

Mutual Agreement Procedure Statistics per jurisdiction

## **Italy**

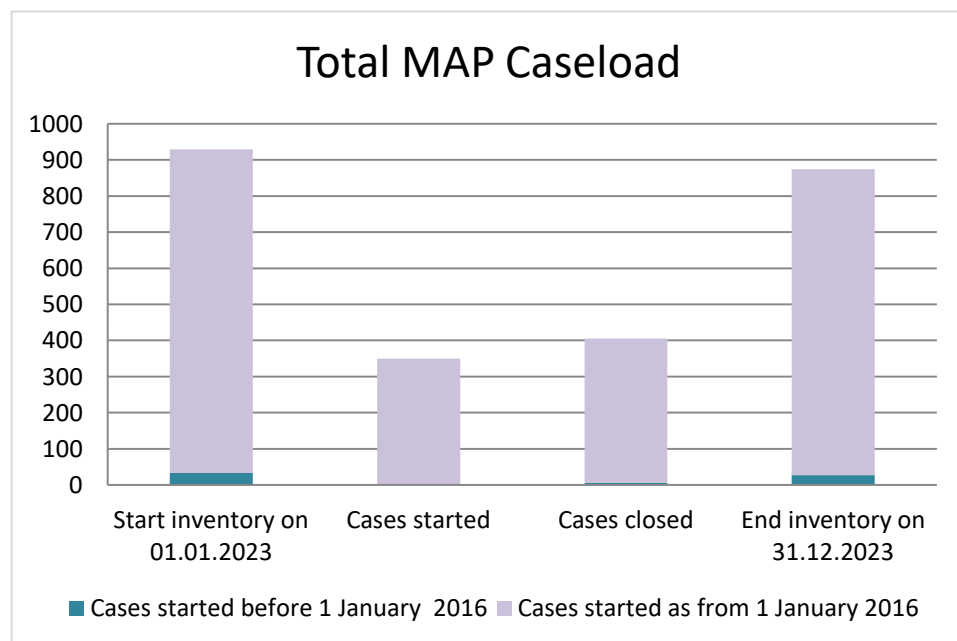
2006-2015 (pre-MAP Statistics Reporting Framework)  
and 2016-2023 (post-MAP Statistics Reporting  
Framework)

2023 APA Statistics



## Italy

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



| Cases started before 1 January 2016 | 2023 Start inventory | Cases started | Cases closed | 2023 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 9                    | 0             | 1            | 8                  |
| Other cases                         | 24                   | 0             | 5            | 19                 |

| Cases started as from 1 January 2016 | 2023 Start inventory | Cases started | Cases closed | 2023 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 688                  | 220           | 303          | 605                |
| Other cases                          | 208                  | 130           | 96           | 242                |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 96.76        |
| Other cases                         | 99.71        |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

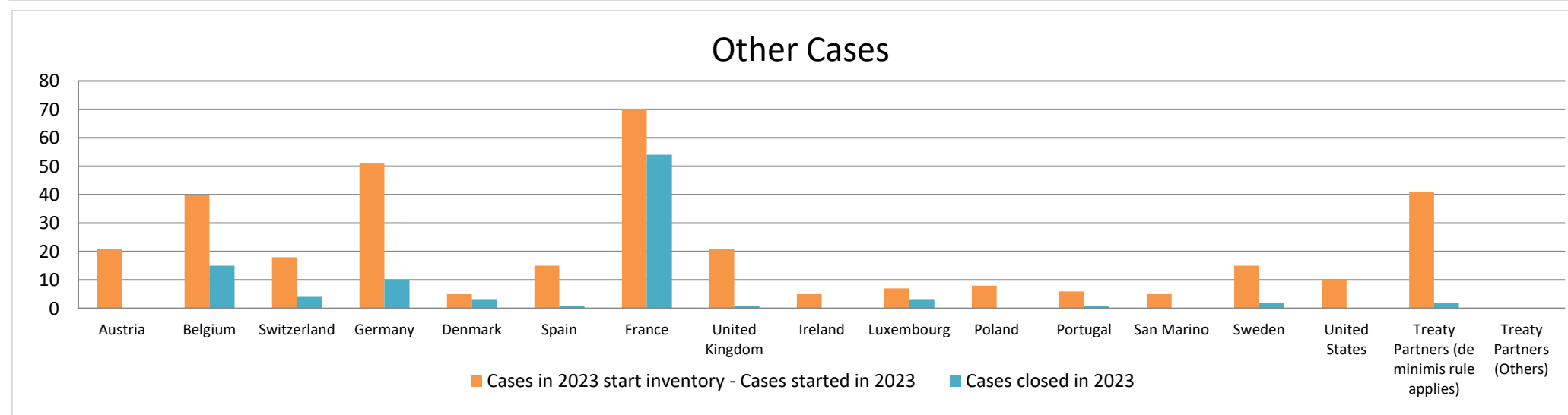
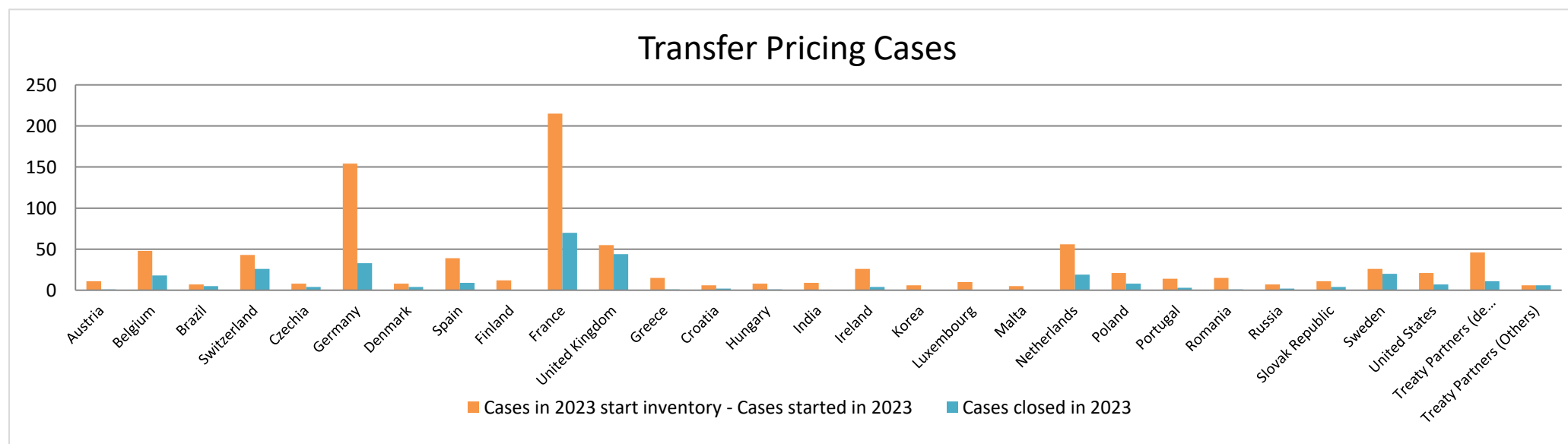
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 32.02        | 1.69             | 23.17                | 9.90               |
| Other cases                          | 19.29        | 2.11             | 9.20                 | 10.65              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

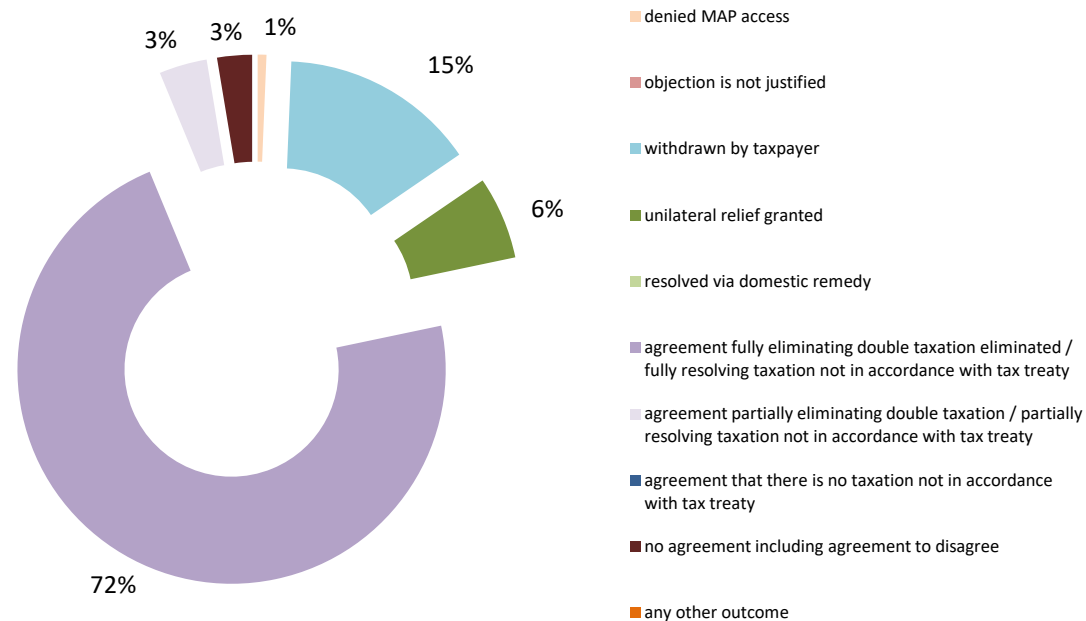
Note: the MAP cases started before 1 January 2016 and closed in 2023 are not shown in these graphs



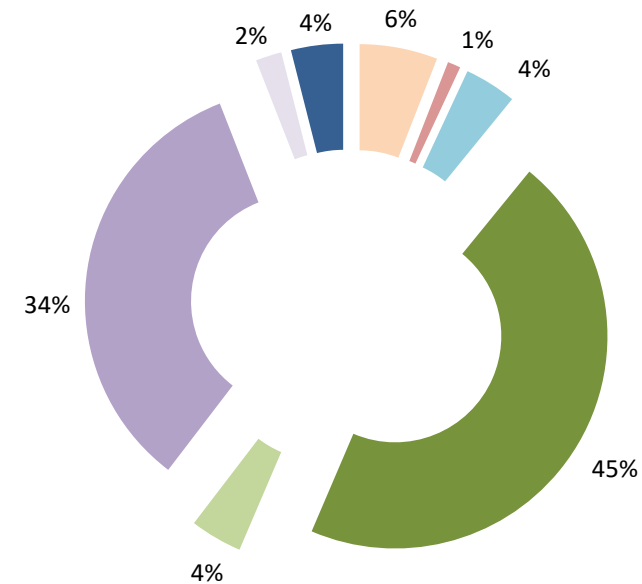
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>2</b>          | <b>0</b>                   | <b>45</b>             | <b>19</b>                 | <b>0</b>                     | <b>219</b>  | <b>11</b>  | <b>0</b>  | <b>8</b>                                     | <b>0</b>          | <b>304</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 1                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 1          |
| Cases started as from 1 January 2016 | 2                 | 0                          | 44                    | 19                        | 0                            | 219   | 11   | 0   | 8  | 0                 | 303        |
| <b>Other cases (all)</b>             | <b>6</b>          | <b>1</b>                   | <b>4</b>              | <b>46</b>                 | <b>4</b>                     | <b>34</b>   | <b>2</b>   | <b>4</b>  | <b>0</b>                                     | <b>0</b>          | <b>101</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 2                            | 2   | 0  | 1   | 0  | 0                 | 5          |
| Cases started as from 1 January 2016 | 6                 | 1                          | 4                     | 46                        | 2                            | 32  | 2  | 3   | 0  | 0                 | 96         |
| <b>All cases</b>                     | <b>8</b>          | <b>1</b>                   | <b>49</b>             | <b>65</b>                 | <b>4</b>                     | <b>253</b>  | <b>13</b>  | <b>4</b>  | <b>8</b>                                     | <b>0</b>          | <b>405</b> |

Annex A  
MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

|       | category of cases  | no. of pre-2016 cases in MAP inventory on 1 January 2023 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2023 | average time taken (in months) for closing pre-2016 cases during the reporting period |                   |
|-------|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
|       |  |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree |   |   | any other outcome |
|       | Column 1   | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12   | Column 13   | Column 14         |
| Row 1 | Attribution/ Allocation  | 9  | 0   | 0                          | 1                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0   | 8   | 96.76             |
| Row 2 | Others   | 24   | 0   | 0                          | 0                     | 0                         | 2                            | 2  | 0  | 1   | 0  | 0   | 19  | 99.71             |
| Row 3 | Total  | 33   | 0   | 0                          | 1                     | 0                         | 2                            | 2  | 0  | 1   | 0  | 0   | 27  | 99.22             |
|       | <p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>(i) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> <p>(ii) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases</p> <p>The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:</p> <p>Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.</p> <p>Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.</p> <p>Potential mismatches between 2023 start inventory and 2022</p> <p>The number of pre-2016 attribution/allocation cases in MAP inventory on 1 January 2023 was reduced to 9 due to an error correction.</p> <p>Notes on the computation of average time</p> <p>The "average time taken" is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> |  |   |                            |                       |                           |                              |  |  |   |  |   |   |                   |

| Table 1: Attribution / Allocation MAP Cases                                   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner  | no. of post-2015 cases in MAP inventory on 1 January 2023 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2023 |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1  | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1   | Austria   | 6  | 5  | 0                          | 0                     | 0                         | 0                            | 0   | 1  | 0   | 0  | 0                 | 10  |
|   | Belgium   | 35   | 13   | 0                          | 0                     | 1                         | 1                            | 0   | 16   | 0   | 0  | 0                 | 30  |
|   | Brazil  | 7  | 0  | 0                          | 0                     | 5                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 2   |
|   | Switzerland   | 30   | 13   | 0                          | 0                     | 0                         | 1                            | 0   | 23   | 2   | 0  | 0                 | 17  |
|   | Czechia   | 7  | 1  | 1                          | 0                     | 2                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 4   |
|   | Germany   | 107  | 47   | 1                          | 0                     | 5                         | 2                            | 0   | 25   | 0   | 0  | 0                 | 121   |
|   | Denmark   | 4  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 4   | 0  | 0                 | 4   |
|   | Spain   | 21   | 18   | 0                          | 0                     | 0                         | 0                            | 0   | 8  | 0   | 0  | 1                 | 30  |
|   | Finland   | 10   | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 12  |
|   | France  | 171  | 44   | 0                          | 0                     | 6                         | 0                            | 0   | 63   | 1   | 0  | 0                 | 145   |
|   | United Kingdom  | 42   | 13   | 0                          | 0                     | 1                         | 0                            | 0   | 37   | 3   | 0  | 3                 | 11  |
|   | Greece  | 10   | 5  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 14  |
|   | Croatia   | 5  | 1  | 0                          | 0                     | 1                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 4   |
|   | Hungary   | 7  | 1  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | India   | 7  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 9   |
|   | Ireland   | 22   | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 4  | 0   | 0  | 0                 | 22  |
|   | Korea   | 3  | 3  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |
|   | Luxembourg  | 8  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
|   | Malta   | 5  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | Netherlands   | 43   | 13   | 0                          | 0                     | 3                         | 0                            | 0   | 16   | 0   | 0  | 0                 | 37  |
|   | Poland  | 18   | 3  | 0                          | 0                     | 3                         | 0                            | 0   | 4  | 0   | 0  | 1                 | 13  |
|   | Portugal  | 13   | 1  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 1                 | 11  |
|   | Romania   | 11   | 4  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 14  |
|   | Russia  | 7  | 0  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 1                 | 5   |
|   | Slovak Republic   | 10   | 1  | 0                          | 0                     | 1                         | 3                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Sweden  | 21   | 5  | 0                          | 0                     | 0                         | 2                            | 0   | 16   | 1   | 0  | 1                 | 6   |
|   | United States   | 11   | 10   | 0                          | 0                     | 1                         | 0                            | 0   | 6  | 0   | 0  | 0                 | 14  |
| Row 2   | Treaty Partners (de minimis rule applies)                 | 41   | 5  | 0                          | 0                     | 8                         | 3                            | 0   | 0  | 0   | 0  | 0                 | 35  |
| Row 3   | Treaty Partners (Others)                                  | 6  | 0  | 0                          | 0                     | 6                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0   |
|   | Total   | 688  | 220  | 2                          | 0                     | 44                        | 19                           | 0   | 219  | 11  | 0  | 8                 | 605   |
| <u>Notes:</u><br>Several mistakes from the 2022 MAP Statistics were corrected |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |

| Table 2: Other MAP Cases  |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner  | no. of post-2015 cases in MAP inventory on 1 January 2023 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2023 |
|   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1  | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1   | Austria   | 16   | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 21  |
|   | Belgium   | 26   | 14  | 2                          | 0                     | 0                         | 0                            | 1  | 9  | 1   | 2  | 0                 | 25  |
|   | Switzerland   | 12   | 6   | 0                          | 1                     | 2                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 14  |
|   | Germany   | 40   | 11  | 2                          | 0                     | 1                         | 0                            | 0  | 6  | 0   | 1  | 0                 | 41  |
|   | Denmark   | 5  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 3  | 0   | 0  | 0                 | 2   |
|   | Spain   | 15   | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 14  |
|   | France  | 13   | 57  | 1                          | 0                     | 0                         | 46                           | 0  | 6  | 1   | 0  | 0                 | 16  |
|   | United Kingdom  | 15   | 6   | 0                          | 0                     | 0                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 20  |
|   | Ireland   | 4  | 1   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |
|   | Luxembourg  | 3  | 4   | 1                          | 0                     | 0                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 4   |
|   | Poland  | 7  | 1   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 8   |
|   | Portugal  | 5  | 1   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 5   |
|   | San Marino  | 1  | 4   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |
|   | Sweden  | 10   | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 13  |
|   | United States   | 4  | 6   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 10  |
| Row 2   | Treaty Partners (de minimis rule applies)                 | 32   | 9   | 0                          | 0                     | 1                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 39  |
| Row 3   | Treaty Partners (Others)                                  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   |
|   | Total   | 208  | 130   | 6                          | 1                     | 4                         | 46                           | 2  | 32   | 2   | 3  | 0                 | 242   |
| <b>Notes:</b><br>Several mistakes from the 2022 MAP Statistics were corrected |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |

| Table 3: Table 3: All post-2015 MAP Cases pending on 31 December 2023 |   |
|---|---|
| Categories for age of MAP cases                                       | Aggregate number of cases remaining in MAP inventory on 31 December 2023<br>falling under each category based on “Start” date |
| Column 1  | Column 2  |
| <2 years old  | 498   |
| >=2 and <4 years old  | 209   |
| >=4 and <6 years old  | 109   |
| >=6 years old   | 31  |



| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Austria  | 18.71  | 5.88                   | n.a.                 | n.a.  |
|   | Belgium  | 42.31  | 1.38                   | 43.47                | 1.79  |
|   | Brazil   | 36.57  | 1.15                   | n.a.                 | n.a.  |
|   | Switzerland  | 29.84  | 1.01                   | 26.03                | 11.39 |
|   | Czechia  | 46.54  | 2.33                   | 0.66                 | 7.66  |
|   | Germany  | 27.37  | 3.03                   | 26.01                | 2.17  |
|   | Denmark  | 13.12  | 1.15                   | 1.35                 | 11.77 |
|   | Spain  | 27.15  | 1.08                   | 15.32                | 11.84 |
|   | France   | 40.66  | 1.48                   | 28.44                | 17.70 |
|   | United Kingdom   | 25.53  | 1.25                   | 15.01                | 10.61 |
|   | Greece   | 13.91  | 5.88                   | n.a.                 | n.a.  |
|   | Croatia  | 47.93  | 3.52                   | n.a.                 | n.a.  |
|   | Hungary  | 13.91  | 5.88                   | n.a.                 | n.a.  |
|   | Ireland  | 39.68  | 1.15                   | 26.07                | 13.61 |
|   | Netherlands  | 17.29  | 1.38                   | 14.42                | 2.65  |
|   | Poland   | 33.74  | 2.33                   | 29.87                | 2.66  |
|   | Portugal   | 37.64  | 4.23                   | n.a.                 | n.a.  |
|   | Romania  | 13.91  | 5.88                   | n.a.                 | n.a.  |
|   | Russia   | 54.61  | 1.15                   | 32.65                | 15.98 |
|   | Slovak Republic  | 30.92  | 4.70                   | 15.72                | 66.25 |
|   | Sweden   | 29.94  | 1.04                   | 24.40                | 5.33  |
|   | United States  | 29.57  | 1.15                   | 30.51                | 0.63  |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 28.48  | 2.30                   | n.a.                 | n.a.  |
| Row 3                                       | Treaty Partners (Others)                                 | 41.18  | 1.08                   | n.a.                 | n.a.  |
|   | Total  | 32.02  | 1.69                   | 23.17                | 9.90  |
| Notes:                                      |  |  |                        |                      |       |

