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EU Joint Transfer Pricing Forum

2010 Statistics on the number of MAP pending cases under the AC

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	Requests received prior to 2001	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	Requests received in 2008	Requests received in 2009	Requests received in 2010	Total pending cases
2010	0	0	1	1	1-2	2-3	13-18	14-17	30-39	40-49	82-97	79-93	279-304
2009	0-1	0-0	1-2	1-1	1-2	4-4	16-19	22-27	40-51	46-55	86-108		217-270
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							107

This table shows an overview of the situation at the end of each reporting year since 2004 for pending cases under the Arbitration Convention.

Pending cases are presented by reference to the year in which the request for a Mutual Agreement Procedure under the Arbitration Convention was received by the Competent Authority.

The number of pending cases features within a range of figures due to the existence of discrepancies which result from several factors, such as a disagreement between the Competent Authorities on the opening or the closing date of the case or a disagreement between Competent Authorities on whether a case is admissible under the Arbitration Convention.

		MS Counterpart																												
MS Provider of information	Global	BE	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	Total	
	BE					5				1	10	1								2	1					1			21	
	BG																													
	CZ					2																					1	3		
	DK					4				1	1								1			1					5	1	14	
	DE	5		3	4		2			12	39	12					4		16	7	7	1			1	4	3	12	132	
	IE					2				1	8								1									2	14	
	EE																													
	EL																													
	ES	1			1	12	1				21	4							1			3						5	49	
	FR	13			1	39	8			21		21							7	2	2	7					2	21	144	
	IT	2				12			1	4	21					1			2	1		1				1	2	4	52	
	CY																													
	LV																													
	LT																													
	LU	1										1																	2	
	HU																													
	MT																													
	NL	1			1	16	1			1	6	2	1								1							3	33	
	AT					7					2	1								1						1			12	
	PL	1				7					2																	1	11	
	PT				1	2				4	5									1									13	
	RO																													
	SI																													
SK					1																							1		
FI	1				4		1													1						5	1	13		
SE			1	5	3					2	2								3							5	1	22		
UK				1	12	2			5	19	4					1					1				1	1		47		
Total	25		4	14	128	14	1	1	50	136	48	1			1	5		35	12	11	13			1	13	22	48			

This table shows the total number of pending cases under the AC at the end of 2010: it aggregates the figures from the yearly tables.

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 279 and 304.

		MS Counterpart																				Total							
MS Provider of information	2010	BE	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	Total
		BE					2					2										1							
	BG																												0
	CZ					2																					1		3
	DK																			1							2	1	4
	DE	2		2			1			3	14	4				1		6	1	2				1	2	1	4	44	
	IE					1				1	2																2	6	
	EE																											0	
	EL																											0	
	ES					3	1				4								1			1					1	11	
	FR	3				14	2			4	5									1	1					1	5	36	
	IT					4					5								1						1		1	12	
	CY																											0	
	LV																											0	
	LT																											0	
	LU																											0	
	HU																											0	
	MT																											0	
	NL	1			1	6				1		1																10	
	AT					1																				1		2	
	PL	1				2					1																	4	
	PT									1									1									2	
	RO																											0	
	SI																											0	
	SK					1																						1	
	FI	1				2														1							3	1	8
	SE			1	2	1					1										1				1		3	6	
	UK				1	4	2			1	8	1															1	15	18
	Total	8	0	3	4	43	6	0	0	11	37	11	0	0	0	0	1	0	10	2	4	2	0	0	1	5	9	15	

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2010

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 79 and 93.

MS Counterpart

2009	BE	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	Total
BE					2				1	3								2							1			9
BG																												0
CZ																												0
DK					3				1	1																3		8
DE	2			3		1			1	9	4					2		7	5	1	1				1	1	5	43
IE					1						2																	3
EE																												0
EL																												0
ES	1			1	1					2	1										1							7
FR	3			1	9	2			2		7							2	1	1						1	9	38
IT				4					1	7					1			1	1							1	1	17
CY																												0
LV																												0
LT																												0
LU											1																	1
HU																												0
MT																												0
NL					7					1	1	1								1								11
AT					5					1	1							1										8
PL					1					1																	1	3
PT					1																							3
RO									2																			0
SI																												0
SK																												0
FI					1		1																				1	3
SE				3	1						1															3	1	9
UK					5					7	1					1				1							1	16
Total	6	0	0	8	41	3	1	0	8	34	17	1	0	0	1	3	0	13	8	3	2	0	0	0	5	8	17	

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2009

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 82 and 97.

MS Counterpart

2008	BE	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	Total
BE	1									1																		1
BG		1																										0
CZ			1																									0
DK				1																								0
DE			1		1				5	7	1							1	4						1	1	2	23
IE						1												1										1
EE							1																					0
EL								1																				0
ES					5					4																		9
FR	3				7				4	5								3		1						3	26	
IT				1					5	5																1	7	
CY											1																	0
LV												1																0
LT													1															0
LU	1														1													1
HU																1												0
MT																	1											0
NL					1	1				4									1									6
AT																			1									0
PL					4															1								4
PT				1						1											1							2
RO																						1						0
SI																							1					0
SK																								1				0
FI					1																				1			1
SE					1					1															1			3
UK					2					2	1																	5
Total	4	0	1	1	22	1	0	0	9	25	7	0	0	0	0	0	0	5	0	4	1	0	0	0	2	1	6	

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2008

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 40 and 49.

