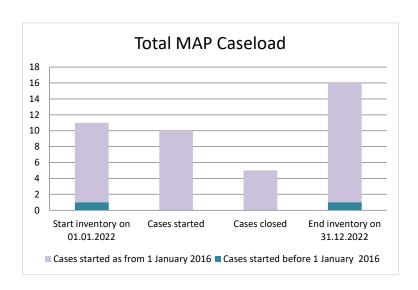
Mutual Agreement Procedure Statistics per jurisdiction

Bulgaria

2016-2022 (post-MAP Statistics Reporting Framework)



Bulgaria



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	3	6	1	8
Other cases	7	4	4	7

Average time needed to close MAP cases

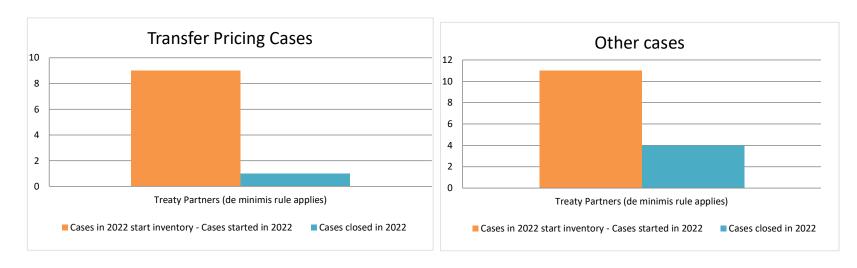
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.44	0.92	n.a.	n.a.
Other cases	27.88	1.43	8.98	19.86

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

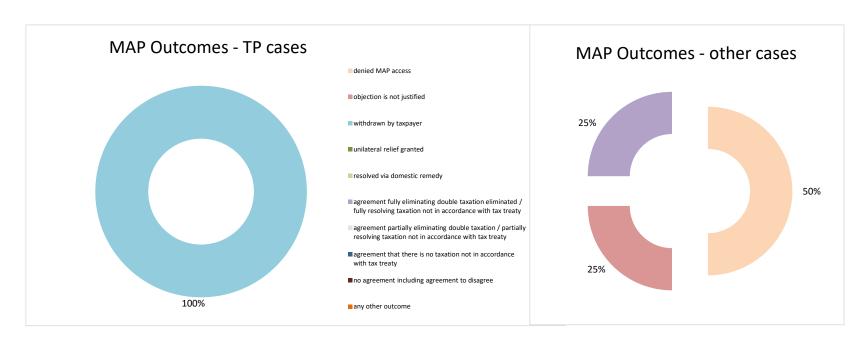
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

					numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	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	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
	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	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 3	Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
	and counting of										ch of the two Co	ompetent or a request		

2022 MAP Statistics - Bulgaria.xlsx Page 4/9

		Table 1: Attribution / Allocation MAP Cases												
							number of po	st-2015 case	s closed during the	reporting period by ou	ıtcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022			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		there is no	no agreement	outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	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	Treaty Partners (de minimis rule applies)	3	6	0	0	1	0	0	0	0	0	0	0	8
	Total	3	6	0	0	1	0	0	0	0	0	0	0	8

Notes:

					Table 2: Ot	her MAP Ca	ses						
			number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 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	taxation / partially resolving taxation not	tnere is no	no agreement	any other outcome	no. of post-201 cases remaining MAP inventory of 31 December 20
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
Treaty Partners (de minimis rule applies)	7	4	2	1	0	0	0	1	0	0	0	0	7
Total	7	4	2	-1	Λ	Λ.	0	1	0	0	0	0	7

2022 MAP Statistics - Bulgaria.xlsx Page 6/9

	Table 1: Attribution / Allocation MAP Cases										
		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"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						
v 1	Treaty Partners (de minimis rule applies)	6.44	0.92	n.a.	n.a.						
	Total	6.44	0.92	n.a.	n.a.						
N	lotes:		•	•							

