



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Direct taxation, Tax Coordination, Economic Analysis and Evaluation
Direct Tax Policy & Cooperation

Brussels,
Taxud/D2

Overview of numbers submitted for Statistics on Pending Mutual Agreement Procedures (MAPs) under the Arbitration Convention (AC) at the End of 2021

Member State	Opening inventory on 01/01/2021	Cases initiated in 2021	Cases completed in 2021	Ending inventory on 31/12/2021	Average cycle time for cases completed in 2021 (in months)
BE	110	35	32	113	31
BG	3	3	2	4	4
CZ	14	14	5	23	
DK	125	42	49	118	23
DE	499	178	160	517	
EE	0	0	0	0	
IE	50	17	12	55	29
EL	10	1		11	
ES	273	147	119	301	13
FR	269	94	64	299	
IT	502	133	155	480	52
CY	0	0	0	0	
LV	4	2	1	5	
LT	1	0	0	1	
LU	31	6	15	22	31
HR	3	3	1	5	
HU	9	5	3	11	
MT	9	2	1	10	
NL	43	15	20	38	13
AT	47	14	22	39	40
PL	6	7	8	5	
PT	31	36	14	53	22
RO	0	0	0	0	
SI	20	2	11	11	
SK	17	17	3	31	14
FI	50	11	27	34	25
SE	120	19	22	117	26
TOTAL	2246	803	746	2303	

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 (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 2012-2021 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.

SI	9		3					
SK	9				1			8
FI	7		4			2		1
SE	45	-	7	38				
TOTAL	913	77	319	236	54	3	23	183

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 (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 2012-2021 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.

The 75 cases reported under "C" include cases for which the application was received in 2019 and for which the 2-year-period had not started yet in 2019 because the German CA requested additional information (2009 Code of Conduct point 5 (b) (ii)). On 31/12/201 there were 53 cases reported under "other reasons", in which the 2-year-period had expired. In many of the cases, closure appear to be near. And in fact, 14 of these cases were closed in 2022. 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				4	4
DE					
EE					
IE					
EL					
ES		3			3
FR					
IT		1			1
CY					
LV					
LT					
LU					
HR					
HU					
MT					
NL				2	2
AT	1				1
PL					
PT					
RO				8	8
SI					
SK					

FI					
SE					
TOTAL	1	4	0	14	19

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					
IT	1				1
CY					
LV					
LT					
LU					
HR					
HU					
MT					
NL				2	2
AT					
PL					

PT					
RO					
SI					
SK					
FI					
SE					
TOTAL	1	0	0	2	3

Member States	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	14	10	2	2	complexity of the cases
BE	35	33	2		
BG					
CZ	2	2			
DK	42	38	1	3	Lack of minimum information
DE					
EE					
IE	17	6	1	10	
EL	1	1			
ES	147	147			
FR	94	94			
IT	133	131	2	0	
CY					
LV	2	1		1	The application contained insufficient documents
LT					
LU	6	6			
HR	3	3			
HU	2	2			
MT	2	2			
NL	15	4	4	7	
PL	7	7			

PT	36	36			
RO					
SI	1	1			
SK	17	17			
FI	11	9		2	Due to a pending court case.
SE	19	16	2	1	
Total	606	566	14	26	

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.