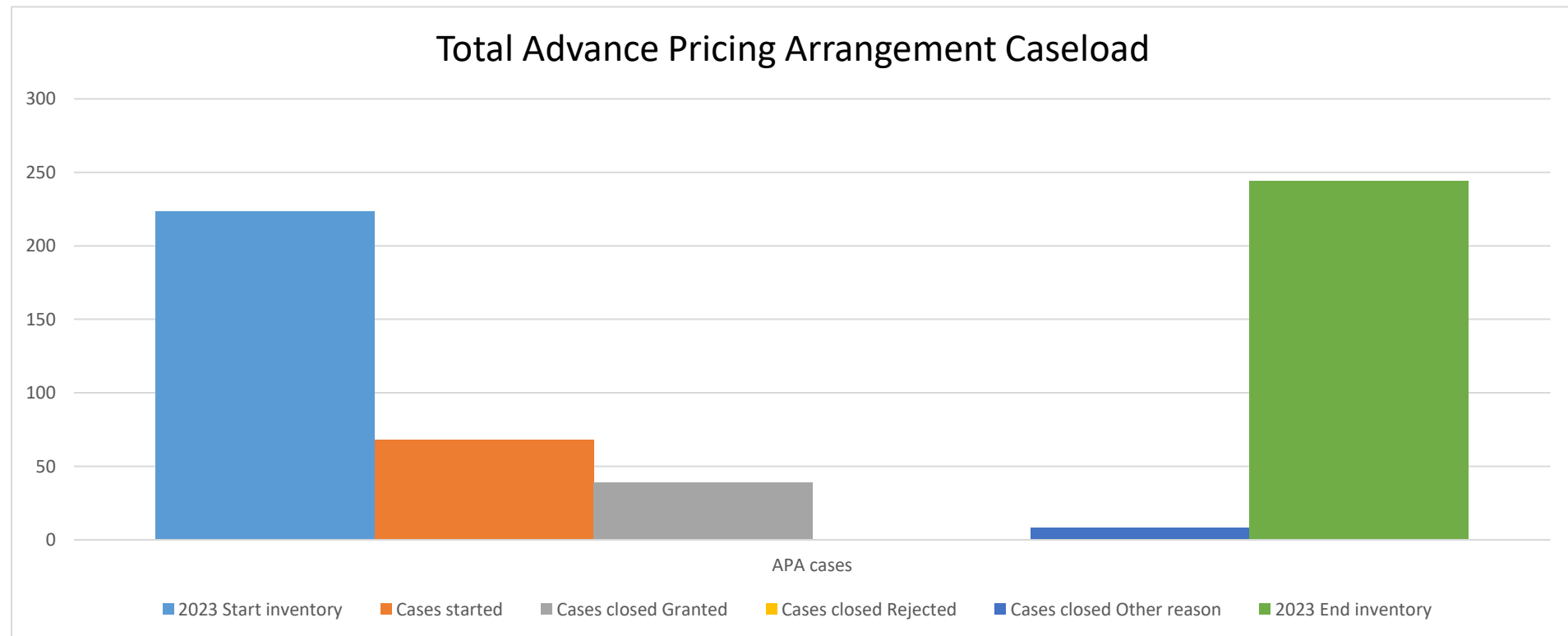
| Annex to Table 1: Attribution / Allocation MAP Cases |                                      |  |
|--|--------------------------------------|--|
| Stage during which the MAP case was resolved         |                                      | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1   |                                      | Column 2   |
| Row 1  | Cases closed in the Unilateral stage | 14   |
|  | Cases closed in the Bilateral stage  | 33   |
| Notes:   |                                      |  |

| Table 2: Other MAP Cases |  |  |                        |                      |       |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                    | Belgium  | 36.52  | 5.74                   | 13.95                | 31.36 |
|                          | Switzerland  | 22.13  | 1.13                   | n.a.                 | n.a.  |
|                          | Germany  | 31.51  | 1.18                   | 19.70                | 10.77 |
|                          | Denmark  | 27.25  | 3.71                   | 10.30                | 26.04 |
|                          | Spain  | 43.10  | 1.84                   | 12.49                | 30.61 |
|                          | France   | 10.59  | 1.37                   | 7.04                 | 3.81  |
|                          | United Kingdom   | 33.44  | 1.15                   | 1.41                 | 32.02 |
|                          | Luxembourg   | 27.69  | 1.15                   | 21.32                | 19.43 |
|                          | Portugal   | 17.42  | 1.15                   | 10.16                | 7.27  |
|                          | Sweden   | 12.43  | 1.15                   | 4.45                 | 7.97  |
| Row 2                    | Treaty Partners (de minimis rule applies)                | 22.47  | 2.43                   | 7.86                 | 20.65 |
|                          | Total  | 19.29  | 2.11                   | 9.20                 | 10.65 |
| Notes:                   |  |  |                        |                      |       |

| Annex to Table 2: Other MAP Cases             |  |
|---|--|
| Stage during which the MAP case was resolved  | average time taken (in months) for post-2015 cases from 'Start' to 'End' |
| Column 1                                      | Column 2   |
| Row 1<br>Cases closed in the Unilateral stage | 5  |
| Cases closed in the Bilateral stage           | 37   |
| Notes:  |  |

|       | Table 3: All MAP Cases                                   |  |                        |                      |       |
|-------|--|--|------------------------|----------------------|-------|
|       | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|       | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
|       | Column 1   | Column 2                                     | Column 3               | Column 4             |       |
| Row 1 | Total Average Time                                       | 28.96  | 1.79                   | 19.21                | 10.11 |
|       | Notes:   |  |                        |                      |       |

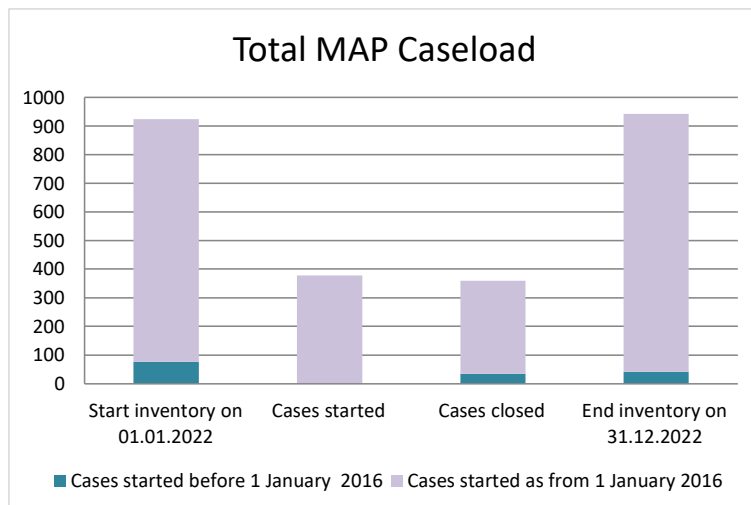
## Italy



|           | 2023 Start inventory | Cases started | Cases closed |          |              | 2023 End inventory | Average time taken in months to grant APAs during the reporting period |
|-----------|----------------------|---------------|--------------|----------|--------------|--------------------|--|
|           |                      |               | Granted      | Rejected | Other reason |                    |  |
| APA cases | 223                  | 68            | 39           | 0        | 8            | 244                | 41.91  |

| Table 1: APA Statistics  |  |   |   |  |   |  |  |
|--|--|---|---|--|---|--|--|
|  | APA inventory at the start of the reporting period   | No. of APA applications filed during the reporting period | No. of APAs granted during the reporting period | No. of APA applications rejected during the reporting period | No. of APA cases closed for other reasons | APA inventory at the end of the reporting period | Average time taken in months to grant APAs during the reporting period |
| Row 1  | Column 1   | Column 2  | Column 3  | Column 4   | Column 5                                  | Column 6   | Column 7   |
|  | 223  | 68  | 39  | 0  | 8   | 244  | 41.91  |
| Notes:   |  |   |   |  |   |  |  |
| Reporting period followed  | From 2023-01-01 to 2023-12-31  |   |   |  |   |  |  |
| Definition of "Start Date" and "End Date" followed:                  | "Start date": the date of receipt of the taxpayer's APA application containing all information required.<br>"End date": the date when the competent authorities reach a mutual agreement with respect to the APA case. |   |   |  |   |  |  |
| Definition of "APAs concluded during the reporting period" followed: | An APA is concluded during the reporting period where the competent authorities have reached a mutual agreement with respect to the APA case.  |   |   |  |   |  |  |
| Further information  |  |   |   |  |   |  |  |

## Italy



| Cases started before 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 32                   | 0             | 14           | 18                 |
| Other cases                         | 45                   | 0             | 21           | 24                 |

| Cases started as from 1 January 2016 | 2022 Start inventory | Cases started | Cases closed | 2022 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 636                  | 309           | 256          | 689                |
| Other cases                          | 211                  | 69            | 69           | 211                |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 94.16        |
| Other cases                         | 112.88       |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

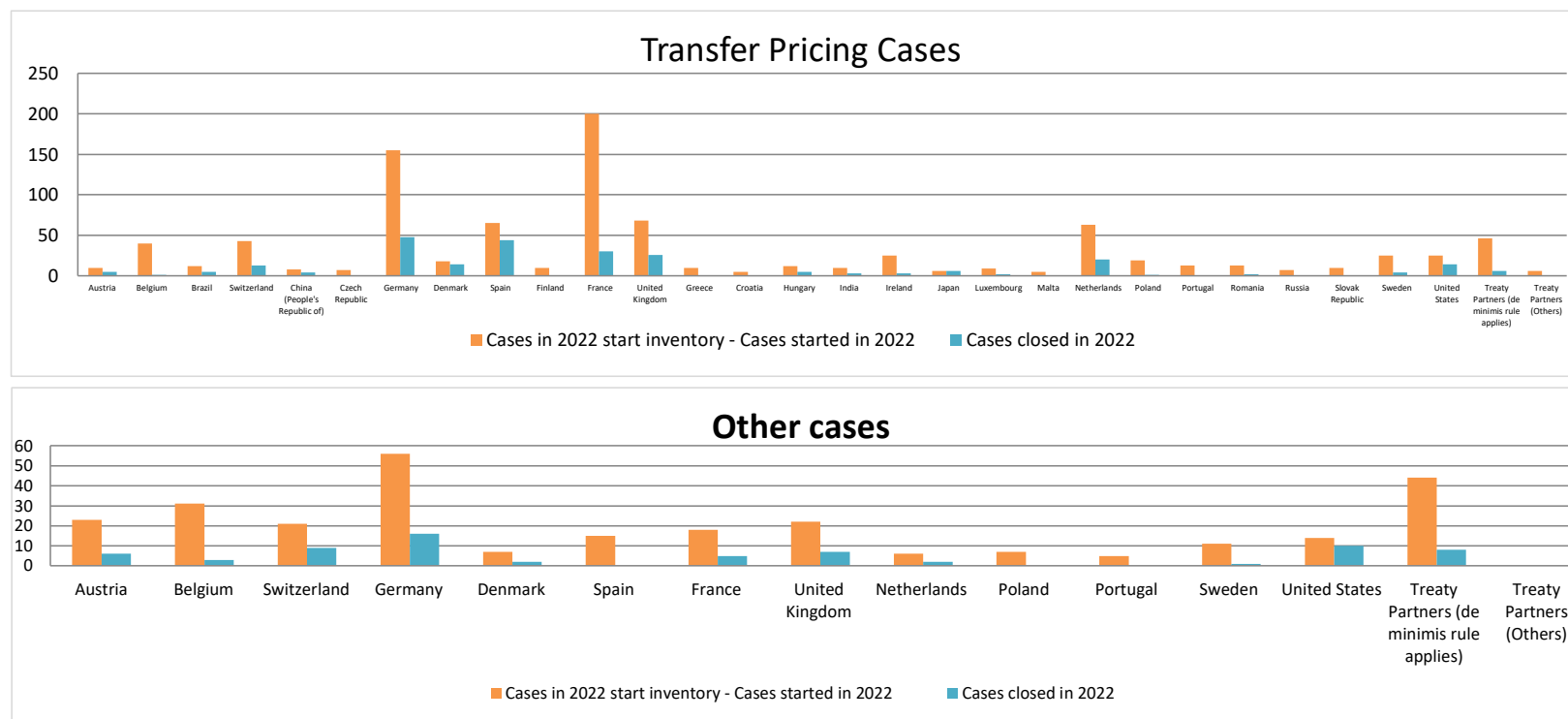
| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 25.47        | 1.72             | 17.61                | 26.15              |
| Other cases                          | 29.44        | 2.38             | 15.26                | 19.22              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>



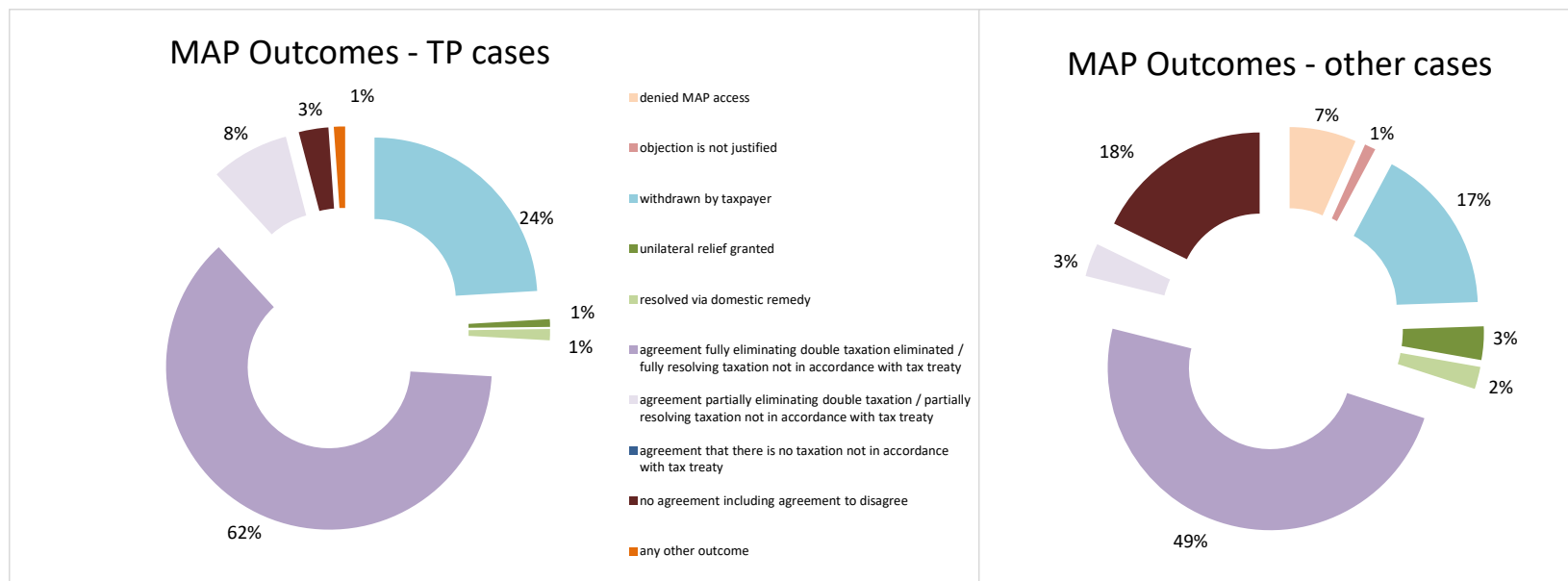
## Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



| Cases closed by outcome              | denied<br>MAP<br>access | objection is not<br>justified | withdrawn by<br>taxpayer | unilateral relief<br>granted | resolved via<br>domestic<br>remedy | agreement fully<br>eliminating<br>double taxation<br>eliminated / fully<br>resolving taxation<br>not in<br>accordance with<br>tax treaty | agreement<br>partially<br>eliminating<br>double taxation /<br>partially<br>resolving<br>taxation not in<br>accordance with<br>tax treaty | agreement that<br>there is no<br>taxation not in<br>accordance with<br>tax treaty | no agreement<br>including<br>agreement to<br>disagree | any other<br>outcome | Total      |
|--------------------------------------|-------------------------|-------------------------------|--------------------------|------------------------------|------------------------------------|--|--|---|---|----------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>0</b>                | <b>0</b>                      | <b>65</b>                | <b>2</b>                     | <b>3</b>                           | <b>168</b>   | <b>21</b>  | <b>0</b>  | <b>8</b>  | <b>3</b>             | <b>270</b> |
| Cases started before 1 January 2016  | 0                       | 0                             | 0                        | 0                            | 0                                  | 0  | 12   | 0   | 2   | 0                    | 14         |
| Cases started as from 1 January 2016 | 0                       | 0                             | 65                       | 2                            | 3                                  | 168  | 9  | 0   | 6   | 3                    | 256        |
| <b>Other cases (all)</b>             | <b>6</b>                | <b>1</b>                      | <b>15</b>                | <b>3</b>                     | <b>2</b>                           | <b>44</b>  | <b>3</b>   | <b>0</b>  | <b>16</b>   | <b>0</b>             | <b>90</b>  |
| Cases started before 1 January 2016  | 1                       | 0                             | 7                        | 0                            | 0                                  | 2  | 0  | 0   | 11  | 0                    | 21         |
| Cases started as from 1 January 2016 | 5                       | 1                             | 8                        | 3                            | 2                                  | 42   | 3  | 0   | 5   | 0                    | 69         |
| <b>All cases</b>                     | <b>6</b>                | <b>1</b>                      | <b>80</b>                | <b>5</b>                     | <b>5</b>                           | <b>212</b>   | <b>24</b>  | <b>0</b>  | <b>24</b>   | <b>3</b>             | <b>360</b> |