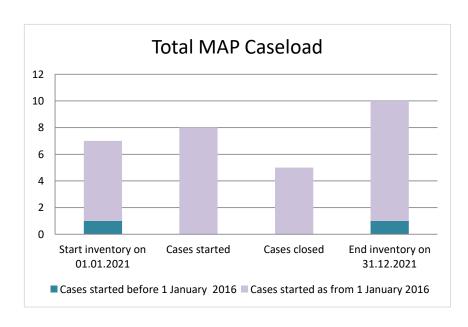
2022 MAP Statistics - Bulgaria.xlsx Page 7/9

Table 2: Other MAP Cases											
		average time taken (in mon	ths) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Milestone 1 to "End"									
Column 1	Column 2	Column 3	Column 4	Column 5							
Treaty Partners (de minimis rule applies)	27.88	1.43	8.98	19.86							
Total	27.88	1.43	8.98	19.86							
Notes:	-	-	-								

2022 MAP Statistics - Bulgaria.xlsx Page 8/9

		Table 3: All MAP Cases										
			average time taken (in months) fo	r 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	23.59	1.33	8.98	19.86							
	Notes:											

Bulgaria



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	1	0	0	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	5	3	3
Other cases	5	3	2	6

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

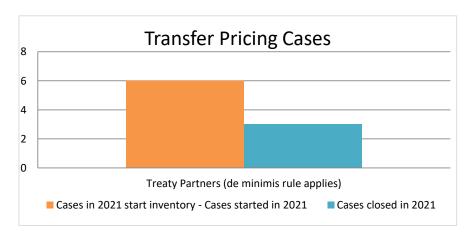
	Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
	Transfer pricing cases	1.32	2.53	n.a.	n.a.
ı	Other cases	10.83	1.15	4.46	6.38

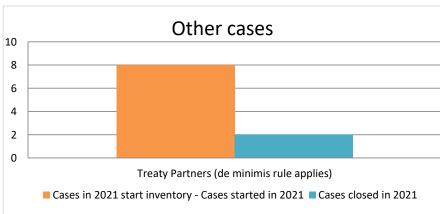
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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

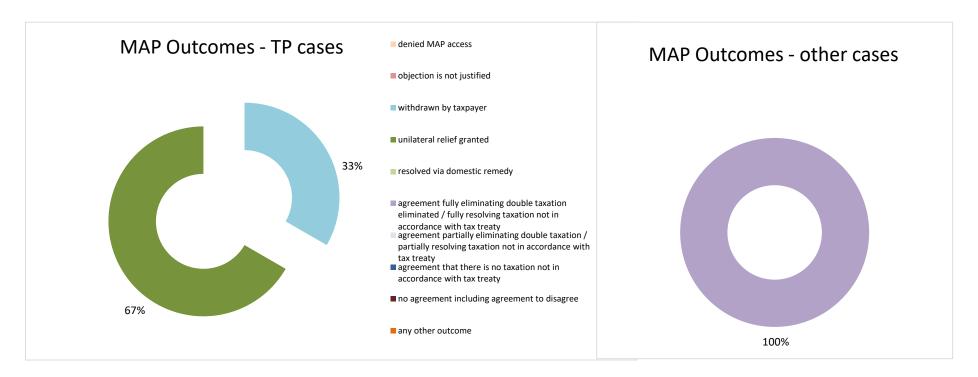
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





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.

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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	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	2	0	0	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	2	0	0	0	0	0	0	3
Other cases (all)	0	0	0	0	0	2	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
All cases	0	0	1	2	0	2	0	0	0	0	5

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Annex A

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

					. J. p. J _J		ou uui iiig iiio io	P	,				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 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	resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	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
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
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
										o Competent PA) or a request			

Row 1 Row 2 Row 3 number of pre-2016 cases closed during the reporting period by outcome:

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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													
						n	umber of pos	st-2015 case	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started 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 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	agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	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	Treaty Partners (de minimis rule applies)	1	5	0	0	1	2	0	0	0	0	0	0	3
	Total	1	5	0	0	1	2	0	0	0	0	0	0	3
	Notes:													

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

						Table 2: Ot	her MAP Ca	ises						
						r	umber of po	st-2015 case	s closed during the	reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started 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	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	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	Treaty Partners (de minimis rule applies)	5	3	0	0	0	0	0	2	0	0	0	0	6
	Total	5	3	0	0	0	0	0	2	0	0	0	0	6
	Notes:													

