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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 2019

Member State	Opening inventory on 01/01/2019	Cases initiated in 2019	Cases completed in 2019	Ending inventory on 31/12/2019	Average cycle time for cases completed in 2019 (in months)
	B	C	D	E	F
BE	67	43	32	78	35
BG	1	2		3	
CZ	17	3	4	16	84
DK	55	38	39	60	26
DE	346	222	147	421	
EE	0			0	
IE	22	4	2	24	31
EL	9	3	1	11	
ES	220	99	95	224	24
FR	266	82	86	262	42
IT	487	158	143	502	41
CY	2			2	
LV	2	1	2	1	
LT	0	1	0	1	0
LU	23	10	4	29	54
HR	3			3	
HU	8	3	2	9	
MT	2	1	0	3	
NL	55	14	36	33	39
AT	56	21	31	46	38
PL	7	10	9	8	
PT	34	4	12	26	
RO	15	6	0	21	
SI	13	5	4	14	
SK	11	4	1	14	
FI	38	6	17	27	20
SE	86	25	43	68	26
UK	146	74	42	178	
TOTAL	1991	839	752	2084	

Explanations from Member States:

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 onwards). Consequently, the “initiated” standard used in the reported statistics differs from JTPF definitions.</p> <p>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 2012-2019 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>
DK	<p>Explanatory notes: Please note that numbers in column E correspond to the number of pending cases in our inventory. The numbers marked with yellow don't sum up to the start inventory but can be explained by cases that changed from non-initiated to initiated and at a date before 2019 or initiation dates have been changed.</p>
ES	<p>Explanatory notes: * There are differences between the ending inventory 2018 and the opening inventory 2019 due to mismatches corrections among countries which took place after the submission of the last year EU statistics.</p>
LV	<p>Explanatory notes: In year 2019 we have received information on 4 possible AC MAP cases, we have initiated one and we are still working towards gathering additional information in order to initiate the other 3 cases</p>
NL	<p>In the context of the OECD, countries are matching their MAP cases in inventory. If during this matching process the Netherlands encountered differences between its data and the data of its MAP counterpart, countries have aligned their MAP data for statistical purposes. As such there may be difference with the data provided in prior years.</p>
RO	<p>Explanatory notes: *One case received and closed in 2018 was not reported as closed in JTPF statistics for 2018 with average cycle in months 4,31 (from 06.06.2018 until 15.10.2018) ** For a case received in 2018 we received the confirmation of start date from the other competent authority in October 2019</p>
SE	<p>Opening inventory on MAP cases initiated 2013 does not match Ending inventory on 31/12/2018. By mistake, one MAP case initiated 2013 had not been registered as an arbitration convention case earlier.</p>

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	20		5	15				
BG	1							1
CZ	14	-	6	-	-	-	1	7
DK	19			14	5			
DE	137	22	42	-	1	1	2	69
EE								
IE	7			4				3
EL	5	-	1	-	-	-	-	-
ES	46	2	23	1	1		11	8
FR	111	-	5	105	-	-	1	
IT	213		155		33		1	24
CY								
LV								
LT								
LU	11	-	4	-	-	-	1	6
HR	2		1					1
HU	3	-	2	-	-	-	-	1
MT	1							1
NL	16	-	-	-	-	-	-	16
AT	17	4	4	7			1	1
PL	5							5
PT	14	1	1	-	1	-	-	11
RO	9							
SI	7		3					4
SK	8	-	1	-	1	-	-	6
FI	16		1					15
SE	27		7					
UK	69		11				3	55
TOTAL	778	29	272	146	42	1	21	234

Explanations from Member States:

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 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 2012-2019 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 22 cases reported under "C" include cases for which the application was received in 2017 and for which the 2-year-period had not started yet in 2017 because the German CA requested additional information (2009 Code of Conduct point 5 (b) (ii)). In the 69 cases reported under "other reasons", the 2-year-period had expired on 31/12/2019. In 19 of the cases, completion appeared imminent at the end of the year and was in fact reached before end of April 2020. 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, generally due to resources issues.</p>

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					
FR	1				1
IT					
CY					
LV					
LT					
LU					
HR					
HU					
MT					
NL	0	3	0	0	3
AT					
PL				1	1
PT					
RO					
SI					
SK					
FI					
SE	1				1
UK					
TOTAL	2	3	0	1	6

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	21	19	2		
BE	43	43			
BG					
CZ	3	3			
DK	38	29	7	2	
DE					
EE					
IE	4	2		2	
EL	2	2			
ES	67	63	2	2	
FR	82	82			
IT	142	142			
CY					
LV	1	1			
LT	1	1			
LU	10	10			
HR					
HU					
MT	1	1			
NL	14	13	-	1	n.a.
PL	10	1		9	
PT	4	4			
RO	6	6			
SI					
SK	4	4			
FI	6	5	1		
SE	25	25	-		
UK	74	74			
TOTAL	558	530	12	16	

Explanations from Member States:

DE	<p>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.</p>
DK	<p>Reasons for delay: No.1 Lack of minmum information. No 2. Due to a pending court case.</p>
ES	<p>Reason for delay: Both requests were filed by the same taxpayer on 14/09/2017. Neither of them was well-founded since, among other things, the taxpayer did not submit the TP documentation along with them. SCA requested for remedial action to be taken on 24/10/2017. The taxpayer did not comply. SCA made a second request for remedial action on 08/04/2018. The taxpayer did not meet SCA's second request until 11/02/2019. Despite the taxpayer’s lack of cooperation, both cases were deemed eligible for MAP on 11/02/2019 and closed by fully eliminating the double taxation on 29/04/2019.</p>