Annex A

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

|       | category of cases                                  | no. of pre-2016 cases in MAP inventory on 1 January 2022 | number of pre-2016 cases closed during the reporting period by outcome:   |                            |                       |                           |                              |  |  |   |  | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2022 | average time taken (in months) for closing pre-2016 cases during the reporting period |                   |
|-------|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
|       |  |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree |   |   | any other outcome |
|       | Column 1   | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12   | Column 13   | Column 14         |
| Row 1 | Attribution/ Allocation                            | 32   | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 12   | 0   | 2  | 0   | 18  | 94.16             |
| Row 2 | Others   | 45   | 1   | 0                          | 7                     | 0                         | 0                            | 2  | 0  | 0   | 11   | 0   | 24  | 112.88            |
| Row 3 | Total  | 77   | 1   | 0                          | 7                     | 0                         | 0                            | 2  | 12   | 0   | 13   | 0   | 42  | 105.39            |
|       | Notes:   |  |   |                            |                       |                           |                              |  |  |   |  |   |   |                   |
|       | Definition of a MAP case and counting of MAP cases |  | The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br>The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".  |                            |                       |                           |                              |  |  |   |  |   |   |                   |
|       | Category of cases                                  |  | The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:<br>Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.<br>Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case. |                            |                       |                           |                              |  |  |   |  |   |   |                   |
|       | Notes on the computation of average time           |  | The "average time taken" is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".  |                            |                       |                           |                              |  |  |   |  |   |   |                   |

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

|   | Table 1: Attribution / Allocation MAP Cases |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
|   | Treaty Partner                              | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
|   |   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
|   | Column 1                                    | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1                                     | Austria                                     | 4   | 6  | 0  | 0                          | 2                     | 0                         | 0                            | 2   | 0  | 0   | 1  | 0                 | 5   |
|   | Belgium                                     | 32  | 8  | 0  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 39  |
|   | Brazil                                      | 9   | 3  | 0  | 0                          | 5                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Switzerland                                 | 31  | 12   | 0  | 0                          | 0                     | 0                         | 0                            | 9   | 4  | 0   | 0  | 0                 | 30  |
|   | China (People's Republic of)                | 5   | 3  | 0  | 0                          | 4                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 4   |
|   | Czech Republic                              | 5   | 2  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Germany                                     | 104   | 51   | 0  | 0                          | 9                     | 0                         | 3                            | 34  | 2  | 0   | 0  | 0                 | 107   |
|   | Denmark                                     | 7   | 11   | 0  | 0                          | 0                     | 0                         | 0                            | 14  | 0  | 0   | 0  | 0                 | 4   |
|   | Spain                                       | 44  | 21   | 0  | 0                          | 6                     | 0                         | 0                            | 36  | 1  | 0   | 1  | 0                 | 21  |
|   | Finland                                     | 0   | 10   | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
|   | France                                      | 139   | 61   | 0  | 0                          | 10                    | 0                         | 0                            | 19  | 1  | 0   | 0  | 0                 | 170   |
|   | United Kingdom                              | 43  | 25   | 0  | 0                          | 5                     | 0                         | 0                            | 18  | 1  | 0   | 2  | 0                 | 42  |
|   | Greece                                      | 6   | 4  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
|   | Croatia                                     | 4   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | Hungary                                     | 5   | 7  | 0  | 0                          | 2                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 3                 | 7   |
|   | India                                       | 7   | 3  | 0  | 0                          | 3                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Ireland                                     | 21  | 4  | 0  | 0                          | 0                     | 0                         | 0                            | 3   | 0  | 0   | 0  | 0                 | 22  |
|   | Japan                                       | 5   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 5   | 0  | 0   | 1  | 0                 | 0   |
|   | Luxembourg                                  | 6   | 3  | 0  | 0                          | 2                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Malta                                       | 4   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | Netherlands                                 | 46  | 17   | 0  | 0                          | 5                     | 1                         | 0                            | 13  | 0  | 0   | 1  | 0                 | 43  |
|   | Poland                                      | 12  | 7  | 0  | 0                          | 1                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 18  |
|   | Portugal                                    | 8   | 5  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 13  |
|   | Romania                                     | 7   | 6  | 0  | 0                          | 2                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 11  |
|   | Russia                                      | 7   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
|   | Slovak Republic                             | 4   | 6  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
|   | Sweden                                      | 16  | 9  | 0  | 0                          | 1                     | 0                         | 0                            | 3   | 0  | 0   | 0  | 0                 | 21  |
|   | United States                               | 18  | 7  | 0  | 0                          | 4                     | 0                         | 0                            | 10  | 0  | 0   | 0  | 0                 | 11  |
| Treaty Partners (de minimis rule applies) | 31  | 15  | 0  | 0  | 4                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 40                |   |
| Treaty Partners (Others)                  | 6   | 0   | 0  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 6                 |   |
| Total                                     | 636   | 309   | 0  | 0  | 65                         | 2                     | 3                         | 168                          | 9   | 0  | 6   | 3  | 689               |   |
| Notes:                                    |   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

|       | Table 2: Other MAP Cases                  |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|-------|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
|       | Treaty Partner                            | no. of post-2015 cases in MAP inventory on 1 January 2022 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2022 |
|       |   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Row 1 | Column 1                                  | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
|       | Austria                                   | 9   | 14   | 0   | 0                          | 1                     | 0                         | 1                            | 1  | 2  | 0   | 1  | 0                 | 17  |
|       | Belgium                                   | 24  | 7  | 1   | 0                          | 0                     | 0                         | 0                            | 2  | 0  | 0   | 0  | 0                 | 28  |
|       | Switzerland                               | 17  | 4  | 0   | 0                          | 2                     | 0                         | 1                            | 5  | 0  | 0   | 1  | 0                 | 12  |
|       | Germany                                   | 44  | 12   | 2   | 0                          | 1                     | 2                         | 0                            | 11   | 0  | 0   | 0  | 0                 | 40  |
|       | Denmark                                   | 6   | 1  | 0   | 1                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 5   |
|       | Spain                                     | 11  | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 15  |
|       | France                                    | 15  | 3  | 0   | 0                          | 2                     | 0                         | 0                            | 3  | 0  | 0   | 0  | 0                 | 13  |
|       | United Kingdom                            | 19  | 3  | 0   | 0                          | 2                     | 0                         | 0                            | 5  | 0  | 0   | 0  | 0                 | 15  |
|       | Netherlands                               | 4   | 2  | 1   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 4   |
|       | Poland                                    | 6   | 1  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 7   |
|       | Portugal                                  | 2   | 3  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |
|       | Sweden                                    | 5   | 6  | 0   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 10  |
|       | United States                             | 12  | 2  | 1   | 0                          | 0                     | 0                         | 0                            | 9  | 0  | 0   | 0  | 0                 | 4   |
| Row 2 | Treaty Partners (de minimis rule applies) | 37  | 7  | 0   | 0                          | 0                     | 1                         | 0                            | 3  | 1  | 0   | 3  | 0                 | 36  |
| Row 3 | Treaty Partners (Others)                  | 0   | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   |
|       | Total                                     | 211   | 69   | 5   | 1                          | 8                     | 3                         | 2                            | 42   | 3  | 0   | 5  | 0                 | 211   |
|       | Notes:                                    |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Austria  | 38.22  | 1.15                   | 5.87                 | 17.88 |
|   | Belgium  | 6.97   | 1.15                   | n.a.                 | n.a.  |
|   | Brazil   | 30.41  | 1.15                   | n.a.                 | n.a.  |
|   | Switzerland  | 20.85  | 1.04                   | 20.62                | 4.85  |
|   | China (People's Republic of)                             | 25.27  | 1.15                   | n.a.                 | n.a.  |
|   | Germany  | 28.55  | 4.13                   | 25.15                | 6.76  |
|   | Denmark  | 16.20  | 1.58                   | 7.39                 | 8.42  |
|   | Spain  | 21.60  | 1.18                   | 9.12                 | 76.64 |
|   | France   | 26.25  | 1.11                   | 14.90                | 14.89 |
|   | United Kingdom   | 32.01  | 1.09                   | 18.34                | 9.18  |
|   | Hungary  | 9.64   | 1.15                   | n.a.                 | n.a.  |
|   | India  | 16.93  | 1.22                   | n.a.                 | n.a.  |
|   | Ireland  | 31.36  | 1.15                   | 27.46                | 3.90  |
|   | Japan  | 19.64  | 1.00                   | 18.28                | 4.48  |
|   | Luxembourg   | 44.93  | 1.15                   | n.a.                 | n.a.  |
|   | Netherlands  | 26.04  | 1.13                   | 21.66                | 9.82  |
|   | Poland   | 39.22  | 1.15                   | n.a.                 | n.a.  |
|   | Romania  | 14.60  | 1.15                   | n.a.                 | n.a.  |
|   | Sweden   | 24.77  | 1.07                   | 16.78                | 2.30  |
|   | United States  | 27.67  | 1.14                   | 28.46                | 0.13  |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 25.60  | 1.15                   | 27.67                | 6.60  |
|   | Total  | 25.47  | 1.72                   | 17.61                | 26.15 |
| Notes:                                      |  |  |                        |                      |       |

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

| Table 2: Other MAP Cases |  |  |                        |                      |       |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                    | Austria  | 16.25  | 1.24                   | 2.06                 | 16.49 |
|                          | Belgium  | 11.43  | 1.03                   | 7.35                 | 8.25  |
|                          | Switzerland  | 13.10  | 1.92                   | 9.51                 | 8.96  |
|                          | Germany  | 46.11  | 5.89                   | 36.91                | 9.64  |
|                          | Denmark  | 17.24  | 1.15                   | 2.60                 | 27.62 |
|                          | France   | 16.40  | 1.01                   | 16.18                | 14.89 |
|                          | United Kingdom   | 43.16  | 1.16                   | 14.17                | 28.99 |
|                          | Netherlands  | 7.48   | 1.02                   | 0.00                 | 13.81 |
|                          | Sweden   | 13.35  | 1.15                   | 4.67                 | 8.68  |
|                          | United States  | 30.14  | 1.08                   | 12.38                | 21.11 |
| Row 2                    | Treaty Partners (de minimis rule applies)                | 36.93  | 1.60                   | 11.33                | 37.96 |
|                          | Total  | 29.44  | 2.38                   | 15.26                | 19.22 |
| Notes:                   |  |  |                        |                      |       |

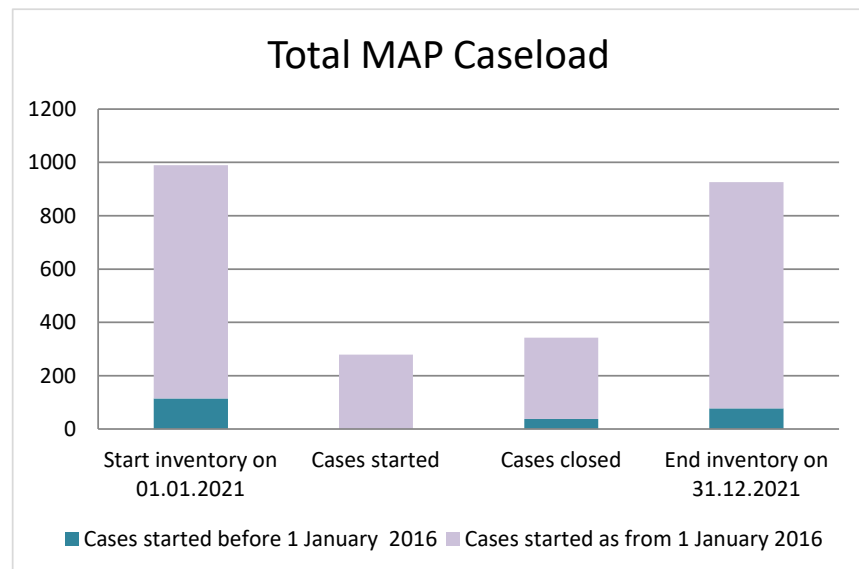
Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022 for all Cases

| Table 3: All MAP Cases |                    |  |  |                        |                      |
|------------------------|--------------------|--|--|------------------------|----------------------|
|                        |                    | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                        |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|                        |                    | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 1                  | Total Average Time | 26.31  | 1.86   | 17.06                  | 24.55                |
| Notes:                 |                    |  |  |                        |                      |



## Italy



| Cases started before 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 48                   | 0             | 16           | 32                 |
| Other cases                         | 67                   | 0             | 22           | 45                 |

| Cases started as from 1 January 2016 | 2021 Start inventory | Cases started | Cases closed | 2021 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 673                  | 207           | 242          | 638                |
| Other cases                          | 202                  | 72            | 63           | 211                |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 88.41        |
| Other cases                         | 86.98        |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

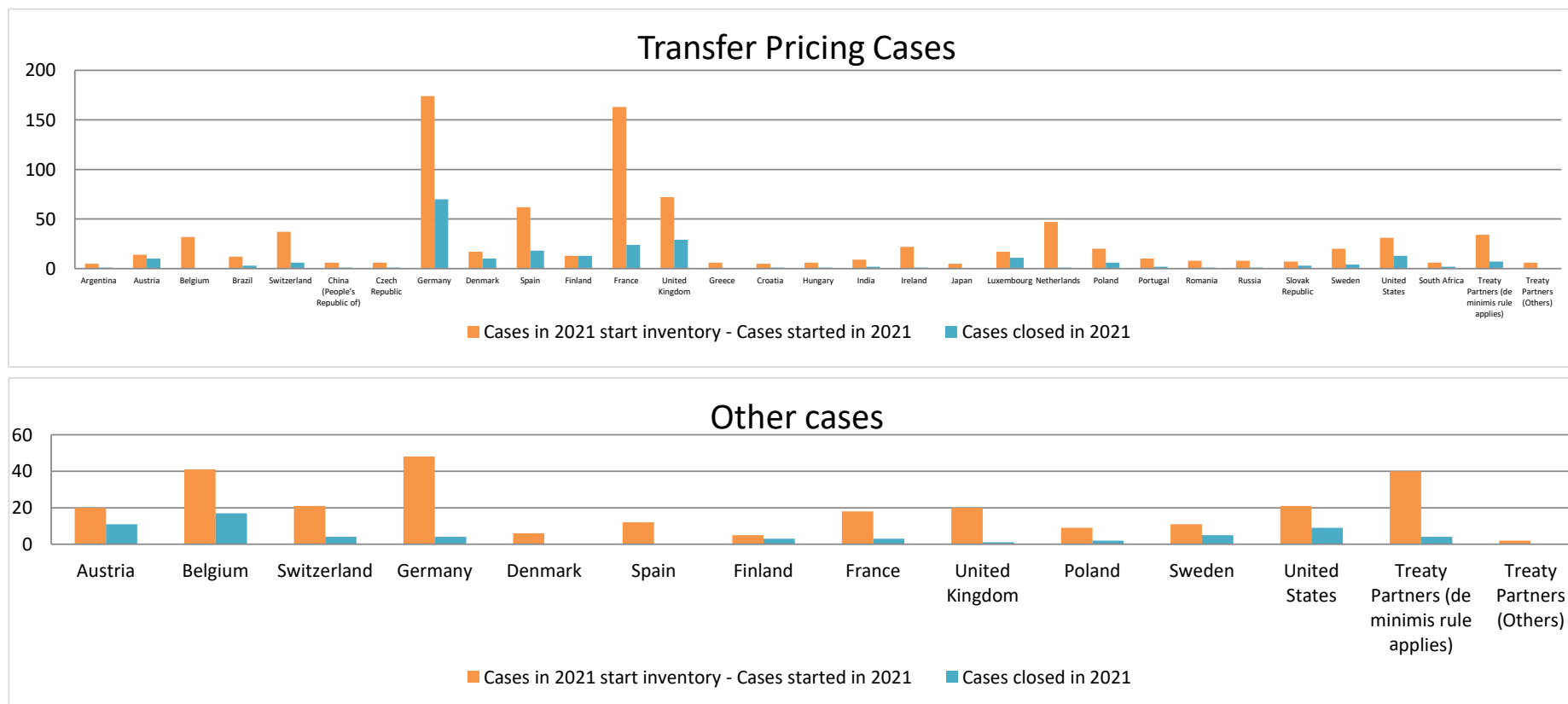
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 25.64        | 1.25             | 22.96                | 5.96               |
| Other cases                          | 22.67        | 1.18             | 5.31                 | 20.01              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

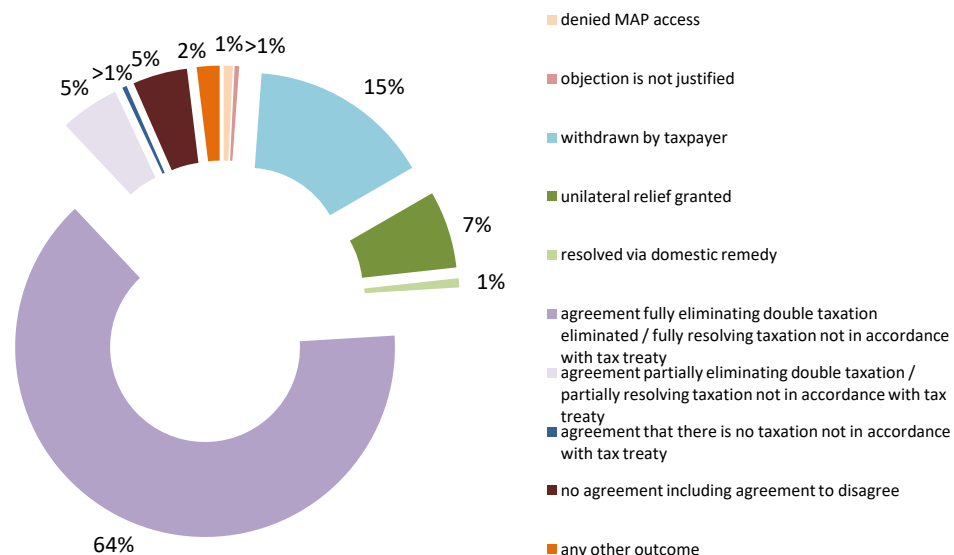
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



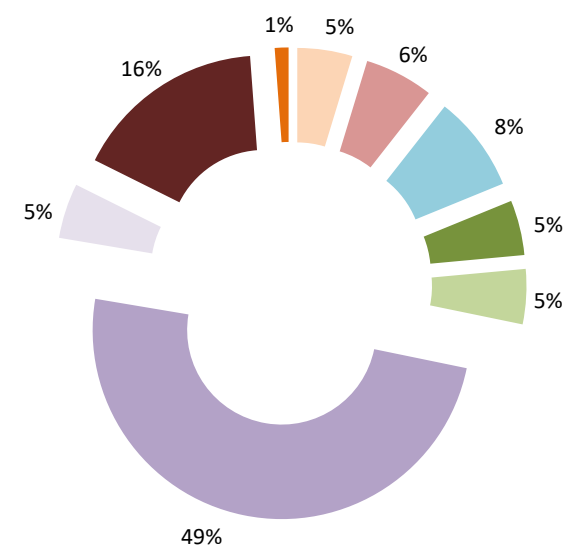
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>2</b>          | <b>1</b>                   | <b>40</b>             | <b>17</b>                 | <b>2</b>                     | <b>165</b>  | <b>13</b>  | <b>1</b>  | <b>12</b>                                    | <b>5</b>          | <b>258</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 7                     | 0                         | 0                            | 3   | 3  | 0   | 3  | 0                 | 16         |
| Cases started as from 1 January 2016 | 2                 | 1                          | 33                    | 17                        | 2                            | 162   | 10   | 1   | 9  | 5                 | 242        |
| <b>Other cases (all)</b>             | <b>4</b>          | <b>5</b>                   | <b>7</b>              | <b>4</b>                  | <b>4</b>                     | <b>42</b>   | <b>4</b>   | <b>0</b>  | <b>14</b>                                    | <b>1</b>          | <b>85</b>  |
| Cases started before 1 January 2016  | 0                 | 0                          | 4                     | 2                         | 2                            | 10  | 3  | 0   | 1  | 0                 | 22         |
| Cases started as from 1 January 2016 | 4                 | 5                          | 3                     | 2                         | 2                            | 32  | 1  | 0   | 13   | 1                 | 63         |
| <b>All cases</b>                     | <b>6</b>          | <b>6</b>                   | <b>47</b>             | <b>21</b>                 | <b>6</b>                     | <b>207</b>  | <b>17</b>  | <b>1</b>  | <b>26</b>                                    | <b>6</b>          | <b>343</b> |