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									
			average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"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	Treaty Partners (de minimis rule applies)	1.32	2.53	n.a.	n.a.							
	Total	1.32	2.53	n.a.	n.a.							
	Notes:											

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

Table 2: Other MAP Cases											
average time taken (in months) for post-2015 cases from:											
Treaty Partner	"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							
Treaty Partners (de minimis rule applies)	10.83	1.15	4.46	6.38							
Total	10.83	1.15	4.46	6.38							

Row 1

Notes:

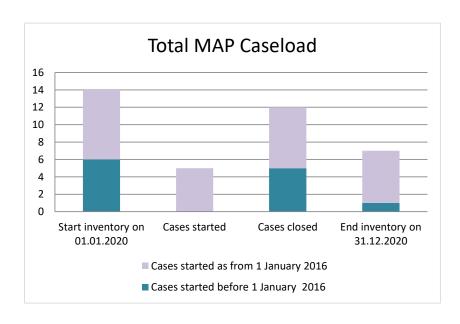
2021 MAP Statistics - Bulgaria.xlsx Page 8/9

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"	"Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1										
Column 1	Column 2	Column 3	Column 4								
5.12	1.98	4.46	6.38								
	Column 1	average time taken (in months) for "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2	average time taken (in months) for post-2015 cases from: "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2 Column 3								

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Bulgaria



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	3	0	3	0
Other cases	3	0	2	1

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	6	2	7	1
Other cases	2	3	0	5

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	77.00
Other cases	105.00

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 receipt of the MAP case by the competent authority (CA); and

(ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

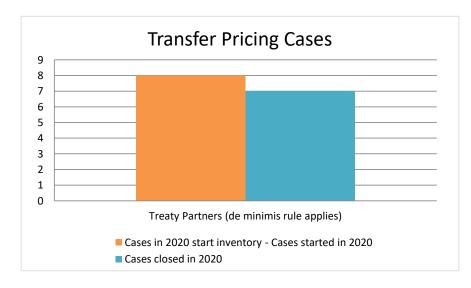
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.24	1.15	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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

2020 MAP Statistics - Bulgaria.xlsx Page 1/9

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

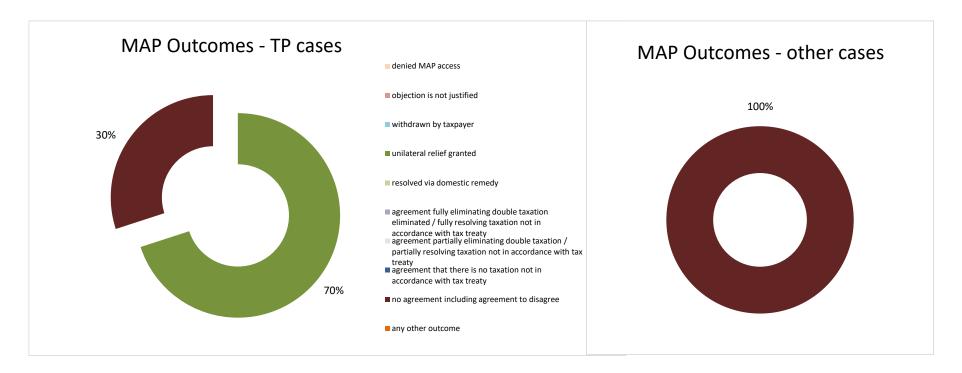
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs





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.

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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	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	7	0	0	0	0	3	0	10
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	3	0	3
Cases started as from 1 January 2016	0	0	0	7	0	0	0	0	0	0	7
Other cases (all)	0	0	0	0	0	0	0	0	2	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	7	0	0	0	0	5	0	12