MS Counterpart

2007	BE	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	Total
BE					1					3																		4
BG																												0
CZ																												0
DK																					1							1
DE	1								1	4	1					1	2									1	11	
IE										2																		2
EE																												0
EL																												0
ES					1					6	2															3	12	
FR	1				4	2			6		1						2				2					4	22	
IT					1				2	1																		4
CY																												0
LV																												0
LT																												0
LU																												0
HU																												0
MT																												0
NL					2					1																1	4	
AT																												0
PL																												0
PT										1																		1
RO																												0
SI																												0
SK																												0
FI																										1	1	
SE																	1											1
UK					1				3	2																		6
Total	2	0	0	0	10	2	0	0	12	20	4	0	0	0	0	1	0	5	0	0	3	0	0	0	0	2	8	

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2007

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 30 and 39.

MS Counterpart

2006	BE	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	Total	
BE	1																											0	
BG		1																											0
CZ			1																										0
DK				1																									0
DE					1					4									1										5
IE						1																							0
EE							1																						0
EL								1																					0
ES									2		1										1								4
FR	1				4				2		2								1		1								11
IT								1	1	2											1								5
CY												1																	0
LV													1																0
LT														1															0
LU															1														0
HU																1													0
MT																	1												0
NL																										1			1
AT					1					1																			2
PL																													0
PT									1	1																			2
RO																													0
SI																													0
SK																													0
FI																													0
SE																													1
UK																													0
Total	1	0	0	0	5	0	0	1	4	10	3	0	0	0	0	0	0	1	2	0	3	0	0	0	0	1	0		

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2006

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 14 and 17.

MS Counterpart

2005	BE	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	Total
BE	1										1																	1
BG		1																										0
CZ			1																									0
DK				1																								1
DE				1	1				2	1	2																	6
IE						1				2																		2
EE							1																					0
EL								1																				0
ES					2				1	1																		3
FR	2				1	2			1	1											1							7
IT	2				2						1														1	1		6
CY												1																0
LV													1															0
LT														1														0
LU															1													0
HU																1												0
MT																	1											0
NL																		1										0
AT																			1									0
PL																					1							0
PT					1					1												1						2
RO																						1						0
SI																							1					0
SK																								1				0
FI																									1			0
SE											1								1							1		2
UK											1																1	1
Total	4	0	0	1	7	2	0	0	3	5	5	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	1	18

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2005

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 13 and 18.

MS Counterpart

2004	BE	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	Total	
BE	0																											0	
BG		0																											0
CZ			0																										0
DK				0																									0
DE					0																								0
IE						0																							0
EE							0																						0
EL								0																					0
ES									0	1																1		2	
FR									1	0																			1
IT											0																		0
CY												0																	0
LV													0																0
LT														0															0
LU															0														0
HU																0													0
MT																	0												0
NL																		0								1			1
AT																			0										0
PL																				0									0
PT																					0								0
RO																						0							0
SI																							0						0
SK																								0					0
FI																									0				0
SE																										0			0
UK									1																				1
Total	0	0	0	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2004

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 2 and 3.

MS Counterpart

2003	BE	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	Total
BE	1									1																		1
BG		1																										0
CZ			1																									0
DK				1																								0
DE					1																							0
IE						1																						0
EE							1																					0
EL								1																				0
ES									1																			0
FR										1	1																	1
IT										1	1																	1
CY												1																0
LV													1															0
LT														1														0
LU															1													0
HU																1												0
MT																	1											0
NL																		1										0
AT																			1									0
PL																				1								0
PT																					1							0
RO																						1						0
SI																							1					0
SK																								1				0
FI																									1			0
SE																										1		0
UK																											1	0
Total	0	0	0	0	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2003

The existence of discrepancies in the number of cases reported by the initiating CA and the counterpart CA can be explained by several factors, such as a disagreement between Competent Authorities on the opening or the closing dates of the case or a disagreement between CAs on whether a case is admissible under the Arbitration Convention.

Due to the existence of these discrepancies, the total number of pending reported cases ranges between 1 and 2.

MS Counterpart

MS Provider of information	MS Counterpart																								Total				
	2002	BE	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
BG																													0
CZ																													0
DK																													0
DE																													0
IE																													0
EE																													0
EL																													0
ES																													0
FR																													0
IT																													0
CY																													0
LV																													0
LT																													0
LU																													0
HU																													0
MT																													0
NL																													0
AT																													0
PL																													0
PT																													0
RO																													0
SI																													0
SK																													0
FI																													0
SE																													0
UK																													0
Total	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2002

MS Counterpart

MS Provider of information	MS Counterpart																				Total									
	2001	BE	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	
BG																														0
CZ																														0
DK																														0
DE																														0
IE																														0
EE																														0
EL																														0
ES																														0
FR																														0
IT																														0
CY																														0
LV																														0
LT																														0
LU																														0
HU																														0
MT																														0
NL																														0
AT																														0
PL																														0
PT																														0
RO																														0
SI																														0
SK																														0
FI																														0
SE																														0
UK																														0
Total	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1

This table shows the total number of pending cases under the Arbitration Convention for which the case was presented in 2001

MS Counterpart

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

MS Provider of information