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

|  | category of cases       | no. of pre-2016 cases in MAP inventory on 1 January 2021 | number of pre-2016 cases closed during the reporting period by outcome:   |                            |                       |                           |                              |  |  |   |  |                   | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
|  |                         |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
|  | Column 1                | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14   |
| Row 1  | Attribution/ Allocation | 48   | 0   | 0                          | 7                     | 0                         | 0                            | 3  | 3  | 0   | 3  | 0                 | 32  | 88.41   |
| Row 2  | Others                  | 67   | 0   | 0                          | 4                     | 2                         | 2                            | 10   | 3  | 0   | 1  | 0                 | 45  | 86.98   |
| Row 3  | Total                   | 115  | 0   | 0                          | 11                    | 2                         | 2                            | 13   | 6  | 0   | 4  | 0                 | 77  | 87.58   |
| <u>Notes:</u>                                      |                         |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Definition of a MAP case and counting of MAP cases |                         |  | The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br>The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".  |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Category of cases                                  |                         |  | The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:<br>Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.<br>Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case. |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Notes on the computation of average time           |                         |  | The "average time taken" is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".  |                            |                       |                           |                              |  |  |   |  |                   |   |   |

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases  |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |     |
|--|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|-----|
| Treaty Partner   | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |     |
|  |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |     |
| Column 1   | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |     |
| Row 1  | Argentina   | 4  | 1  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 4   |     |
|  | Austria   | 13   | 1  | 0                          | 0                     | 0                         | 1                            | 0   | 5  | 0   | 0  | 4                 | 4   |     |
|  | Belgium   | 23   | 9  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 32  |     |
|  | Brazil  | 11   | 1  | 0                          | 0                     | 3                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 9   |     |
|  | Switzerland   | 32   | 5  | 0                          | 0                     | 2                         | 0                            | 0   | 4  | 0   | 0  | 0                 | 31  |     |
|  | China (People's Republic of)                              | 6  | 0  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |     |
|  | Czech Republic  | 5  | 1  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 5   |     |
|  | Germany   | 137  | 37   | 0                          | 0                     | 3                         | 3                            | 0   | 57   | 2   | 1  | 4                 | 104   |     |
|  | Denmark   | 12   | 5  | 0                          | 0                     | 0                         | 1                            | 0   | 8  | 0   | 0  | 1                 | 7   |     |
|  | Spain   | 30   | 32   | 1                          | 0                     | 0                         | 0                            | 0   | 16   | 0   | 0  | 1                 | 44  |     |
|  | Finland   | 13   | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 13   | 0   | 0  | 0                 | 0   |     |
|  | France  | 122  | 41   | 1                          | 0                     | 3                         | 0                            | 2   | 18   | 0   | 0  | 0                 | 139   |     |
|  | United Kingdom  | 62   | 10   | 0                          | 0                     | 2                         | 0                            | 0   | 24   | 2   | 0  | 1                 | 43  |     |
|  | Greece  | 2  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |     |
|  | Croatia   | 3  | 2  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 4   |     |
|  | Hungary   | 5  | 1  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 5   |     |
|  | India   | 6  | 3  | 0                          | 0                     | 2                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |     |
|  | Ireland   | 19   | 3  | 0                          | 0                     | 0                         | 0                            | 0   | 1  | 0   | 0  | 0                 | 21  |     |
|  | Japan   | 3  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |     |
|  | Luxembourg  | 17   | 0  | 0                          | 0                     | 1                         | 0                            | 0   | 9  | 0   | 0  | 1                 | 6   |     |
|  | Netherlands   | 35   | 12   | 0                          | 1                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 46  |     |
|  | Poland  | 13   | 7  | 0                          | 0                     | 5                         | 0                            | 0   | 0  | 0   | 0  | 1                 | 14  |     |
|  | Portugal  | 5  | 5  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 0                 | 8   |     |
|  | Romania   | 5  | 3  | 0                          | 0                     | 0                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 7   |     |
|  | Russia  | 7  | 1  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |     |
|  | Slovak Republic   | 2  | 5  | 0                          | 0                     | 0                         | 3                            | 0   | 0  | 0   | 0  | 0                 | 4   |     |
|  | Sweden  | 15   | 5  | 0                          | 0                     | 1                         | 0                            | 0   | 3  | 0   | 0  | 0                 | 16  |     |
|  | United States   | 26   | 5  | 0                          | 0                     | 4                         | 0                            | 0   | 3  | 6   | 0  | 0                 | 18  |     |
|  | South Africa  | 6  | 0  | 0                          | 0                     | 2                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 4   |     |
|  | Treaty Partners (de minimis rule applies)                 | 29   | 5  | 0                          | 0                     | 2                         | 3                            | 0   | 1  | 0   | 0  | 0                 | 1   | 27  |
|  | Treaty Partners (Others)                                  | 5  | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0   | 6   |
|  | Total   | 673  | 207  | 2                          | 1                     | 33                        | 17                           | 2   | 162  | 10  | 1  | 9                 | 5   | 638 |
|  | Notes:  |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |     |
| For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented. |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |     |

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

| Table 2: Other MAP Cases   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |     |
|--|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|-----|
| Treaty Partner   | no. of post-2015 cases in MAP inventory on 1 January 2021 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2021 |     |
|  |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |     |
| Column 1   | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |     |
| Row 1  | Austria   | 13   | 7   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 10   | 0                 | 9   |     |
|  | Belgium   | 32   | 9   | 1                          | 2                     | 1                         | 0                            | 12   | 0  | 0   | 0  | 1                 | 24  |     |
|  | Switzerland   | 12   | 9   | 0                          | 2                     | 0                         | 0                            | 2  | 0  | 0   | 0  | 0                 | 17  |     |
|  | Germany   | 37   | 11  | 1                          | 0                     | 1                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 44  |     |
|  | Denmark   | 5  | 1   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |     |
|  | Spain   | 8  | 4   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 12  |     |
|  | Finland   | 5  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 1  | 0   | 2  | 0                 | 2   |     |
|  | France  | 17   | 1   | 0                          | 0                     | 1                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 15  |     |
|  | United Kingdom  | 19   | 1   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 19  |     |
|  | Poland  | 7  | 2   | 0                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 1  | 0                 | 7   |     |
|  | Sweden  | 6  | 5   | 0                          | 0                     | 0                         | 0                            | 5  | 0  | 0   | 0  | 0                 | 6   |     |
|  | United States   | 12   | 9   | 0                          | 0                     | 0                         | 2                            | 0  | 7  | 0   | 0  | 0                 | 12  |     |
|  | Treaty Partners (de minimis rule applies)                 | 29   | 11  | 2                          | 1                     | 0                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 36  |     |
|  | Treaty Partners (Others)                                  | 0  | 2   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 2   |     |
| Row 2<br>Row 3   | Total   | 202  | 72  | 4                          | 5                     | 3                         | 2                            | 2  | 32   | 1   | 0  | 13                | 1   | 211 |
|  | Notes:  |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |     |
| For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented. |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |     |

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Argentina  | 40.08  | 1.15                   | n.a.                 | n.a.  |
|   | Austria  | 20.59  | 1.07                   | 7.82                 | 2.37  |
|   | Brazil   | 42.22  | 1.15                   | n.a.                 | n.a.  |
|   | Switzerland  | 25.55  | 1.02                   | 2.07                 | 2.79  |
|   | China (People's Republic of)                             | 44.13  | 1.15                   | n.a.                 | n.a.  |
|   | Czech Republic   | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | Germany  | 26.03  | 1.15                   | 25.61                | 3.90  |
|   | Denmark  | 28.09  | 1.10                   | 18.46                | 12.54 |
|   | Spain  | 13.73  | 0.89                   | 10.18                | 4.34  |
|   | Finland  | 26.34  | 3.76                   | 34.41                | 2.07  |
|   | France   | 32.87  | 1.14                   | 23.12                | 10.75 |
|   | United Kingdom   | 23.65  | 1.13                   | 18.99                | 8.49  |
|   | Croatia  | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | Hungary  | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | India  | 43.30  | 1.15                   | n.a.                 | n.a.  |
|   | Ireland  | 63.18  | 1.15                   | 53.12                | 10.06 |
|   | Luxembourg   | 29.41  | 1.05                   | 27.91                | 1.80  |
|   | Netherlands  | 27.35  | 1.15                   | n.a.                 | n.a.  |
|   | Poland   | 22.01  | 1.25                   | 14.73                | 0.10  |
|   | Portugal   | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | Romania  | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | Russia   | 43.07  | 1.15                   | n.a.                 | n.a.  |
|   | Slovak Republic  | 1.81   | 1.15                   | n.a.                 | n.a.  |
|   | Sweden   | 25.70  | 1.01                   | 20.14                | 4.96  |
|   | United States  | 36.62  | 1.15                   | 25.21                | 14.96 |
|   | South Africa   | 34.29  | 1.15                   | n.a.                 | n.a.  |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 18.28  | 1.15                   | 16.83                | 9.53  |
|   | Total  | 25.64  | 1.25                   | 22.96                | 5.96  |
| Notes:                                      |  |  |                        |                      |       |

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

| Table 2: Other MAP Cases |  |  |                        |                      |       |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                    | Austria  | 40.58  | 1.23                   | 1.57                 | 41.48 |
|                          | Belgium  | 16.36  | 1.11                   | 3.99                 | 14.52 |
|                          | Switzerland  | 15.74  | 1.14                   | 36.82                | 11.77 |
|                          | Germany  | 45.85  | 0.87                   | 25.15                | 14.55 |
|                          | Finland  | 34.38  | 1.15                   | 8.94                 | 25.44 |
|                          | France   | 27.68  | 1.35                   | 23.00                | 15.78 |
|                          | United Kingdom   | 21.37  | 1.71                   | 1.48                 | 19.89 |
|                          | Poland   | 21.63  | 3.30                   | 0.43                 | 21.21 |
|                          | Sweden   | 12.89  | 1.03                   | 1.76                 | 11.13 |
|                          | United States  | 7.80   | 0.68                   | 0.24                 | 2.36  |
| Row 2                    | Treaty Partners (de minimis rule applies)                | 17.97  | 1.67                   | 5.52                 | 41.49 |
|                          | Total  | 22.67  | 1.18                   | 5.31                 | 20.01 |
| Notes:                   |  |  |                        |                      |       |

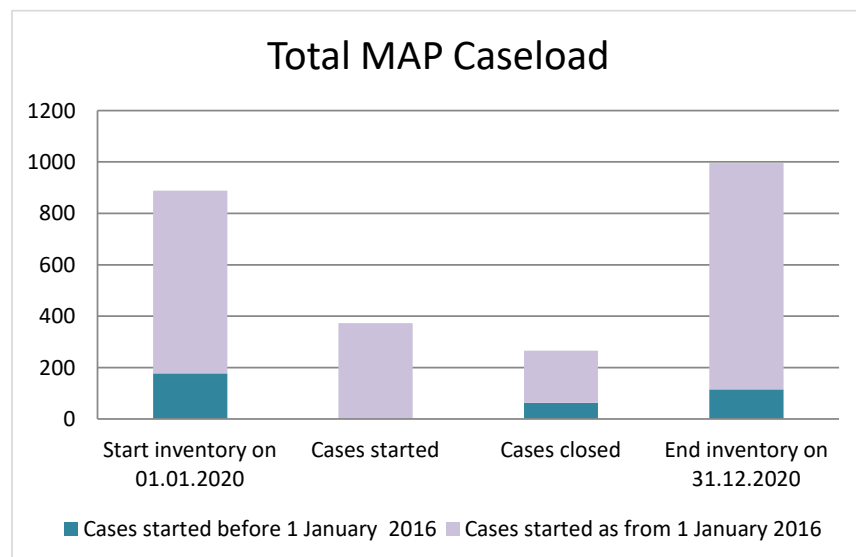


Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

| Table 3: All MAP Cases |                    |  |  |                        |                      |
|------------------------|--------------------|--|--|------------------------|----------------------|
|                        |                    | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                        |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|                        |                    | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 1                  | Total Average Time | 25.03  | 1.24   | 18.33                  | 9.65                 |
|                        | <u>Notes:</u>      |  |  |                        |                      |

## Italy



| Cases started before 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 87                   | 0             | 39           | 48                 |
| Other cases                         | 91                   | 0             | 24           | 67                 |

| Cases started as from 1 January 2016 | 2020 Start inventory | Cases started | Cases closed | 2020 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 554                  | 307           | 186          | 675                |
| Other cases                          | 156                  | 66            | 17           | 205                |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 76.10        |
| Other cases                         | 79.54        |

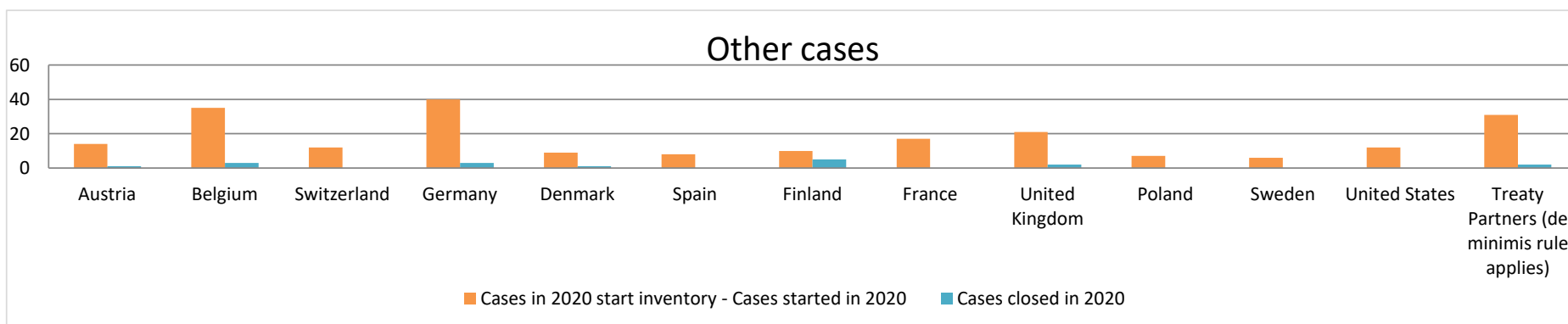
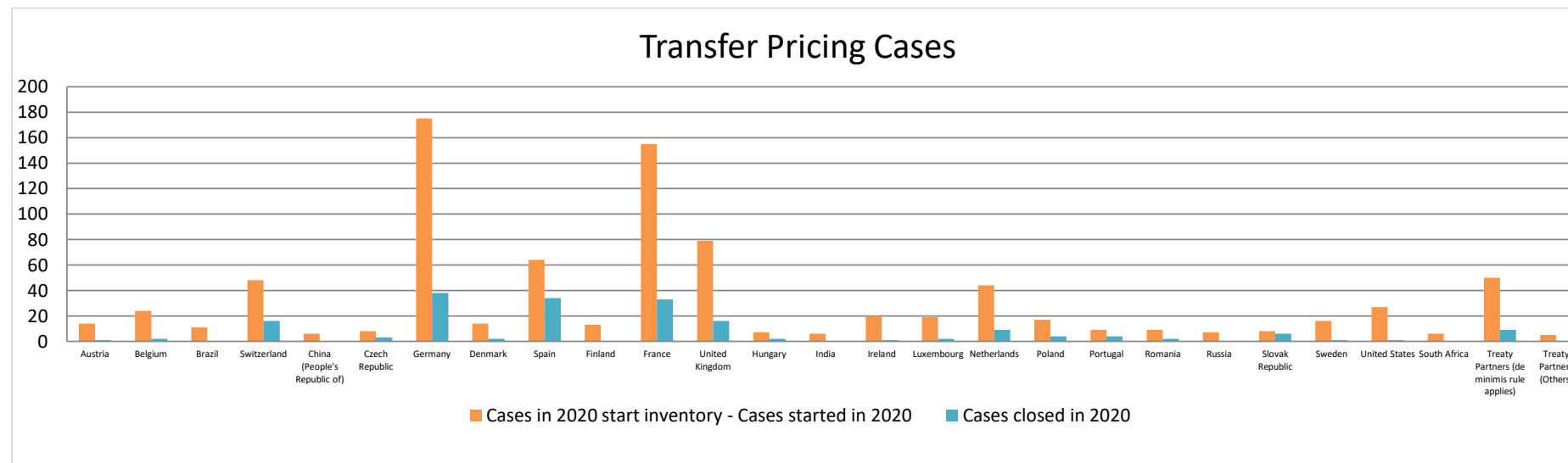
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 20.59        | 1.71             | 17.63                | 6.43               |
| Other cases                          | 12.70        | 1.16             | 6.05                 | 16.25              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partner consideration

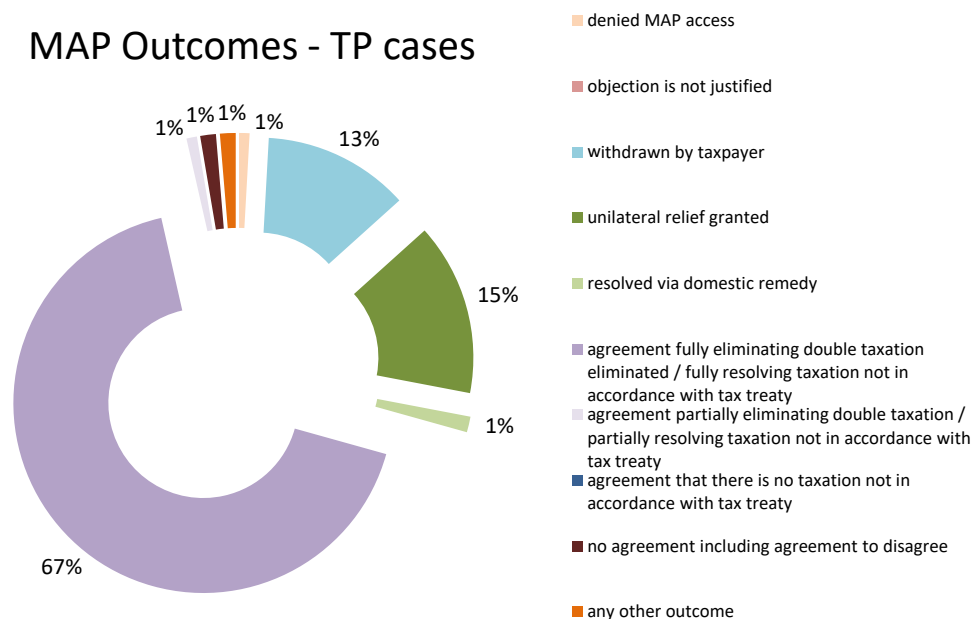
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