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Annex A

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

				numbe	er of pre-201	6 cases close	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other 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
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
Attribution/ Allocation	3	0	0	0	0	0	0	0	0	3	0	0	77.00
Others	3	0	0	0	0	0	0	0	0	2	0	1	105.00
Total	6	0	0	0	0	0	0	0	0	5	0	1	88.20
<u>Notes:</u> Definition of a N	44D 2000												
and counting of		Bulgaria use	es the same	definitions on	Attribution/A	Illocation and (Other cases as th	nose indicated in	MAP Statistics R	eporting Fran	nework applic	able for post-20)15 cases.
A MAP case is considered a case arising from a request made by a person pursuant to the MAP provisions of a tax convention irrespective to valuation Authorities involved the request has been made. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrows made under the EU Arbitration Convention. The average time taken is calculated by aggregating the number of months it took to close the case from the date of receipt of the MAP case by the CA to the date of notification by the CA to the taxpayer of the outcome of the MAP request. In a during the reporting period one MAP case made under the EU Arbitration Convention was closed.									rrangement (AF se during the re	PA) or a request porting period,			
Notes on the computation of average time Motes on the computation of average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of receipt of the MAP case by the competent authority (CA); and (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.													

Row 1 Row 2 Row 3

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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													
						n	umber of pos	st-2015 cases	s closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	i agreement	agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
	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	Treaty Partners (de minimis rule applies)	6	2	0	0	0	7	0	0	0	0	0	0	1
	Total	6	2	0	0	0	7	0	0	0	0	0	0	1
	Notes:													

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

						Table 2: Ot	her MAP Ca	ses						
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started 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	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2020
	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	Treaty Partners (de minimis rule applies)	2	3	0	0	0	0	0	0	0	0	0	0	5
	Total	2	3	0	0	0	0	0	0	0	0	0	0	5
	Notes:													

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									
		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"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					
	Treaty Partners (de minimis rule applies)	9.24	1.15	n.a.	n.a.					
	Total	9.24	1.15	n.a.	n.a.					
Not	otes:	-								

2020 MAP Statistics - Bulgaria.xlsx Page 7/9

Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

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		
		average time taken (in mon	ths) for post-2015 cases from:	
Treaty Partner	"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
Total	n.a.	n.a.	n.a.	n.a.
	Column 1	Treaty Partner "Start" to "End" Column 1 Column 2	Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2 Column 3	average time taken (in months) for post-2015 cases from: Treaty Partner "Start" to "End" Receipt of taxpayer's MAP request to "Start" Column 1 Column 2 Column 3 Column 4

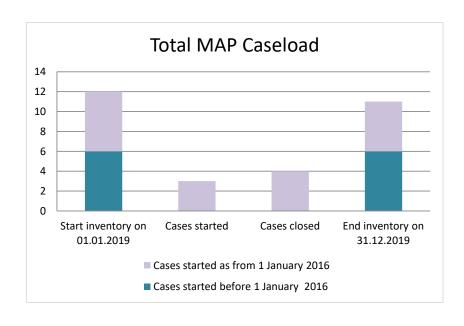
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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		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	9.24	1.15	n.a.	n.a.							
	Notes:											

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Bulgaria



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	3	0	0	3
Other cases	3	0	0	3

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	2	3	2	3
Other cases	4	0	2	2

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

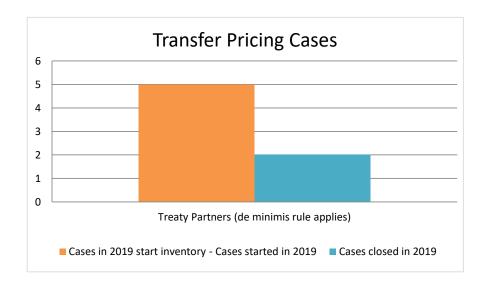
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.68	1.15	n.a.	n.a.
Other cases	26.76	1.08	6.05	20.71

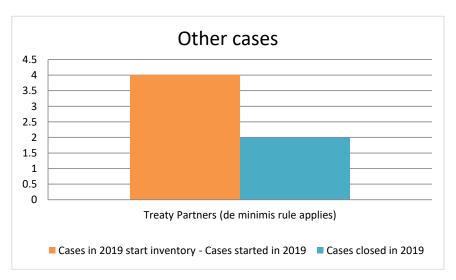
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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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

