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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 2017

Meeting of 24 October 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 2017.

Member State	Opening inventory on 01/01/2017	Cases initiated in 2017	Cases completed in 2017	Ending inventory on 31/12/2017	Average cycle time for cases completed in 2017 (in months)
	B	C	D	E	F
BE	71	31	29	73	31
BG	2	0	1	1	
CZ	17	5	4	13	25
DK	58	29	19	68	26
DE	398	103	112	389	
EE	0	0	0	0	
IE	6	5	1	10	8
EL	10	1	2	9	55
ES	162	59	68	153	33
FR	277	43	81	239	
IT	453	94	79	468	
CY	0	2	0	2	
LV	1	-	0	1	-
LT	2	1	1	2	
LU	14	5	3	16	25
HR	0	0	0	0	
HU	12	1	2	11	
MT	0	0	0	0	
NL	77	25	27	75	30
AT	50	18	7	61	31
PL	11	6	5	12	
PT	28	10	11	27	
RO	3	1	0	4	N/A
SI	7	3	1	9	
SK	8	1	2	7	9
FI	58	12	26	44	32
SE	64	19	14	69	
UK	110	73	39	144	23
TOTAL	1899	547	534	1907	

AT	There is a difference in the numbers between 2017 and 2016, since we have moved our records to a new system which is more comprehensive and complete. Thus, we added a total of 13 cases we had not previously recorded, as follows: 9 cases were added to the year 2016, 3 cases were added to 2015 and 1 case was added to 2013. We apologize if this mismatch causes any issues. This should not happen again in the future as the new system allows much better record-keeping.
BE	* Difference with last year (14 reported MAP cases instead of 22) is mostly due to the fact that Belgium has only been informed in 2017 by other countries of requests introduced in 2016 in those other countries
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 2017). 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 2012-2017 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	As the former year, note that there are some mismatches in Spanish MAP statistics with respect to 2016 data. These differences are justified because the changes introduced in our internal MAP inventory due to the exchange of information with other countries and the consequences of the adaptation of our inventory to OECD recommendations regarding Estadistics.
FR	the discrepancies between the ending inventory on 31/12/2016 and the opening inventory on 01/01/2017 come from the application of a new statistic method based on the OECD FTA MAP Forum statistic framework.

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	29	0	9	20	0	0	0	0
BG	1	0	0	1	0	0	0	0
CZ	0	0	0	0	0	0	0	0
DK	28	0	2	26	0	0	0	0
DE	183	21	34	21	1	0	7	99
EE	0	0	0	0	0	0	0	0
IE	4	0	0	0	0	0	0	4
EL	8	-	1	-	-	-	-	7
ES	60	1	12	0	0	0	1	46
FR	162	0	4	136	0	2	19	1
IT	286	1	170	0	73	0	27	15
CY	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0
LT	0	0	0	0	0	0	0	0
LU	8	0	2	0	0	0	1	5
HR	0	0	0	0	0	0	0	0
HU	9	3	2	0	0	0	0	4
MT	0	0	0	0	0	0	0	0
NL	40	0	1	0	4	0	0	35
AT	34	1	6	26	0	0	1	0
PL	11							
PT	15	5	1	0	0	0	0	9
RO	1	0	0	0	0	0	0	1
SI	1	0	1	0	0	0	0	0
SK	6		1	1				4
FI	21	1	15					5
SE	32	0	7	24	1	0	0	0
UK	57	16	10	0	1	0	5	25
TOTAL	996	49	278	255	80	2	61	260

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 2017) 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 2012-2017 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> <p>The 21 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 99 cases reported under "other reasons", the 2-year-period had expired on 31/12/2017 In 7 of the cases, settlement appeared imminent at the end of the year and was in fact reached before end of April 2018 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 roughly half 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, generally due to resources issues</p>
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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	1	2	-	-	3
ES					
FR				1	1
IT					
CY					
LV					
LT	0	0	0	0	0
LU	-	-	-	-	-
HR	0	0	0	0	0
HU	0	0	0	0	0
MT	0				
NL	-	-	-	-	-
AT	0	0	0	0	0
PL					
PT					
RO	0	0	0	0	0
SI					
SK	0				
FI					
SE	0	0	0	0	0
UK				2	2
TOTAL	3	2	0	3	8

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					
EE					
IE					
EL					
ES				1	1
FR					
IT					
CY					
LV					
LT					
LU					
HU					
MT					
NL					
AT					
PL					
PT					
RO					
SI					
SK					
FI					
SE					
UK					
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	18	15	2	1	difficulty of case
BE	31	30	1	0	
BG	0	0	0	0	
CZ	5	2	3	0	
DK	29	20	8	1	
DE 1)	-				
EE	0	0	0	0	
IE	5	3	0	2	
EL	1	1	0	0	-
ES	37	36	1	0	
FR	43	43	0	0	
IT	74	73	1		
CY	0	1	1	0	
LV					
LT	0	0	0	0	
LU	5	4	1	0	
HR	0	0	0	0	
HU	0	0	0	0	
MT	0	0	0	0	
NL	25	25			

AT	18	15	2	1	Difficulty of the case
PL					
PT	3	3			
NL	25	25	0	0	
PL	6	1	1	2	
PT	3	3	0	0	
RO	1	0	0	1	
SI	2	1	0	1	whether the case is suitable for
SK	0	0	0	0	
FI	12	5	6	1	Competent Authority received 21 months after filing
SE	19	14	5	0	
UK	73	73			
TOTAL	435	393	32	10	

DE 1) 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.