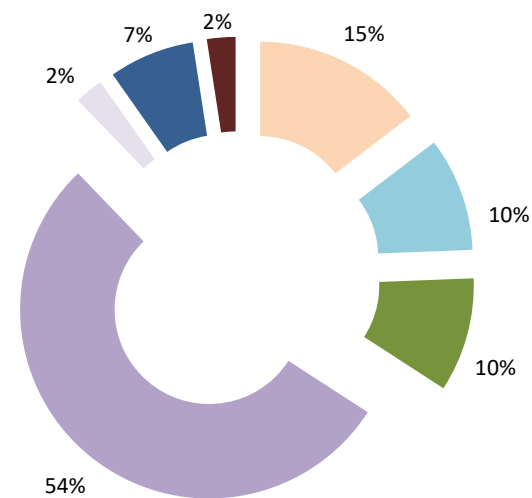
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>2</b>          | <b>0</b>                   | <b>28</b>             | <b>33</b>                 | <b>3</b>                     | <b>151</b>  | <b>2</b>   | <b>0</b>  | <b>3</b>                                     | <b>3</b>          | <b>225</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 12                    | 0                         | 2                            | 25  | 0  | 0   | 0  | 0                 | 39         |
| Cases started as from 1 January 2016 | 2                 | 0                          | 16                    | 33                        | 1                            | 126   | 2  | 0   | 3  | 3                 | 186        |
| <b>Other cases (all)</b>             | <b>6</b>          | <b>0</b>                   | <b>4</b>              | <b>4</b>                  | <b>0</b>                     | <b>22</b>   | <b>1</b>   | <b>3</b>  | <b>1</b>                                     | <b>0</b>          | <b>41</b>  |
| Cases started before 1 January 2016  | 0                 | 0                          | 2                     | 3                         | 0                            | 16  | 1  | 1   | 1  | 0                 | 24         |
| Cases started as from 1 January 2016 | 6                 | 0                          | 2                     | 1                         | 0                            | 6   | 0  | 2   | 0  | 0                 | 17         |
| <b>All cases</b>                     | <b>8</b>          | <b>0</b>                   | <b>32</b>             | <b>37</b>                 | <b>3</b>                     | <b>173</b>  | <b>3</b>   | <b>3</b>  | <b>4</b>                                     | <b>3</b>          | <b>266</b> |

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

|  | category of cases       | no. of pre-2016 cases in MAP inventory on 1 January 2020 | number of pre-2016 cases closed during the reporting period by outcome:  |                            |                       |                           |                              |  |  |   |  |                   | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|--|-------------------------|--|--|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
|  |                         |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
|  | Column 1                | Column 2   | Column 3   | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14   |
| Row 1  | Attribution/ Allocation | 87   | 0  | 0                          | 12                    | 0                         | 2                            | 25   | 0  | 0   | 0  | 0                 | 48  | 76.10   |
| Row 2  | Others                  | 91   | 0  | 0                          | 2                     | 3                         | 0                            | 16   | 1  | 1   | 1  | 0                 | 67  | 79.54   |
| Row 3  | Total                   | 178  | 0  | 0                          | 14                    | 3                         | 2                            | 41   | 1  | 1   | 1  | 0                 | 115   | 77.41   |
| Notes:   |                         |  |  |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Definition of a MAP case and counting of MAP cases |                         |  | The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br>The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".   |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Category of cases                                  |                         |  | The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:<br>(i) Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.<br>(ii) Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case. |                            |                       |                           |                              |  |  |   |  |                   |   |   |
| Notes on the computation of average time           |                         |  | The "average time taken" is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".   |                            |                       |                           |                              |  |  |   |  |                   |   |   |

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |   |  |  |                            |                       |                           |                              |   |  |   |  |   |           |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|---|-----------|
| Treaty Partner                              | no. of post-2015 cases in MAP inventory on 1 January 2020   | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |           |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome   |           |
| Column 1                                    | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13   | Column 14 |
| Row 1                                       | Austria   | 9  | 5  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0   | 13        |
|   | Belgium   | 16   | 8  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 0   | 22        |
|   | Brazil  | 9  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 11        |
|   | Switzerland   | 33   | 15   | 0                          | 0                     | 0                         | 0                            | 0   | 16   | 0   | 0  | 0   | 32        |
|   | China (People's Republic of)  | 4  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 6         |
|   | Czech Republic  | 4  | 4  | 0                          | 0                     | 1                         | 2                            | 0   | 0  | 0   | 0  | 0   | 5         |
|   | Germany   | 98   | 77   | 0                          | 0                     | 0                         | 4                            | 0   | 34   | 0   | 0  | 0   | 137       |
|   | Denmark   | 10   | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 2   | 12        |
|   | Spain   | 40   | 24   | 0                          | 0                     | 2                         | 0                            | 1   | 31   | 0   | 0  | 0   | 30        |
|   | Finland   | 6  | 7  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 13        |
|   | France  | 108  | 47   | 1                          | 0                     | 5                         | 0                            | 0   | 27   | 0   | 0  | 0   | 122       |
|   | United Kingdom  | 57   | 22   | 1                          | 0                     | 3                         | 0                            | 0   | 9  | 0   | 0  | 3   | 63        |
|   | Hungary   | 3  | 4  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 0   | 5         |
|   | India   | 5  | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 6         |
|   | Ireland   | 9  | 11   | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0   | 19        |
|   | Luxembourg  | 15   | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 2   | 0  | 0   | 17        |
|   | Netherlands   | 29   | 15   | 0                          | 0                     | 1                         | 0                            | 0   | 8  | 0   | 0  | 0   | 35        |
|   | Poland  | 10   | 7  | 0                          | 0                     | 0                         | 4                            | 0   | 0  | 0   | 0  | 0   | 13        |
|   | Portugal  | 6  | 3  | 0                          | 0                     | 1                         | 3                            | 0   | 0  | 0   | 0  | 0   | 5         |
|   | Romania   | 4  | 5  | 0                          | 0                     | 0                         | 2                            | 0   | 0  | 0   | 0  | 0   | 7         |
|   | Russia  | 5  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 7         |
|   | Slovak Republic   | 5  | 3  | 0                          | 0                     | 0                         | 6                            | 0   | 0  | 0   | 0  | 0   | 2         |
|   | Sweden  | 8  | 8  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0   | 15        |
|   | United States   | 21   | 6  | 0                          | 0                     | 0                         | 0                            | 0   | 1  | 0   | 0  | 0   | 26        |
|   | South Africa  | 4  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 6         |
|   | Treaty Partners (de minimis rule applies)   | 33   | 17   | 0                          | 0                     | 0                         | 8                            | 0   | 0  | 0   | 0  | 1   | 41        |
|   | Treaty Partners (Others)  | 3  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0   | 5         |
|   | Total   | 554  | 307  | 2                          | 0                     | 16                        | 33                           | 1   | 126  | 2   | 0  | 3   | 675       |
| Row 2<br>Row 3                              | Notes:  |  |  |                            |                       |                           |                              |   |  |   |  |   |           |
|   | 1) In consideration of the dissolution of the taxpayer, the competent authorities of Italy and Denmark agreed to close the two cases with outcome "any other outcome".  |  |  |                            |                       |                           |                              |   |  |   |  |   |           |
|   | 2) The competent authorities failed to reach an agreement in the bilateral phase with a de minimis partner because a domestic statute of limitation would prevent any resulting agreement from being implemented.   |  |  |                            |                       |                           |                              |   |  |   |  |   |           |
|   | 3) One MAP case with France was not counted in 2019 and therefore the inventory on 1 January 2020 is 108 cases instead of 107 cases. In addition, two MAP cases were mistakenly counted with Spain in 2019 and so, the start inventory is 40 cases instead of 42 cases. |  |  |                            |                       |                           |                              |   |  |   |  |   |           |

| Table 2: Other MAP Cases |  |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |  |
|--------------------------|--|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|--|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2020  | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2020 |  |
|                          |  |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |  |
| Column 1                 | Column 2   | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |  |
| Row 1                    | Austria  | 12   | 2   | 0                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 13  |  |
|                          | Belgium  | 23   | 12  | 1                          | 0                     | 0                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 32  |  |
|                          | Switzerland  | 1  | 11  | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 12  |  |
|                          | Germany  | 32   | 8   | 0                          | 0                     | 1                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 37  |  |
|                          | Denmark  | 7  | 2   | 0                          | 0                     | 0                         | 0                            | 0  | 1  | 0   | 0  | 0                 | 8   |  |
|                          | Spain  | 3  | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 8   |  |
|                          | Finland  | 8  | 2   | 5                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 5   |  |
|                          | France   | 12   | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 17  |  |
|                          | United Kingdom   | 19   | 2   | 0                          | 0                     | 0                         | 1                            | 0  | 1  | 0   | 0  | 0                 | 19  |  |
|                          | Poland   | 7  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 7   |  |
|                          | Sweden   | 1  | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |  |
|                          | United States  | 10   | 2   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 12  |  |
|                          | Treaty Partners (de minimis rule applies)  | 21   | 10  | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 2  | 0                 | 29  |  |
|                          | Total  | 156  | 66  | 6                          | 0                     | 2                         | 1                            | 0  | 6  | 0   | 2  | 0                 | 205   |  |
| Row 2                    | Notes:   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |  |
|                          | One MAP case with Denmark was not counted in 2019 and so, the start inventory is 7 cases instead of 6. In addition, one MAP case with France was not counted and so the start inventory is 12 cases instead of 11. |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |  |

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Austria  | 11.93  | 1.15                   | n.a.                 | n.a.  |
|   | Belgium  | 10.08  | 1.15                   | n.a.                 | n.a.  |
|   | Switzerland  | 35.01  | 1.26                   | 18.75                | 29.80 |
|   | Czech Republic   | 20.33  | 1.08                   | n.a.                 | n.a.  |
|   | Germany  | 23.04  | 3.67                   | 24.67                | 4.71  |
|   | Denmark  | 6.48   | 1.15                   | n.a.                 | n.a.  |
|   | Spain  | 18.89  | 1.34                   | 12.39                | 5.54  |
|   | France   | 20.70  | 1.18                   | 15.90                | 4.87  |
|   | United Kingdom   | 21.48  | 1.13                   | 22.27                | 4.06  |
|   | Hungary  | 10.11  | 1.15                   | n.a.                 | n.a.  |
|   | Ireland  | 40.92  | 0.95                   | n.a.                 | n.a.  |
|   | Luxembourg   | 26.56  | 1.15                   | 2.20                 | 24.36 |
|   | Netherlands  | 18.62  | 1.15                   | 17.88                | 4.16  |
|   | Poland   | 8.92   | 1.15                   | n.a.                 | n.a.  |
|   | Portugal   | 17.17  | 1.10                   | n.a.                 | n.a.  |
|   | Romania  | 10.11  | 1.15                   | n.a.                 | n.a.  |
|   | Slovak Republic  | 10.11  | 1.15                   | n.a.                 | n.a.  |
|   | Sweden   | 40.93  | 0.95                   | n.a.                 | n.a.  |
|   | United States  | 24.59  | 1.15                   | 9.21                 | 15.39 |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 9.61   | 1.15                   | n.a.                 | n.a.  |
|   | Total  | 20.59  | 1.71                   | 17.63                | 6.43  |
| Notes:                                      |  |  |                        |                      |       |



Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

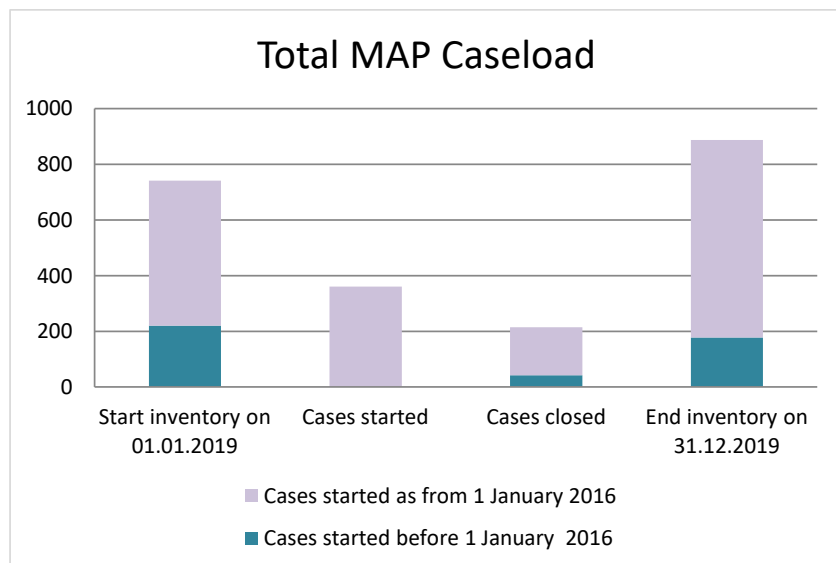
| Table 2: Other MAP Cases |  |  |                        |                      |       |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                    | Austria  | 4.47   | 2.76                   | 0.10                 | 4.37  |
|                          | Belgium  | 15.70  | 1.15                   | 0.84                 | 21.28 |
|                          | Germany  | 19.42  | 0.70                   | 14.89                | 14.24 |
|                          | Denmark  | 15.12  | 1.15                   | 14.30                | 0.82  |
|                          | Finland  | 4.96   | 1.15                   | n.a.                 | n.a.  |
| Row 2                    | United Kingdom   | 28.18  | 1.10                   | 1.28                 | 26.90 |
|                          | Treaty Partners (de minimis rule applies)                | 4.90   | 1.15                   | n.a.                 | n.a.  |
|                          | Total  | 12.70  | 1.16                   | 6.05                 | 16.25 |
| Notes:                   |  |  |                        |                      |       |

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

| Table 3: All MAP Cases |  |  |                        |                      |      |
|------------------------|--|--|------------------------|----------------------|------|
|                        | average time taken (in months) for post-2015 cases from: |  |                        |                      |      |
|                        | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
|                        | Column 1   | Column 2                                     | Column 3               | Column 4             |      |
| Row 1                  | Total Average Time                                       | 19.93  | 1.66                   | 16.86                | 7.08 |
|                        | Notes:   |  |                        |                      |      |

## Italy



| Cases started before 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 100                  | 0             | 13           | 87                 |
| Other cases                         | 120                  | 0             | 29           | 91                 |

| Cases started as from 1 January 2016 | 2019 Start inventory | Cases started | Cases closed | 2019 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 400                  | 283           | 128          | 555                |
| Other cases                          | 121                  | 78            | 45           | 154                |

## Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 59.63        |
| Other cases                         | 56.13        |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

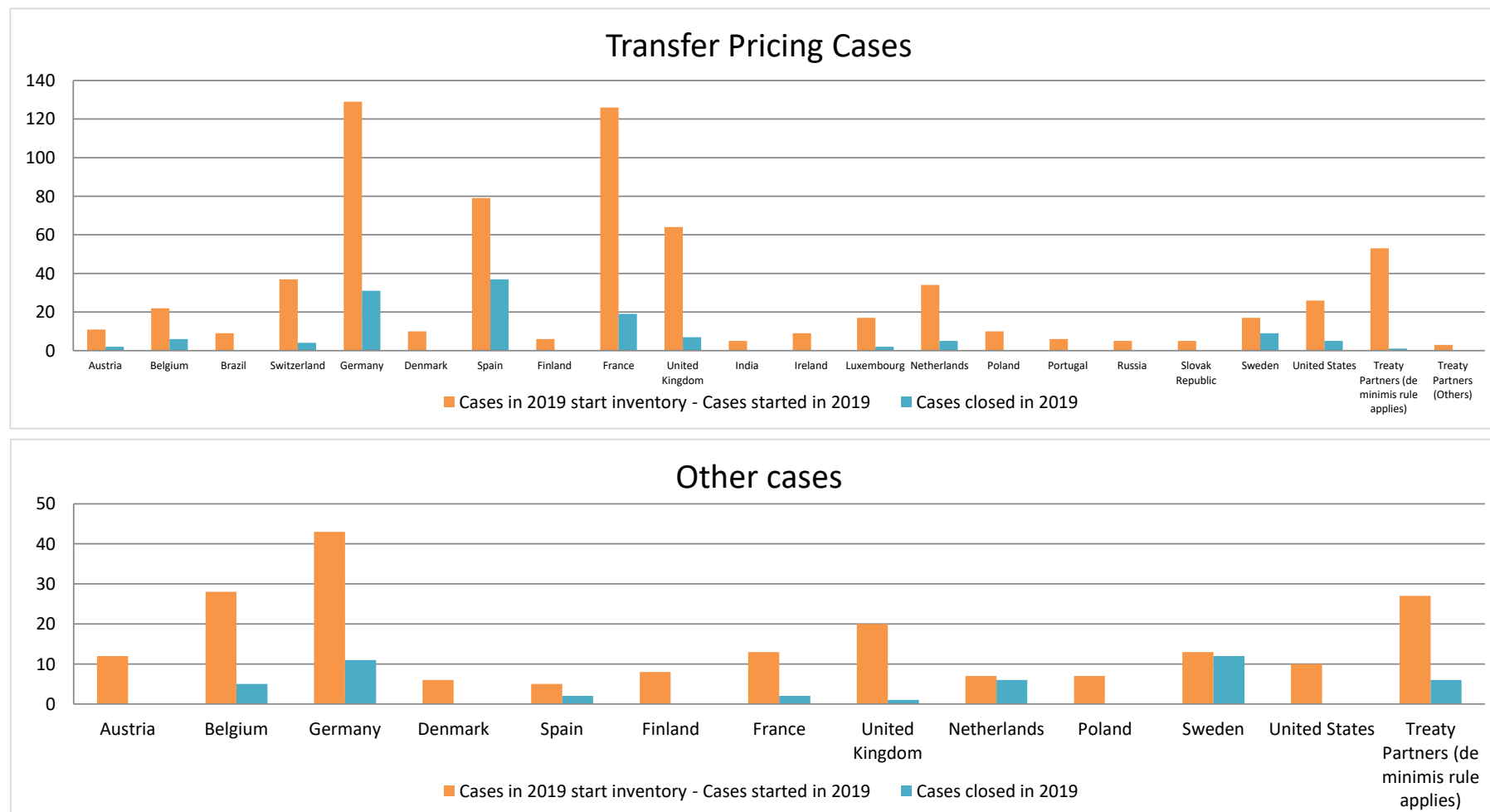
- (i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
- (ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 25.36        | 1.31             | 22.60                | 4.83               |
| Other cases                          | 18.65        | 2.05             | 6.90                 | 15.61              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

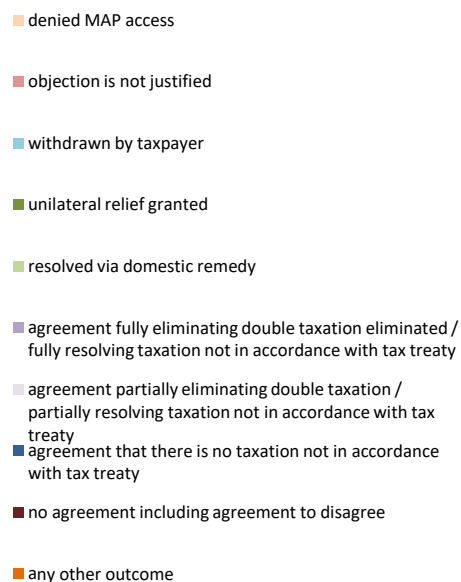
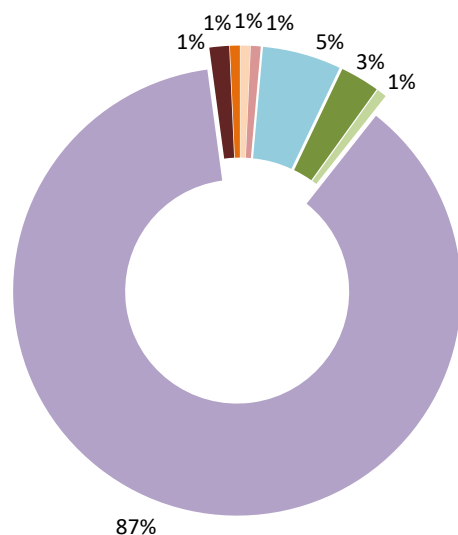
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