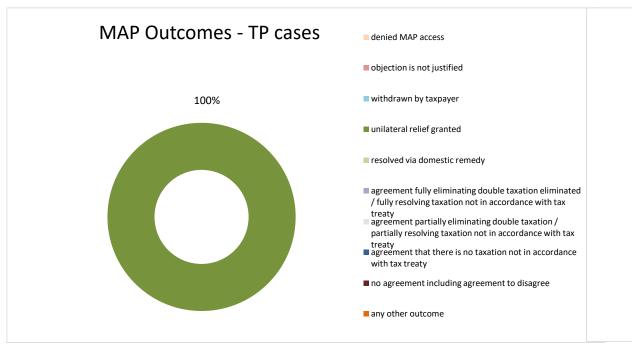


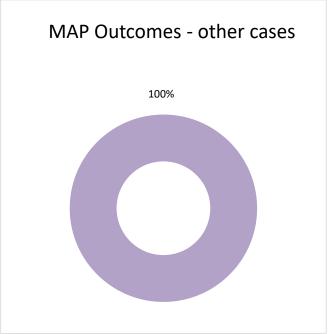


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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.

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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	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	2	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
Other cases (all)	0	0	0	0	0	2	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
All cases	0	0	0	2	0	2	0	0	0	0	4

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Annex A

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

				numb	er of pre-20°	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	partially resolving	with tax treaty	no agreement including agreement to disagree	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
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
Attribution/ Allocation	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Others	3	0	0	0	0	0	0	0	0	0	0	3	n.a.
Total	6	0	0	0	0	0	0	0	0	0	0	6	n.a.
Notes:										,			

Row 1 Row 2

Row 3

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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													1
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	IAP is not justified taxpayer taxpayer relief granted to domestic remedy including taxation not in accordance with tax treaty tax treaty tax treaty tax treaty taxation / partially taxation not in accordance with tax treaty taxation not in accordance with tax treaty taxation not in accordance with tax treaty tax treaty		any other outcome	no. of post- 2015 cases remaining in MAP inventor on 31 December 201						
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
Treaty Partners (de minimis rule applies)	2	3	0	0	0	2	0	0	0	0	0	0	3
Total	2	3	0	0	0	2	0	0	0	0	0	0	3

Notes:

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

	Table 2: Other MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started 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	taxation / partially resolving taxation	there is no	including agreement to	any other	no. of post-201 cases remaining MAP inventory of 31 December 20
	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
														-
ow 1	Treaty Partners (de minimis rule applies)	4	0	0	0	0	0	0	2	0	0	0	0	2

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											
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"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	Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.							
	Total	20.68	1.15	n.a.	n.a.							
<u> </u>	Notes:	•										

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

Table 2: Other MAP Cases										
	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"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						
Treaty Partners (de minimis rule applies)	26.76	1.08	6.05	20.71						
Total	26.76	1.08	6.05	20.71						

Row 1

Notes:

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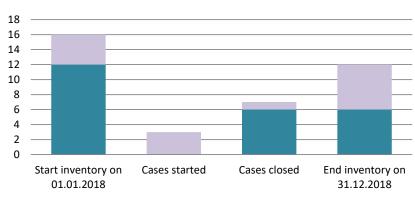
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

			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
1	Total Average Time	23.72	1.12	n.a.	n.a.

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Bulgaria

Total MAP Caseload



■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	6	0	3	3
Other cases	6	0	3	3

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	0	2	0	2
Other cases	4	1	1	4

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	21.66
Other cases	57.33

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 receipt of the MAP case by the competent authority (CA); and

(ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed 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	n.a.	n.a.	n.a.	n.a.
Other cases	5.95	0.99	n.a.	5.95

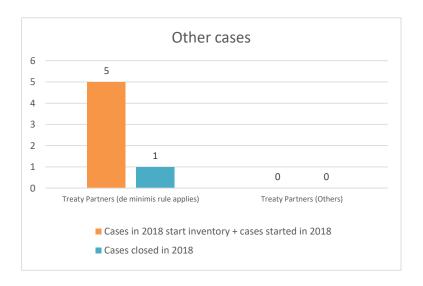
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Bulgaria.xlsx Page 1/9

