

<sup>7</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**8. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2005.**

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

**Number of cases: 11-17** <sup>8</sup>

<sup>8</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**9. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2006**

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

**Number of cases: 10-24**<sup>9</sup>

<sup>9</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**10. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, 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
<b>BE</b>	0 0	1 1	0 0	0 0	0 4	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	<b>DK</b>	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1	0 0	0 0	0 0
		<b>DE</b>	0 0	1 1	0 6	0 0	2 2	0 0	2 2	0 0	0 1	0 0	1 1	1 1
			<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>	0 6	0 0	2 2	0 0	0 0	0 0	1 0	0 0	0 0	3 3
					<b>FR</b>	2 0	1 0	0 0	5 0	0 0	1 0	0 0	0 0	4 0
						<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	0 0	0 0	0 0	0 0
								<b>LU</b>	0 0	0 0	0 0	0 0	0 0	0 0
									<b>NL</b>	0 0	0 0	0 0	1 1	1 1
										<b>AT</b>	0 0	0 0	0 0	0 0
											<b>PT</b>	0 0	0 0	0 0
												<b>FI</b>	0 1	0 0
													<b>SE</b>	0 0

**Number of cases: 18-48<sup>11</sup>**

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

<sup>11</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**11. Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009, for which the request was presented in 2008**

	DK	DE <sup>12</sup>	EL	ES	FR <sup>13</sup>	IE	IT	LU	NL	AT	PT	FI	SE	UK
<b>BE</b>	0 0	0 0	0 0	0 0	0 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
	<b>DK</b>	2 2	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1	0 0	0 0	0 0	0 0
		<b>DE</b>	0 0	5 5	0 8	0 0	3 3	0 0	5 3	1 1	0 0	1 1	1 1	2 2
			<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>	0 4	0 0	0 0	0 0	0 0	0 0	0 1	0 0	0 0	0 0
					<b>FR</b>	1 0	5 0	0 0	4 0	0 0	1 0	0 0	1 0	3 0
						<b>IE</b>	0 0	0 0	1 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	1 1
								<b>LU</b>	0 0	0 0	0 0	0 0	0 0	0 0
									<b>NL</b>	0 0	0 0	0 0	0 0	0 0
										<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	0 0
													<b>SE</b>	0 0

**Number of cases: 22-51<sup>14</sup>**

<sup>12</sup> Czech Republic has one open case with Germany  
Poland has four open cases with Germany  
Slovenia has one open case with Germany

<sup>13</sup> Poland has one open case with France

<sup>14</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**12 Pending MAPs under the EU Arbitration Convention in relation to Member States as of 31/12/2009  
for which the request was presented in 2009**

	BG	CZ	DK	DE	IE	EE	EL	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
<b>BE</b>	0 0	0 0	0 1	2 2	0 0	0 0	0 0	0 1	0 3	0 0	0 0	1 0	0 0	0 0	0 0	0 0	0 2	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 1	0 0	0 0
	<b>BG</b>	0 0	0 0	0 0	0 0	0 0	0 0	1 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	0 0	0 0	0 0	0 0	0 0	0 0
		<b>CZ</b>	0 0	0 1	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 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
			<b>DK</b>	4 4	0 0	0 0	0 0	1 1	0 2	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1	2 2	0 0	0 0	0 0	0 0	0 0	0 0	0 0	3 3	0 0
				<b>DE</b>	1 1	0 0	0 0	1 1	0 9	4 4	0 0	0 0	0 0	0 0	2 2	0 0	7 7	5 5	1 1	1 1	0 0	0 0	0 0	0 0	0 0	1 1	5 5
					<b>IE</b>	0 0	0 0	0 0	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 1	0 0	0 0	0 0	0 0	1 1
						<b>EE</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 0	0 0	0 0	0 0	0 0	1 0	0 0	0 0
							<b>EL</b>	0 0	0 0	1 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	0 0	0 0	0 0	0 0
								<b>ES</b>	0 2	1 1	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 0	0 0	0 0	0 0
									<b>FR</b>	7 0	0 0	0 0	0 0	0 0	0 0	0 0	1 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	10 0
										<b>IT</b>	0 0	0 0	0 0	0 1	0 0	0 0	1 1	1 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1	1 1
											<b>CY</b>	0 0	0 0	0 0	0 0	0 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 0
												<b>LV</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 0	0 0
													<b>LT</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 0
														<b>LU</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
															<b>HU</b>	0 0	0 1	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	1 1
																<b>MT</b>	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
																	<b>NL</b>	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0

BE	BU	CZ	DK	DE	IE	EE	EL	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
																		AT	0	0	0	0	0	0	0	0
																			0	0	0	0	0	0	0	0
																			PL	0	0	0	0	0	0	1
																			0	0	0	0	0	0	1	
																				PT	0	0	0	0	0	
																				0	0	0	0	0	0	
																					RO	0	0	0	0	
																					0	0	0	0	0	
																						SI	0	0	0	
																						0	0	0	0	
																							SK	0	0	
																							0	0	0	
																								FI	1	
																								1	1	
																									SE	1
																									1	

**Number of cases: 58-102<sup>15</sup>**

<sup>15</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

**10 Total amount of pending MAPs under the EU Arbitration Convention as of 31/12/2009 in relation to the year when the request was received by the tax administration<sup>16</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	Request received in 2009	Total pending cases
2009	0-1	0-0	1-1	0-1	0-2	3-4	11-17	10-24	18-48	22-51	58-102	123-251 <sup>17</sup>
2008	1 -4	1 -3	1 - 3	2	2 -4	4 - 8	21 - 32	36 -43	54 - 60	54-62		174 – 221
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

**11. Number of cases referred to an advisory commission in 2009:**

1 case by Sweden.

<sup>16</sup> Discrepancies in the number of pending cases reported by Member States may result from cases considered closed on 31/12/2009 by one Member State but not yet formally closed by the other Contracting State. On 1<sup>st</sup> April 2011 no information from France was available.

<sup>17</sup> On 1<sup>st</sup> April 2011 no information from France was available.