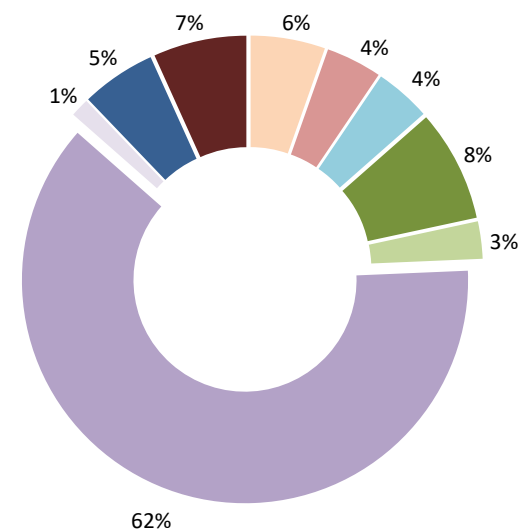
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>1</b>          | <b>1</b>                   | <b>8</b>              | <b>4</b>                  | <b>1</b>                     | <b>123</b>  | <b>0</b>   | <b>0</b>  | <b>2</b>                                     | <b>1</b>          | <b>141</b> |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 0                            | 13  | 0  | 0   | 0  | 0                 | 13         |
| Cases started as from 1 January 2016 | 1                 | 1                          | 8                     | 4                         | 1                            | 110   | 0  | 0   | 2  | 1                 | 128        |
| <b>Other cases (all)</b>             | <b>4</b>          | <b>3</b>                   | <b>3</b>              | <b>6</b>                  | <b>2</b>                     | <b>46</b>   | <b>1</b>   | <b>4</b>  | <b>5</b>                                     | <b>0</b>          | <b>74</b>  |
| Cases started before 1 January 2016  | 0                 | 1                          | 0                     | 1                         | 1                            | 23  | 0  | 1   | 2  | 0                 | 29         |
| Cases started as from 1 January 2016 | 4                 | 2                          | 3                     | 5                         | 1                            | 23  | 1  | 3   | 3  | 0                 | 45         |
| <b>All cases</b>                     | <b>5</b>          | <b>4</b>                   | <b>11</b>             | <b>10</b>                 | <b>3</b>                     | <b>169</b>  | <b>1</b>   | <b>4</b>  | <b>7</b>                                     | <b>1</b>          | <b>215</b> |

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

|   | category of cases       | no. of pre-2016 cases in MAP inventory on 1 January 2019 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019 | average time taken (in months) for closing pre-2016 cases during the reporting period |                   |
|---|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
|   |                         |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree |   |   | any other outcome |
|   | Column 1                | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12   | Column 13   | Column 14         |
| Row 1   | Attribution/ Allocation | 100  | 0   | 0                          | 0                     | 0                         | 0                            | 13   | 0  | 0   | 0  | 0   | 87  | 59.63             |
| Row 2   | Others                  | 120  | 0   | 1                          | 0                     | 1                         | 1                            | 23   | 0  | 1   | 2  | 0   | 91  | 56.13             |
| Row 3   | Total                   | 220  | 0   | 1                          | 0                     | 1                         | 1                            | 36   | 0  | 1   | 2  | 0   | 178   | 57.21             |
| <p><u>Notes:</u></p> <p>1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br/>The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> <p>2) The definition of attribution/allocation MAP cases and other MAP cases are the following:<br/>- Attribution/Allocation MAP cases: an attribution/allocation MAP case is a MAP case where the taxpayers' MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Art. 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Art. 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.<br/>- Other MAP cases: any MAP case that is not an attribution/allocation MAP case.</p> <p>3) The average time taken to close pre-2016 cases was computed by applying the following rules:<br/>(i) the start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and<br/>(ii) the end date: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.</p> |                         |  |   |                            |                       |                           |                              |  |  |   |  |   |   |                   |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner                              | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1                                    | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1                                       |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
| Austria                                     | 3   | 8  | 0  | 0                          | 0                     | 0                         | 0                            | 2   | 0  | 0   | 0  | 0                 | 9   |
| Belgium                                     | 12  | 10   | 0  | 0                          | 0                     | 0                         | 0                            | 6   | 0  | 0   | 0  | 0                 | 16  |
| Brazil                                      | 6   | 3  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 9   |
| Switzerland                                 | 23  | 14   | 0  | 0                          | 0                     | 0                         | 0                            | 4   | 0  | 0   | 0  | 0                 | 33  |
| Germany                                     | 90  | 39   | 0  | 1                          | 2                     | 1                         | 1                            | 26  | 0  | 0   | 0  | 0                 | 98  |
| Denmark                                     | 5   | 5  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
| Spain                                       | 45  | 34   | 0  | 0                          | 1                     | 1                         | 0                            | 35  | 0  | 0   | 0  | 0                 | 42  |
| Finland                                     | 5   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |
| France                                      | 70  | 56   | 0  | 0                          | 2                     | 0                         | 0                            | 17  | 0  | 0   | 0  | 0                 | 107   |
| United Kingdom                              | 40  | 24   | 0  | 0                          | 0                     | 1                         | 0                            | 5   | 0  | 0   | 0  | 1                 | 57  |
| India                                       | 4   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
| Ireland                                     | 3   | 6  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 9   |
| Luxembourg                                  | 11  | 6  | 0  | 0                          | 0                     | 1                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 15  |
| Netherlands                                 | 21  | 13   | 0  | 0                          | 1                     | 0                         | 0                            | 2   | 0  | 0   | 2  | 0                 | 29  |
| Poland                                      | 5   | 5  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
| Portugal                                    | 4   | 2  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |
| Russia                                      | 2   | 3  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
| Slovak Republic                             | 1   | 4  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
| Sweden                                      | 9   | 8  | 0  | 0                          | 1                     | 0                         | 0                            | 8   | 0  | 0   | 0  | 0                 | 8   |
| United States                               | 16  | 10   | 0  | 0                          | 1                     | 0                         | 0                            | 4   | 0  | 0   | 0  | 0                 | 21  |
| Treaty Partners (de minimis rule applies)   | 23  | 30   | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 52  |
| Treaty Partners (Others)                    | 2   | 1  | 0  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 3   |
| Total                                       | 400   | 283  | 1  | 1                          | 8                     | 4                         | 1                            | 110   | 0  | 0   | 2  | 1                 | 555   |
| Notes:                                      |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

| Table 2: Other MAP Cases |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2019 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2019 |
|                          |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1                 | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1                    | Austria   | 11   | 1   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 12  |
|                          | Belgium   | 12   | 16  | 0                          | 2                     | 1                         | 1                            | 0  | 1  | 0   | 0  | 0                 | 23  |
|                          | Germany   | 30   | 13  | 0                          | 0                     | 1                         | 0                            | 0  | 10   | 0   | 0  | 0                 | 32  |
|                          | Denmark   | 3  | 3   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |
|                          | Spain   | 4  | 1   | 1                          | 0                     | 0                         | 0                            | 1  | 0  | 0   | 0  | 0                 | 3   |
|                          | Finland   | 3  | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 8   |
|                          | France  | 10   | 3   | 1                          | 0                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 11  |
|                          | United Kingdom  | 10   | 10  | 0                          | 0                     | 0                         | 1                            | 0  | 0  | 0   | 0  | 0                 | 19  |
|                          | Netherlands   | 6  | 1   | 1                          | 0                     | 0                         | 0                            | 0  | 1  | 0   | 3  | 1                 | 1   |
|                          | Poland  | 3  | 4   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 7   |
|                          | Sweden  | 7  | 6   | 0                          | 0                     | 0                         | 0                            | 0  | 9  | 1   | 0  | 2                 | 1   |
|                          | United States   | 2  | 8   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 10  |
|                          | Treaty Partners (de minimis rule applies)                 | 20   | 7   | 1                          | 0                     | 0                         | 3                            | 0  | 2  | 0   | 0  | 0                 | 21  |
|                          | Total   | 121  | 78  | 4                          | 2                     | 3                         | 5                            | 1  | 23   | 1   | 3  | 3                 | 154   |
| Row 2                    | Notes:  |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|                          |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |



Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Austria  | 8.76   | 1.15                   | n.a.                 | n.a.  |
|   | Belgium  | 23.52  | 1.12                   | 20.28                | 3.24  |
|   | Switzerland  | 19.92  | 1.15                   | 3.95                 | 15.91 |
|   | Germany  | 30.00  | 1.97                   | 32.68                | 1.32  |
|   | Spain  | 25.41  | 1.08                   | 16.62                | 8.62  |
|   | France   | 25.43  | 1.14                   | 23.06                | 2.37  |
|   | United Kingdom   | 25.02  | 0.97                   | 31.23                | 1.23  |
|   | Luxembourg   | 7.08   | 1.15                   | 3.12                 | 4.93  |
|   | Netherlands  | 25.01  | 1.06                   | 17.36                | 10.04 |
|   | Sweden   | 25.63  | 1.10                   | 25.58                | 0.45  |
|   | United States  | 21.05  | 1.15                   | 17.48                | 7.70  |
|   | Treaty Partners (de minimis rule applies)                | 4.41   | 1.15                   | n.a.                 | n.a.  |
| Row 2                                       | Total  | 25.36  | 1.31                   | 22.60                | 4.83  |
| Notes:                                      |  |  |                        |                      |       |

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

| Table 2: Other MAP Cases |  |  |                        |                      |       |
|--------------------------|--|--|------------------------|----------------------|-------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                    | Belgium  | 19.01  | 1.09                   | 9.67                 | 24.89 |
|                          | Germany  | 31.74  | 4.88                   | 13.46                | 18.18 |
|                          | Spain  | 19.91  | 1.79                   | 0.00                 | 37.55 |
|                          | France   | 2.10   | 1.15                   | n.a.                 | n.a.  |
|                          | United Kingdom   | 22.72  | 1.15                   | n.a.                 | n.a.  |
|                          | Netherlands  | 12.66  | 1.45                   | 4.88                 | 9.01  |
|                          | Sweden   | 15.43  | 0.87                   | 0.35                 | 15.39 |
| Row 2                    | Treaty Partners (de minimis rule applies)                | 11.18  | 1.18                   | 12.92                | 6.17  |
|                          | Total  | 18.65  | 2.05                   | 6.90                 | 15.61 |
| Notes:                   |  |  |                        |                      |       |

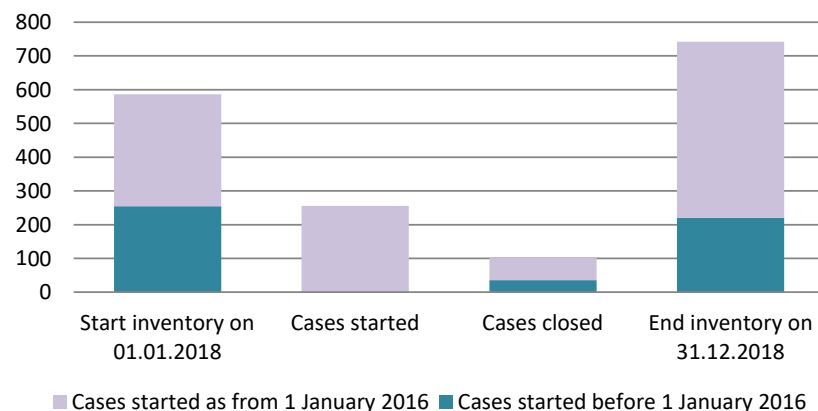
Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

| Table 3: All MAP Cases |                    |  |  |                        |                      |
|------------------------|--------------------|--|--|------------------------|----------------------|
|                        |                    | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                        |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|                        |                    | Column 1   | Column 2                                     | Column 3               | Column 4             |
|                        |                    | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 1                  | Total Average Time | 23.62  | 1.50   | 19.16                  | 7.19                 |
|                        | Notes:             |  |  |                        |                      |

## Italy

### Total MAP Caseload



| Cases started before 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 131                  | 0             | 31           | 100                |
| Other cases                         | 124                  | 0             | 4            | 120                |

| Cases started as from 1 January 2016 | 2018 Start inventory | Cases started | Cases closed | 2018 End inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 264                  | 196           | 59           | 401                |
| Other cases                          | 68                   | 60            | 7            | 121                |

### Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 58.08        |
| Other cases                         | 48.01        |

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

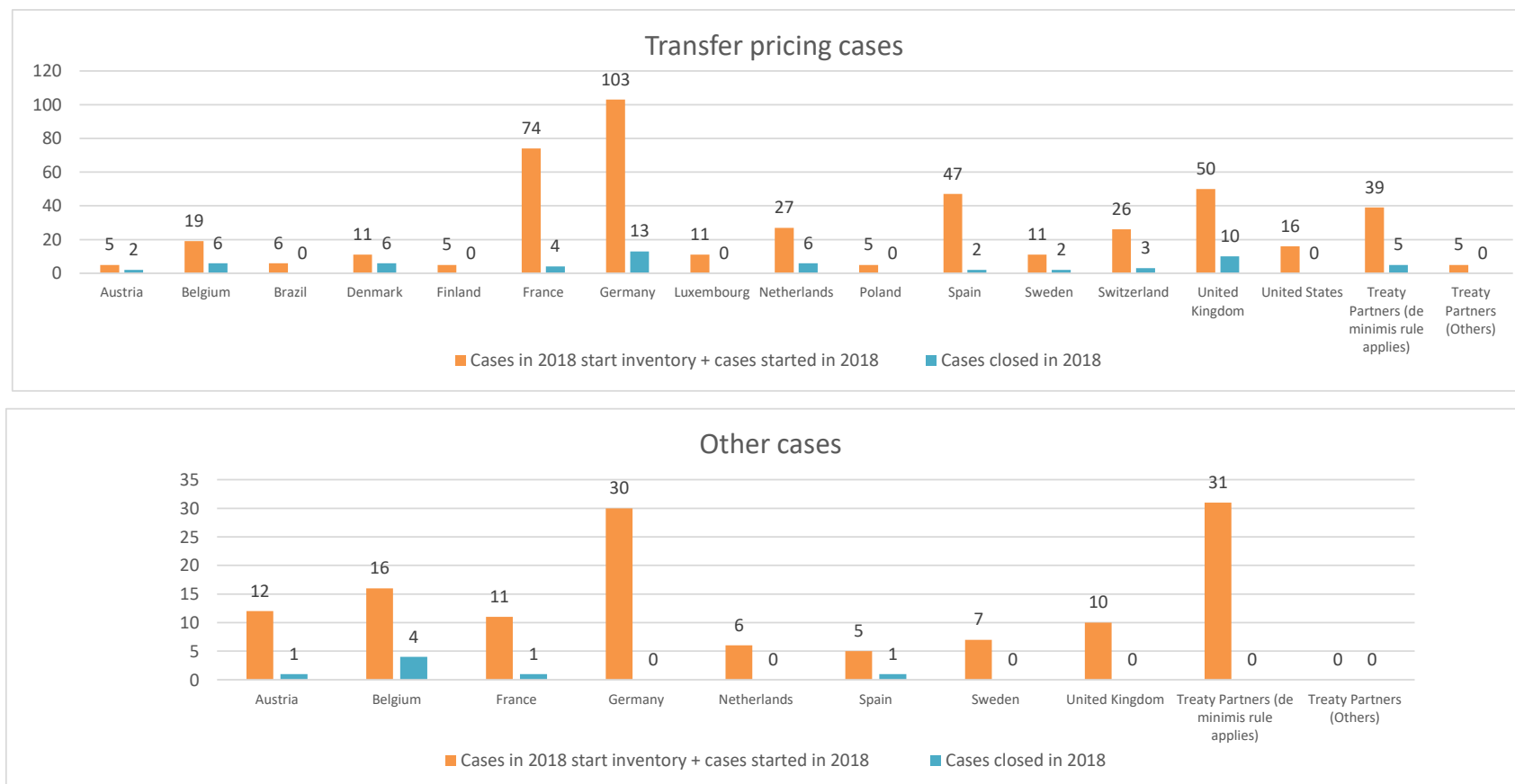
- (i) the start date is the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer and
- (ii) the end date is one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 14.34        | 1.55             | 16.83                | 2.35               |
| Other cases                          | 6.96         | 1.11             | n.a.                 | n.a.               |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

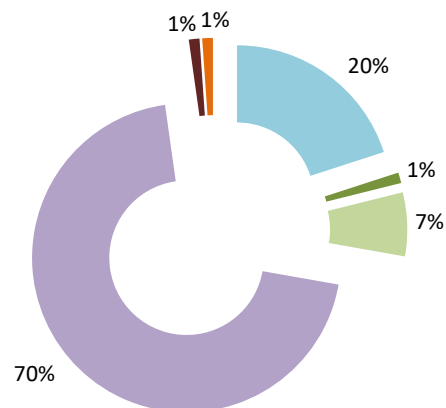
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



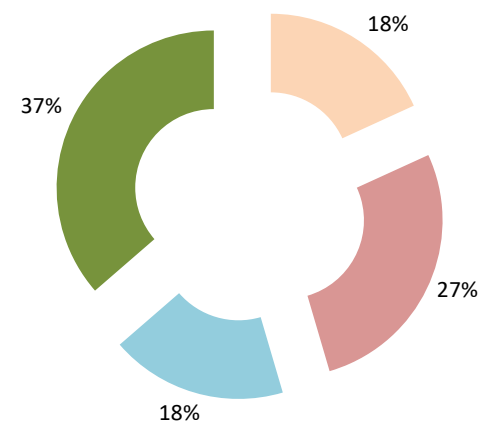
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes - TP cases



## MAP Outcomes - other cases



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total      |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|------------|
| <b>Transfer pricing cases (all)</b>  | <b>0</b>          | <b>0</b>                   | <b>18</b>             | <b>1</b>                  | <b>6</b>                     | <b>63</b>   | <b>0</b>   | <b>0</b>  | <b>1</b>                                     | <b>1</b>          | <b>90</b>  |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 0                         | 0                            | 31  | 0  | 0   | 0  | 0                 | 31         |
| Cases started as from 1 January 2016 | 0                 | 0                          | 18                    | 1                         | 6                            | 32  | 0  | 0   | 1  | 1                 | 59         |
| <b>Other cases (all)</b>             | <b>2</b>          | <b>3</b>                   | <b>2</b>              | <b>4</b>                  | <b>0</b>                     | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>                                     | <b>0</b>          | <b>11</b>  |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 4                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 4          |
| Cases started as from 1 January 2016 | 2                 | 3                          | 2                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7          |
| <b>All cases</b>                     | <b>2</b>          | <b>3</b>                   | <b>20</b>             | <b>5</b>                  | <b>6</b>                     | <b>63</b>   | <b>0</b>   | <b>0</b>  | <b>1</b>                                     | <b>1</b>          | <b>101</b> |