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 Statistics 2018 Bulgaria.xlsx

objection is not justified

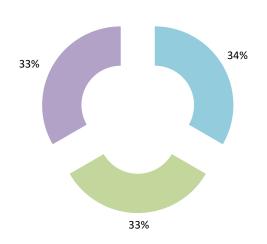
withdrawn by taxpayer

unilateral relief granted

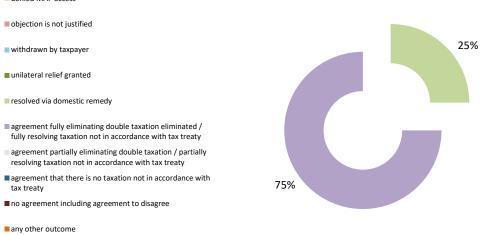
any other outcome

resolved via domestic remedy

MAP Outcomes - TP cases



MAP Outcomes - other cases denied MAP access



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	1	1	0	0	0	0	3
Cases started before 1 January 2016	0	0	1	0	1	1	0	0	0	0	3
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	1	3	0	0	0	0	4
Cases started before 1 January 2016	0	0	0	0	1	2	0	0	0	0	3
Cases started as from 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
All cases	0	0	1	0	2	4	0	0	0	0	7

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Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in accordance	agreement	any other 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
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
Attribution/ Allocation	6	0	0	1	0	1	1	0	0	0	0	3	21.66
Others	6	0	0	0	0	1	2	0	0	0	0	3	57.33
Total	12	0	0	1	0	2	3	0	0	0	0	6	39.50

Row 1 Row 2 Row 3

Notes:

The average time taken to close pre-2016 cases was computed by applying the following rules:

- (i) start date: the date of receipt of the MAP case by the competent authority (CA); and
- (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

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

					nı	umber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 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	no. of post 2015 cases remaining i MAP invento on 31 December 20
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
Treaty Partners (de minimis rule applies)	0	2	0	0	0	0	0	0	0	0	0	0	2
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	2	0	0	0	0	0	0	0	0	0	0	2

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

						Table 2:	Other MAP	Cases						
						n	umber of po	st-2015 case	s closed during the	reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	that there is no taxation	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
	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
ow 2 Treat	y Partners (de minimis rule applies)	4	1	0	0	0	0	0	1	0	0	0	0	4
ow 3 Treat	ty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		4	1	0	0	0	0	0	1	0	0	0	0	4
Notes	<u>5:</u>													

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

	average time taken (in months) for post-2015 cases from:							
Treaty Partner	"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				
Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.				
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.				
Total Average Time	n.a.	n.a.	n.a.	n.a.				
1	Column 1 Freaty Partners (de minimis rule applies) Freaty Partners (Others)	"Start" to "End"	"Start" to "End" request to "Start"	"Start" to "End" request to "Start" "Start" to Milestone 1				

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

Column 1 Column 2 Column 3 C	to Milestone 1 Milestone 1 to "End"
	olumn 4 Column 5
Freaty Partners (de minimis rule applies) 5.95 0.99	n.a. 5.95
Treaty Partners (Others) n.a. n.a.	n.a. n.a.
Total Average Time 5.95 0.99	n.a. 5.95

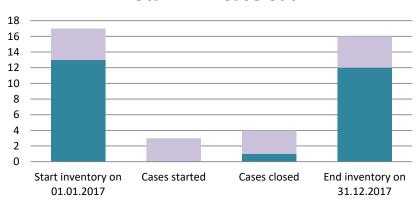
Row 2 Row 3

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) f	or 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								
w 1	Total Average Time	5.95	0.99	n.a.	5.95								
	Notes:												

Bulgaria

Total MAP Caseload



■ Cases started before 1 January 2016 ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	6	0	0	6
Other cases	7	0	1	6

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	2	0
Other cases	2	3	1	4

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a
Other cases	61.00

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 receipt of the MAP case by the competent authority (CA); and

(ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed 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	2.98	1.76	n.a.	n.a.
Other cases	17.56	0.85	0.00	17.79

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

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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

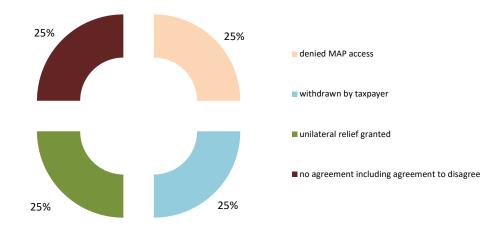




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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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	taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	1	0	0	1	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	1	0	0	0	0	0	0	2
Other cases (all)	0	0	1	0	0	0	0	0	1	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
All cases	1	0	1	1	0	0	0	0	1	0	4