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

|       | category of cases       | no. of pre-2016 cases in MAP inventory on 1 January 2018 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  |                   | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2018 | average time taken (in months) for closing pre-2016 cases during the reporting period |
|-------|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|---|
|       |                         |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |   |
|       | Column 1                | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12         | Column 13   | Column 14   |
| Row 1 | Attribution/ Allocation | 131  | 0   | 0                          | 0                     | 0                         | 0                            | 31   | 0  | 0   | 0  | 0                 | 100   | 58.08   |
| Row 2 | Others                  | 124  | 0   | 0                          | 0                     | 4                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 120   | 48.01   |
| Row 3 | Total                   | 255  | 0   | 0                          | 0                     | 4                         | 0                            | 31   | 0  | 0   | 0  | 0                 | 220   | 56.93   |

Notes:

- 1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".
- 2) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".
- 3) The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:
  - (i) Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (b) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.
  - (ii) Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.
- 4) The "average time taken" reported in Column 14 is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

| Table 1: Attribution / Allocation MAP Cases   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner  | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
|   |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1  | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1   | Austria   | 2  | 3  | 0                          | 0                     | 1                         | 0                            | 0   | 1  | 0   | 0  | 0                 | 3   |
|   | Belgium   | 13   | 6  | 0                          | 0                     | 2                         | 0                            | 1   | 3  | 0   | 0  | 0                 | 13  |
|   | Brazil  | 2  | 4  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |
|   | Denmark   | 8  | 3  | 0                          | 0                     | 1                         | 0                            | 1   | 4  | 0   | 0  | 0                 | 5   |
|   | Finland   | 4  | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | France  | 39   | 35   | 0                          | 0                     | 2                         | 0                            | 0   | 2  | 0   | 0  | 0                 | 70  |
|   | Germany   | 61   | 42   | 0                          | 0                     | 3                         | 0                            | 1   | 9  | 0   | 0  | 0                 | 90  |
|   | Luxembourg  | 3  | 8  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 11  |
|   | Netherlands   | 11   | 16   | 0                          | 0                     | 1                         | 0                            | 0   | 5  | 0   | 0  | 0                 | 21  |
|   | Poland  | 4  | 1  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | Spain   | 28   | 19   | 0                          | 0                     | 1                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 45  |
|   | Sweden  | 9  | 2  | 0                          | 0                     | 1                         | 0                            | 1   | 0  | 0   | 0  | 0                 | 9   |
|   | Switzerland   | 16   | 10   | 0                          | 0                     | 1                         | 0                            | 0   | 2  | 0   | 0  | 0                 | 23  |
|   | United Kingdom  | 29   | 21   | 0                          | 0                     | 3                         | 1                            | 1   | 5  | 0   | 0  | 0                 | 40  |
|   | United States   | 9  | 7  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 16  |
| Row 2   | Treaty Partners ( <i>de minimis</i> rule applies)         | 23   | 16   | 0                          | 0                     | 2                         | 0                            | 0   | 1  | 0   | 0  | 1                 | 34  |
| Row 3   | Treaty Partners (Others)                                  | 3  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 5   |
|   | Total   | 264  | 196  | 0                          | 0                     | 18                        | 1                            | 6   | 32   | 0   | 0  | 1                 | 401   |
| Notes   |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
| 1) Following further discussions, the competent authorities of Italy and the Netherlands agreed to modify the no. of cases in MAP inventory on 1 January 2018.                    |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
| 2) One case has been included among the cases closed with outcome "any other outcome" since the foreign related company has been liquidated, with no legal successors whatsoever. |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |



Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

| Table 2: Other MAP Cases  |   |  |   |                            |                       |                           |                              |   |  |   |  |                   |   |
|---|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner  | no. of post-2015 cases in MAP inventory on 1 January 2018 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2018 |
|   |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1  | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1   |   |  |   |                            |                       |                           |                              |   |  |   |  |                   |   |
| Austria   | 4   | 8  | 1   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 11  |
| Belgium   | 9   | 7  | 1   | 2                          | 1                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 12  |
| France  | 2   | 9  | 0   | 1                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
| Germany   | 22  | 8  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 30  |
| Netherlands   | 1   | 5  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 6   |
| Spain   | 4   | 1  | 0   | 0                          | 1                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 4   |
| Sweden  | 3   | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 7   |
| United Kingdom  | 6   | 4  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
| Row 2   | Treaty Partners ( <i>de minimis</i> rule applies)         | 17   | 14  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 31  |
| Row 3   | Treaty Partners (Others)                                  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 0   |
|   | Total   | 68   | 60  | 2                          | 3                     | 2                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 121   |
| Notes:  |   |  |   |                            |                       |                           |                              |   |  |   |  |                   |   |
| Following further analysis, one MAP case has been added to the number of post-2015 other cases pending on 1 January 2018 with one of the treaty partners falling under the de minimis rule. |   |  |   |                            |                       |                           |                              |   |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |       |
|---|--|--|------------------------|----------------------|-------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |       |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |       |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |       |
| Row 1                                       | Austria  | 14.27  | 1.15                   | n.a.                 | n.a.  |
|   | Belgium  | 14.1   | 1.04                   | 17.26                | 0.52  |
|   | Denmark  | 9.78   | 2.12                   | 9.71                 | 0.48  |
|   | France   | 16.01  | 1.17                   | 13.7                 | 6.4   |
|   | Germany  | 16.65  | 2.64                   | 22.22                | 0.98  |
|   | Netherlands  | 15.62  | 1.01                   | 17.12                | 3.01  |
|   | Spain  | 8.96   | 1.15                   | n.a.                 | n.a.  |
|   | Sweden   | 8.96   | 1.15                   | n.a.                 | n.a.  |
|   | Switzerland  | 18.37  | 1.15                   | 21.11                | 0.53  |
|   | United Kingdom   | 14.11  | 1.01                   | 16.49                | 3.18  |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 13.57  | 1.39                   | 4.93                 | 11.77 |
| Row 3                                       | Treaty Partners (Others)                                 | n.a.   | n.a.                   | n.a.                 | n.a.  |
|   | Total Average Time                                       | 14.34  | 1.55                   | 16.83                | 2.35  |
| Notes:                                      |  |  |                        |                      |       |

Annex B

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

| Table 2: Other MAP Cases |   |  |  |                        |                      |
|--------------------------|---|--|--|------------------------|----------------------|
| Treaty Partner           |   | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                          |   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1                 |   | Column 2   | Column 3                                     | Column 4               | Column 5             |
| Row 1                    | Austria   | 5.39   | 1.15   | n.a.                   | n.a.                 |
|                          | Belgium   | 3.3  | 1.07   | n.a.                   | n.a.                 |
|                          | France  | 26.87  | 1.17   | n.a.                   | n.a.                 |
|                          | Spain   | 3.25   | 1.15   | n.a.                   | n.a.                 |
| Row 2                    | Treaty Partners ( <i>de minimis</i> rule applies) | n.a.   | n.a.   | n.a.                   | n.a.                 |
| Row 3                    | Treaty Partners (Others)                          | n.a.   | n.a.   | n.a.                   | n.a.                 |
| Total Average Time       |   | 6.96   | 1.11   | n.a.                   | n.a.                 |
| Notes:                   |   |  |  |                        |                      |

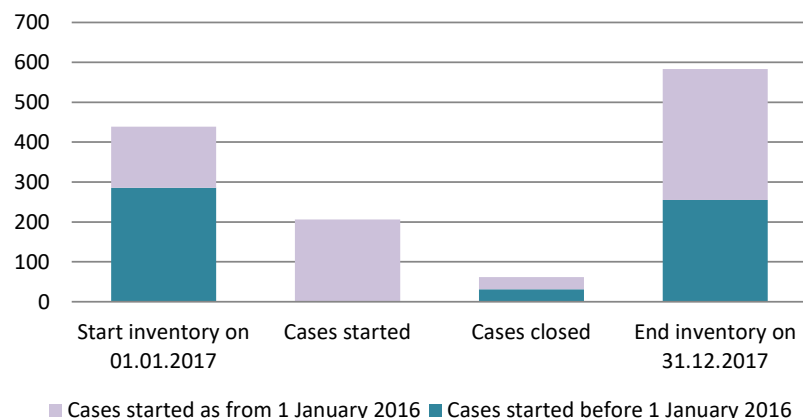
**Annex B**

**MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases**

| Table 3: All MAP Cases |  |  |                        |                      |      |
|------------------------|--|--|------------------------|----------------------|------|
|                        | average time taken (in months) for post-2015 cases from: |  |                        |                      |      |
|                        | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |      |
|                        | Column 1   | Column 2                                     | Column 3               | Column 4             |      |
| Row 1                  | Total Average Time                                       | 13.55  | 1.50                   | 16.83                | 2.35 |
|                        | Notes:   |  |                        |                      |      |

## Italy

### Total MAP Caseload



| Cases started before 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases              | 157                  | 0             | 26           | 131                |
| Other cases                         | 129                  | 0             | 5            | 124                |

| Cases started as from 1 January 2016 | 2017 start inventory | Cases started | Cases closed | 2017 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases               | 135                  | 148           | 22           | 261                |
| Other cases                          | 18                   | 58            | 9            | 67                 |

### Average time needed to close MAP cases (in months)

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 56.29        |
| Other cases                         | 30.00        |

The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) the start date is the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer and
- (ii) the end date is one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process or the date of the closing letter received from the other competent authority or the date of the judgment that resolved the dispute at stake.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 10.90        | 1.05             | 4.31                 | 6.58               |
| Other cases                          | 7.05         | 3.46             | 1.69                 | 10.44              |

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

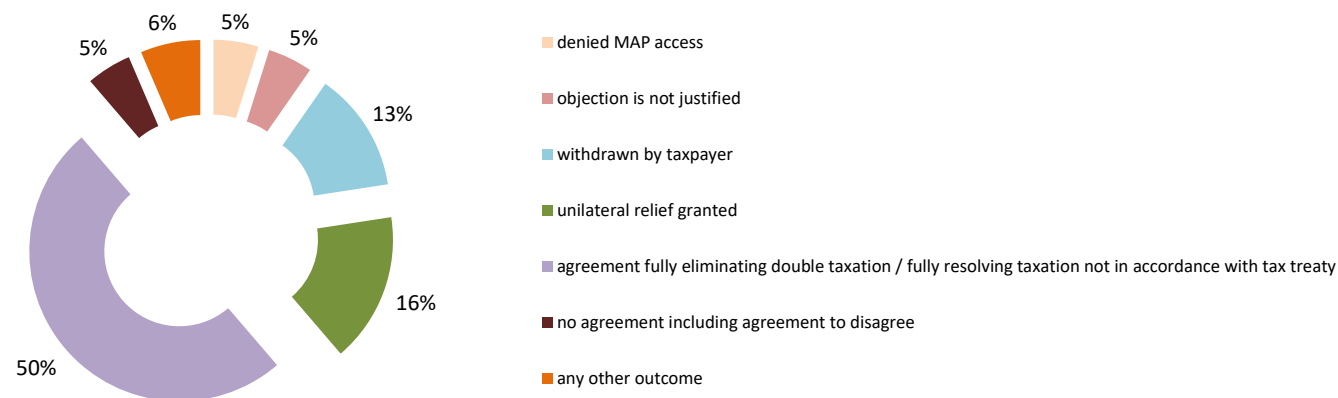
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

## MAP Outcomes



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|-------|
| <b>Transfer pricing cases (all)</b>  | 3                 | 0                          | 6                     | 7                         | 0                            | 28   | 0  | 0   | 0  | 4                 | 48    |
| Cases started before 1 January 2016  | 0                 | 0                          | 0                     | 3                         | 0                            | 21   | 0  | 0   | 0  | 2                 | 26    |
| Cases started as from 1 January 2016 | 3                 | 0                          | 6                     | 4                         | 0                            | 7  | 0  | 0   | 0  | 2                 | 22    |
| <b>Other cases (all)</b>             | 0                 | 3                          | 2                     | 3                         | 0                            | 3  | 0  | 0   | 3  | 0                 | 14    |
| Cases started before 1 January 2016  | 0                 | 0                          | 1                     | 2                         | 0                            | 1  | 0  | 0   | 1  | 0                 | 5     |
| Cases started as from 1 January 2016 | 0                 | 3                          | 1                     | 1                         | 0                            | 2  | 0  | 0   | 2  | 0                 | 9     |
| <b>All cases</b>                     | 3                 | 3                          | 8                     | 10                        | 0                            | 31   | 0  | 0   | 3  | 4                 | 62    |

Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

|  | category of cases       | no. of pre-2016 cases in MAP inventory on 1 January 2017 | number of pre-2016 cases closed during the reporting period by outcome: |                            |                       |                           |                              |  |  |   |  | no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017 | average time taken (in months) for closing pre-2016 cases during the reporting period |                   |
|--|-------------------------|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|---|---|-------------------|
|  |                         |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree |   |   | any other outcome |
|  | Column 1                | Column 2   | Column 3  | Column 4                   | Column 5              | Column 6                  | Column 7                     | Column 8   | Column 9   | Column 10   | Column 11                                    | Column 12   | Column 13   | Column 14         |
| Row 1  | Attribution/ Allocation | 157  | 0   | 0                          | 0                     | 3                         | 0                            | 21   | 0  | 0   | 0  | 2   | 131   | 56.29             |
| Row 2  | Others                  | 129  | 0   | 0                          | 1                     | 2                         | 0                            | 1  | 0  | 0   | 1  | 0   | 124   | 30.00             |
| Row 3  | Total                   | 286  | 0   | 0                          | 1                     | 5                         | 0                            | 22   | 0  | 0   | 1  | 2   | 255   | 52.05             |
| <u>Notes:</u><br>(1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br>(2) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".<br>(3) The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:<br>Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.<br>Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.<br>(4) The "average time taken" reported in Column 14 is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes". |                         |  |   |                            |                       |                           |                              |  |  |   |  |   |   |                   |



Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| Table 1: Attribution / Allocation MAP Cases  |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |
|--|---|--|--|----------------------------|-----------------------|---------------------------|------------------------------|---|--|---|--|-------------------|---|
| Treaty Partner   | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome: |                            |                       |                           |                              |   |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |
|  |   |  | denied MAP access  | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1   | Column 2  | Column 3   | Column 4   | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9  | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1  | Belgium   | 7  | 7  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 13  |
|  | Denmark   | 1  | 9  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 2                 | 8   |
|  | France  | 23   | 23   | 0                          | 0                     | 0                         | 2                            | 0   | 5  | 0   | 0  | 0                 | 39  |
|  | Germany   | 31   | 31   | 0                          | 0                     | 0                         | 0                            | 0   | 1  | 0   | 0  | 0                 | 61  |
|  | Netherlands   | 4  | 7  | 1                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 10  |
|  | Spain   | 18   | 12   | 1                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 28  |
|  | Sweden  | 4  | 6  | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 9   |
|  | Switzerland   | 10   | 7  | 0                          | 0                     | 0                         | 0                            | 0   | 1  | 0   | 0  | 0                 | 16  |
|  | United Kingdom  | 12   | 18   | 0                          | 0                     | 1                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 29  |
|  | United States   | 5  | 6  | 0                          | 0                     | 1                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 9   |
| Row 2  | Treaty Partners ( <i>de minimis</i> rule applies)         | 19   | 20   | 1                          | 0                     | 1                         | 1                            | 0   | 0  | 0   | 0  | 0                 | 36  |
| Row 3  | Treaty Partners (Others)                                  | 1  | 2  | 0                          | 0                     | 0                         | 0                            | 0   | 0  | 0   | 0  | 0                 | 3   |
|  | Total   | 135  | 148  | 3                          | 0                     | 6                         | 4                            | 0   | 7  | 0   | 0  | 2                 | 261   |
| <b>Notes</b><br>According to further information provided by one competent authority, one MAP case has been added in the number of post-2015 allocation/attribution cases pending on 1 January 2017. |   |  |  |                            |                       |                           |                              |   |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| Table 2: Other MAP Cases |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |
|--------------------------|---|--|---|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|---|
| Treaty Partner           | no. of post-2015 cases in MAP inventory on 1 January 2017 | no. of post-2015 cases started during the reporting period | number of post-2015 cases closed during the reporting period by outcome |                            |                       |                           |                              |  |  |   |  |                   | no. of post-2015 cases remaining in MAP inventory on 31 December 2017 |
|                          |   |  | denied MAP access   | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome |   |
| Column 1                 | Column 2  | Column 3   | Column 4  | Column 5                   | Column 6              | Column 7                  | Column 8                     | Column 9   | Column 10  | Column 11   | Column 12                                    | Column 13         | Column 14   |
| Row 1                    | Belgium   | 3  | 8   | 0                          | 1                     | 1                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 9   |
|                          | Germany   | 5  | 18  | 0                          | 0                     | 0                         | 1                            | 0  | 0  | 0   | 0  | 0                 | 22  |
|                          | Sweden  | 2  | 3   | 0                          | 0                     | 0                         | 0                            | 0  | 2  | 0   | 0  | 0                 | 3   |
|                          | United Kingdom  | 1  | 5   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 6   |
| Row 2                    | Treaty Partners ( <i>de minimis</i> rule applies)         | 7  | 24  | 0                          | 2                     | 0                         | 0                            | 0  | 0  | 0   | 2  | 0                 | 27  |
| Row 3                    | Treaty Partners (Others)                                  | 0  | 0   | 0                          | 0                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 0   |
|                          | Total   | 18   | 58  | 0                          | 3                     | 1                         | 1                            | 0  | 2  | 0   | 2  | 0                 | 67  |
| Notes:                   |   |  |   |                            |                       |                           |                              |  |  |   |  |                   |   |

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| Table 1: Attribution / Allocation MAP Cases |  |  |                        |                      |
|---|--|--|------------------------|----------------------|
| Treaty Partner                              | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|   | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1                                    | Column 2   | Column 3                                     | Column 4               | Column 5             |
| Row 1                                       | Belgium  | 12.00  | 1.15                   |                      |
|   | Denmark  | 14.50  | 1.15                   |                      |
|   | France   | 14.37  | 1.15                   | 5.14                 |
|   | Germany  | 6.18   | 1.15                   | 7.85                 |
|   | Netherlands  | 12.07  | 0.92                   |                      |
|   | Spain  | 12.03  | 1.04                   |                      |
|   | Sweden   | 2.96   | 0.26                   |                      |
|   | Switzerland  | 3.72   | 1.15                   |                      |
|   | United Kingdom   | 12.00  | 1.15                   |                      |
|   | United States  | 6.36   | 1.15                   |                      |
| Row 2                                       | Treaty Partners (de minimis rule applies)                | 8.15   | 0.89                   | 0.13                 |
| Row 3                                       | Treaty Partners (Others)                                 |  |                        | 0.23                 |
|   | Total Average Time                                       | 10.90  | 1.05                   | 4.31                 |
|   | Notes:   |  |                        | 6.58                 |

Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| Table 2: Other MAP Cases |  |  |                        |                      |
|--------------------------|--|--|------------------------|----------------------|
| Treaty Partner           | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                          | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
| Column 1                 | Column 2   | Column 3                                     | Column 4               | Column 5             |
| Row 1                    | Belgium  | 2.58   | 1.15                   |                      |
|                          | Germany  | 13.55  | 4.11                   |                      |
|                          | Sweden   | 8.40   | 0.69                   | 2.53                 |
| Row 2                    | Treaty Partners ( <i>de minimis</i> rule applies)        | 6.98   | 5.84                   | 0.00                 |
| Row 3                    | Treaty Partners (Others)                                 |  |                        |                      |
|                          | Total Average Time                                       | 7.05   | 3.46                   | 1.69                 |
|                          | Notes:   |  |                        |                      |

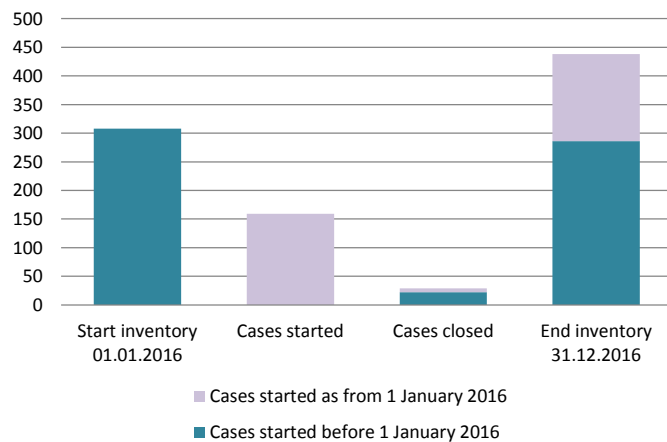
Annex B

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

| Table 3: All MAP Cases |                    |  |  |                        |                      |
|------------------------|--------------------|--|--|------------------------|----------------------|
|                        |                    | average time taken (in months) for post-2015 cases from: |  |                        |                      |
|                        |                    | "Start" to "End"   | Receipt of taxpayer's MAP request to "Start" | "Start" to Milestone 1 | Milestone 1 to "End" |
|                        |                    | Column 1   | Column 2                                     | Column 3               | Column 4             |
| Row 1                  | Total Average Time | 9.78   | 1.75   | 3.43                   | 7.87                 |
|                        | Notes:             |  |  |                        |                      |

## Italy

### Total MAP Caseload



| Cases started before 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases              | 161             | 0             | 4            | 157           |
| Other cases                         | 147             | 0             | 18           | 129           |

(1) The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes" (available at [www.oecd.org/ctp/dispute/38055311.pdf](http://www.oecd.org/ctp/dispute/38055311.pdf)). In this respect, the cases that were submitted only under the EU Arbitration Convention were not included in the MAP statistics.

(2) The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

(3) The definitions of "Transfer pricing MAP Cases" and "Other MAP Cases" are the following:  
 Transfer pricing MAP Cases: MAP cases where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).

Other MAP Cases: Any MAP case that is not a transfer pricing case.

(4) The "average cycle time for cases completed, closed or withdrawn during the reporting period" reported in Column 14 is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".

| Cases started as from 1 January 2016 | Start inventory | Cases started | Cases closed | End inventory |
|--------------------------------------|-----------------|---------------|--------------|---------------|
| Transfer pricing cases               | 0               | 139           | 5            | 134           |
| Other cases                          | 0               | 20            | 2            | 18            |

### Average time needed to close MAP cases

| Cases started before 1 January 2016 | Average time |
|-------------------------------------|--------------|
| Transfer pricing cases              | 14.75        |
| Other cases                         | 39.44        |

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules:

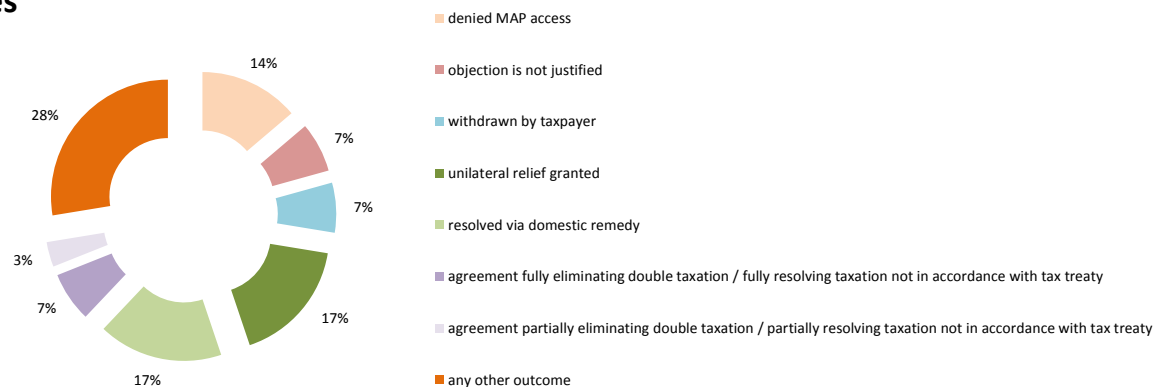
- (i) start date: the date of filing of the MAP request to the Italian competent authority or the date of receipt of the notification letter from the competent authority that received the MAP request from the taxpayer; and
- (ii) end date: one of the following ones: the date when the taxpayer is informed of the outcome of the MAP process, or the date of the closing letter received from the other competent authority, or the date of the judgment that resolved the dispute at stake.

The average time is calculated by first aggregating the number of months it took to complete or close each case (including any withdrawn case) that was completed, closed or withdrawn during the reporting period, from the date of initiation until the date of completion, closure or withdrawal. The second step is to divide this aggregated number of months by the total number of such completed, closed, and withdrawn cases.

| Cases started as from 1 January 2016 | Start to End | Receipt to Start | Start to Milestone 1 | Milestone 1 to End |
|--------------------------------------|--------------|------------------|----------------------|--------------------|
| Transfer pricing cases               | 4.96         | 1.15             | n.a.                 | n.a.               |
| Other cases                          | 2.28         | 1.15             | n.a.                 | n.a.               |

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## MAP Outcomes



| Cases closed by outcome              | denied MAP access | objection is not justified | withdrawn by taxpayer | unilateral relief granted | resolved via domestic remedy | agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty | agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty | agreement that there is no taxation not in accordance with tax treaty | no agreement including agreement to disagree | any other outcome | Total |
|--------------------------------------|-------------------|----------------------------|-----------------------|---------------------------|------------------------------|--|--|---|--|-------------------|-------|
| <b>Transfer pricing cases (all)</b>  | 4                 | 0                          | 1                     | 0                         | 2                            | 1  | 1  | 0   | 0  | 0                 | 9     |
| Cases started before 1 January 2016  | 2                 | 0                          | 0                     | 0                         | 2                            | 0  | 0  | 0   | 0  | 0                 | 4     |
| Cases started as from 1 January 2016 | 2                 | 0                          | 1                     | 0                         | 0                            | 1  | 1  | 0   | 0  | 0                 | 5     |
| <b>Other cases (all)</b>             | 0                 | 2                          | 1                     | 5                         | 3                            | 1  | 0  | 0   | 0  | 8                 | 20    |
| Cases started before 1 January 2016  | 0                 | 1                          | 0                     | 5                         | 3                            | 1  | 0  | 0   | 0  | 8                 | 18    |
| Cases started as from 1 January 2016 | 0                 | 1                          | 1                     | 0                         | 0                            | 0  | 0  | 0   | 0  | 0                 | 2     |
| <b>All cases</b>                     | 4                 | 2                          | 2                     | 5                         | 5                            | 2  | 1  | 0   | 0  | 8                 | 29    |

Italy specified that the other case with the outcome "objection is not justified" was submitted to and closed by the other competent authority and added in Italy's statistics accordingly.

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>

# MAP Statistics prior to 2016

## Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

## Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-*MAP Statistics Reporting Framework*<sup>66</sup>) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the *MAP Statistics Reporting Framework*).

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<sup>66</sup> <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>



## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |           | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |           | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |          |
|-----------------------------|--|-----------|-----------------------------------|----------|-----------------------------------|----------|--|-----------|--|----------|---|----------|
|                             | OECD   | non-OECD  | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD  | OECD   | non-OECD | OECD  | non-OECD |
| <b>2009 or prior</b>        | 29   | 2         |                                   |          | 2                                 | 0        | 26   | 2         | 1  | 0        |   |          |
| <b>2010</b>                 | 12   | 0         |                                   |          | 0                                 | 0        | 12   | 0         | 0  | 0        |   |          |
| <b>2011</b>                 | 31   | 1         |                                   |          | 1                                 | 0        | 30   | 1         | 0  | 0        |   |          |
| <b>2012</b>                 | 40   | 1         |                                   |          | 1                                 | 0        | 38   | 1         | 1  | 0        |   |          |
| <b>2013</b>                 | 46   | 1         |                                   |          | 1                                 | 0        | 45   | 1         | 0  | 0        |   |          |
| <b>2014</b>                 | 80   | 9         |                                   |          | 2                                 | 0        | 75   | 8         | 3  | 1        |   |          |
| <b>2015</b>                 |  |           | 76                                | 4        | 0                                 | 0        | 76   | 3         | 0  | 0        |   |          |
| <b>Total</b>                | <b>238</b>   | <b>14</b> | <b>76</b>                         | <b>4</b> | <b>7</b>                          | <b>0</b> | <b>302</b>                                       | <b>17</b> | <b>5</b>   | <b>1</b> | --  | --       |

## MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |           | Ending Inventory on Last Day of Reporting Period |           | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |           |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|-----------|--|-----------|--|----------|---|-----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD  | OECD   | non-OECD  | OECD   | non-OECD | OECD  | non-OECD  |
| <b>2008 or prior</b>        | 16   | 1        |                                   |          | 1                                 | --        | 15   | 1         | --   | --       |   |           |
| <b>2009</b>                 | 16   | 1        |                                   |          | 2                                 | --        | 14   | 1         | --   | --       |   |           |
| <b>2010</b>                 | 13   | --       |                                   |          | 1                                 | --        | 12   | --        | --   | --       |   |           |
| <b>2011</b>                 | 33   | 1        |                                   |          | 2                                 | --        | 31   | 1         | --   | --       |   |           |
| <b>2012</b>                 | 41   | 1        |                                   |          | 1                                 | --        | 40   | 1         | --   | --       |   |           |
| <b>2013</b>                 | 48*  | 2        |                                   |          | --                                | --        | 46   | 1         | 2  | 1        |   |           |
| <b>2014</b>                 |  |          | 80                                | 9        | --                                | --        | 80   | 9         | --   | --       |   |           |
| <b>Total</b>                | <b>167</b>   | <b>6</b> | <b>80</b>                         | <b>9</b> | <b>7</b>                          | <b>--</b> | <b>236</b>                                       | <b>14</b> | <b>2</b>   | <b>1</b> | <b>--</b>   | <b>--</b> |

## MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |           |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|-----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD | OECD   | non-OECD | OECD  | non-OECD  |
| <b>2007 or prior</b>        | 15   | 1        |                                   |          | 1                                 | 0        | 13   | 1        | 1  |          |   |           |
| <b>2008</b>                 | 4  | 0        |                                   |          | 1                                 | 0        | 3  | 0        |  |          |   |           |
| <b>2009</b>                 | 17   | 1        |                                   |          | 1                                 | 0        | 16   | 1        |  |          |   |           |
| <b>2010</b>                 | 14   | 0        |                                   |          | 1                                 | 0        | 13   | 0        |  |          |   |           |
| <b>2011</b>                 | 33   | 1        |                                   |          | 0                                 | 0        | 33   | 1        |  |          |   |           |
| <b>2012</b>                 | 41   | 1        |                                   |          | 0                                 | 0        | 41   | 1        |  |          |   |           |
| <b>2013</b>                 |  |          | 50                                | 2        | 1                                 | 0        | 49   | 2        |  |          |   |           |
| <b>Total</b>                | <b>124</b>   | <b>4</b> | <b>50</b>                         | <b>2</b> | <b>5</b>                          | <b>0</b> | <b>168</b>                                       | <b>6</b> | <b>1</b>   | <b>0</b> | <b>--</b>   | <b>--</b> |

## MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |           | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |           | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |           |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|-----------|--|----------|--|-----------|---|-----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD  | OECD   | non-OECD | OECD   | non-OECD  | OECD  | non-OECD  |
| <b>2006 or prior</b>        | 12   | 1        |                                   |          | --                                | --        | 11   | 1        | 1  | --        | --  | --        |
| <b>2007</b>                 | 7  | --       |                                   |          | --                                | --        | 4  | --       | 3  | --        | --  | --        |
| <b>2008</b>                 | 6  | --       |                                   |          | 1                                 | --        | 5  | --       | --   | --        | --  | --        |
| <b>2009</b>                 | 18   | 1        |                                   |          | 1                                 | --        | 17   | 1        | --   | --        | --  | --        |
| <b>2010</b>                 | 18   | --       |                                   |          | 3                                 | --        | 13   | --       | 2  | --        | --  | --        |
| <b>2011</b>                 | 38   | 1        |                                   |          | 3                                 | --        | 34   | 1        | 1  | --        | --  | --        |
| <b>2012</b>                 |  |          | 44                                | 1        | 2                                 | --        | 42   | 1        | --   | --        | --  | --        |
| <b>Total</b>                | <b>99</b>  | <b>3</b> | <b>44</b>                         | <b>1</b> | <b>10</b>                         | <b>--</b> | <b>126</b>                                       | <b>4</b> | <b>7</b>   | <b>--</b> | <b>--</b>   | <b>--</b> |

## MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |          |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD | OECD   | non-OECD | OECD  | non-OECD |
| <b>2005 or prior</b>        | 11   | 1        |                                   |          | 2                                 | 0        | 9  | 0        | 0  | 1        |   |          |
| <b>2006</b>                 | 4  | 1        |                                   |          | 1                                 | 0        | 3  | 1        | 0  | 0        |   |          |
| <b>2007</b>                 | 12   | 0        |                                   |          | 5                                 | 0        | 7  | 0        | 0  | 0        |   |          |
| <b>2008</b>                 | 9  | 0        |                                   |          | 3                                 | 0        | 6  | 0        | 0  | 0        |   |          |
| <b>2009</b>                 | 21   | 1        |                                   |          | 3                                 | 0        | 18   | 1        | 0  | 0        |   |          |
| <b>2010</b>                 | 20   | 0        |                                   |          | 2                                 | 0        | 18   | 0        | 0  | 0        |   |          |
| <b>2011</b>                 |  |          | 40                                | 1        | 2                                 | 0        | 38   | 1        | 0  | 0        |   |          |
| <b>Total</b>                | <b>77</b>  | <b>3</b> | <b>40</b>                         | <b>1</b> | <b>18</b>                         | <b>0</b> | <b>99</b>  | <b>3</b> | <b>0</b>   | <b>1</b> |   |          |

## MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: \_\_\_\_\_

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |          |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD | OECD   | non-OECD | OECD  | non-OECD |
| 2004 or prior               | 5  | --       |                                   |          | --                                | --       | 4  | --       | 1  | --       |   |          |
| 2005                        | 8  | 1        |                                   |          | 1                                 | --       | 7  | 1        | --   | --       |   |          |
| 2006                        | 4  | 1        |                                   |          | --                                | --       | 4  | 1        | --   | --       |   |          |
| 2007                        | 12   | --       |                                   |          | --                                | --       | 12   | --       | --   | --       |   |          |
| 2008                        | 9  | --       |                                   |          | --                                | --       | 9  | --       | --   | --       |   |          |
| 2009                        | 26   | 1        |                                   |          | 5                                 | --       | 21   | 1        | --   | --       |   |          |
| 2010                        |  |          | 22                                | --       | 2                                 | --       | 20   | --       | --   | --       |   |          |
| Total                       | 64   | 3        | 22                                | --       | 8                                 | --       | 77   | 3        | 1  | --       |   |          |

## MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: \_\_\_\_\_

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |          |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD | OECD   | non-OECD | OECD  | non-OECD |
| 2003 or prior               | 4  |          |                                   |          | 1                                 |          | 2  |          | 1  |          |   |          |
| 2004                        | 5  |          |                                   |          | 2                                 |          | 3  |          |  |          |   |          |
| 2005                        | 10   | 1        |                                   |          | 2                                 |          | 8  | 1        |  |          |   |          |
| 2006                        | 5  | 1        |                                   |          | 1                                 |          | 4  | 1        |  |          |   |          |
| 2007                        | 16   |          |                                   |          | 3                                 |          | 12   |          | 1  |          |   |          |
| 2008                        | 14   |          |                                   |          | 5                                 |          | 9  |          |  |          |   |          |
| 2009                        |  |          | 30                                | 1        | 2                                 |          | 26   | 1        | 2  |          |   |          |
| Total                       | 54   | 2        | 30                                | 1        | 16                                |          | 64   | 3        | 4  |          |   |          |

## MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends: \_\_\_\_\_

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Period |          | Initiated During Reporting Period |          | Completed During Reporting Period |          | Ending Inventory on Last Day of Reporting Period |          | Closed or Withdrawn with Double Taxation During Reporting Period |          | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months) |          |
|-----------------------------|--|----------|-----------------------------------|----------|-----------------------------------|----------|--|----------|--|----------|---|----------|
|                             | OECD   | non-OECD | OECD                              | non-OECD | OECD                              | non-OECD | OECD   | non-OECD | OECD   | non-OECD | OECD  | non-OECD |
| 2002 or prior               | 9  |          |                                   |          | 8                                 |          | 1  |          |  |          |   |          |
| 2003                        | 4  |          |                                   |          |                                   |          | 3  |          | 1  |          |   |          |
| 2004                        | 6  |          |                                   |          | 1                                 |          | 5  |          |  |          |   |          |
| 2005                        | 13   | 1        |                                   |          | 2                                 |          | 10   | 1        | 1  |          |   |          |
| 2006                        | 9  | 1        |                                   |          | 3                                 |          | 5  | 1        | 1  |          |   |          |
| 2007                        | 20   |          |                                   |          | 2                                 |          | 16   |          | 2  |          |   |          |
| 2008                        |  |          | 14                                |          |                                   |          | 14   |          |  |          |   |          |
| Total                       | 61   | 2        | 14                                |          | 16                                |          | 54   | 2        | 5  |          |   |          |



## MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| Year MAP Case was Initiated | Opening Inventory on First Day of Reporting Year | Initiated During Reporting Year | Completed During Reporting Year | Ending Inventory on Last Day of Reporting Year | Closed or Withdrawn with Double Taxation During Reporting Year | Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months) |
|-----------------------------|--|---------------------------------|---------------------------------|--|--|---|
| 2001 or prior               |  | ---                             |                                 |  |  |   |
| 2002                        |  | ---                             |                                 |  |  |   |
| 2003                        |  | ---                             |                                 |  |  |   |
| 2004                        |  | ---                             |                                 |  |  |   |
| 2005                        |  | ---                             |                                 |  |  |   |
| 2006                        |  | ---                             |                                 |  |  |   |
| 2007                        | ---  | 20                              |                                 |  |  |   |
| <b>Total</b>                | 52   | 20                              | 8                               | 63   | 1  | ---   |

## MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Italy/Italie**

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

| <b>Year MAP Case was Initiated</b> | <b>Opening Inventory on First Day of Reporting Year</b> | <b>Initiated During Reporting Year</b> | <b>Completed During Reporting Year</b> | <b>Ending Inventory on Last Day of Reporting Year</b> | <b>Closed or Withdrawn with Double Taxation During Reporting Year</b> | <b>Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)</b> |
|------------------------------------|---|--|--|---|---|--|
| 2000 or prior                      |   | ---                                    |  |   |   |  |
| 2001                               |   | ---                                    |  |   |   |  |
| 2002                               |   | ---                                    |  |   |   |  |
| 2003                               |   | ---                                    |  |   |   |  |
| 2004                               |   | ---                                    |  |   |   |  |
| 2005                               |   | ---                                    |  |   |   |  |
| 2006                               | --  | 14                                     |  |   |   |  |
| <b>Total</b>                       | 51  | 14                                     | 8                                      | 52  | 5   | ---  |