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Annex A

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

				numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category o cases	no. of pre-2016 f cases in MAP inventory on 1 January 2017	denied	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	closing pre-
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
Attribution/ ow 1 Allocation	6	0	0	0	0	0	0	0	0	0	0	6	n.a
ow 2 Others	7	0	0	0	0	0	0	0	0	1	0	6	61.00
ow 3 Total	13	0	0	0	0	0	0	0	0	1	0	12	61.00

Notes:

- 1) A MAP case is considered a case arising from a request made by a person pursuant to the MAP provisions of a tax convention irrespective to which of the two Competent Authorities involved the request has been made. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA) or a request made under the EU Arbitration Convention. The average time taken is calculated by aggregating the number of months it took to close the case during the reporting period, from the date of receipt of the MAP case by the CA to the date of notification by the CA to the taxpayer of the outcome of the MAP request. In addition, it could be noted that during the reporting period one MAP case made under the EU Arbitration Convention was closed.
- 2) Bulgaria uses the same definitions on Attribution/Allocation and Other cases as those indicated in MAP Statistics Reporting Framework applicable for post-2015 cases.
- 3) The average time taken to close pre-2016 cases was computed by applying the following rules:
- (i) start date: the date of receipt of the MAP case by the competent authority (CA); and
- (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request. The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

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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													
						n	umber of pos	t-2015 cases	closed during the	reporting period by o	utcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	lagreement that	including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2017
	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 2	Treaty Partners (de minimis rule applies)	2	0	1	0	0	1	0	0	0	0	0	0	0
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	0	1	0	0	1	0	0	0	0	0	0	0

Notes

There is a mismatch between 2017 start inventory and 2016 end inventory as to the above indicated Attribution/allocation case with one jurisdiction. The mismatch is due to the fact that the other jurisdiction did not inform Bulgaria for the case in question as unilateral relief was granted. Respectively Bulgaria did not report the case with this jurisdiction in the end inventory on 31 December 2016. Bulgaria has been notified recently about the Attribution/allocation case with the jurisdiction (started in 2016) and Bulgaria has corrected its inventory as of 01 January 2017.

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

	Table 2: Other MAP Cases													
							number of po	st-2015 case	s closed during the	reporting period by ou	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started 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	taxation / partially resolving taxation not	tnere is no	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	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 2	Treaty Partners (de minimis rule applies)	2	3	0	0	1	0	0	0	0	0	0	0	4
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	3	0	0	1	0	0	0	0	0	0	0	4
[Notes:													

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

average time taken (in months) for post-2015 cases from:									
Treaty Partner	"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					
Treaty Partners (de minimis rule applies)	2.98	1.76							
Treaty Partners (Others)									
Total Average Time	2.98	1.76	n.a.	n.a.					

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

Table 2: Other MAP Cases										
average time taken (in months) for post-2015 cases from:										
Treaty Partner	"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						
Treaty Partners (de minimis rule applies)	17.56	0.85	0.00	17.79						
Treaty Partners (Others)										
Total Average Time	17.56	0.85	0.00	17.79						
Notes:		<u> </u>	<u>.</u>							

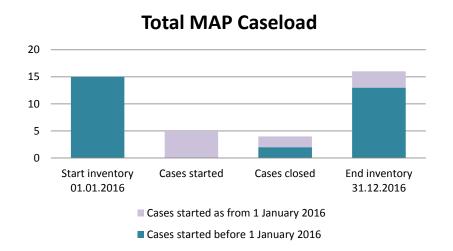
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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	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								
V 1 Total Average Time	7.84	1.46	0.00	17.79								
Notes:												

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Bulgaria



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	8	0	2	6
Other cases	7	0	0	7

A MAP case is considered a case arising from a request made by a person pursuant to the MAP provisions of a tax convention irrespective to which of the two Competent Authorities involved the request has been made. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA) or a request made under the EU Arbitration Convention.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory	
Transfer pricing cases	0	2	1	1	
Other cases	0	3	1	2	

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time		
Transfer pricing cases	29.00		
Other cases	n.a.		

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 receipt of the MAP case by the competent authority (CA); and
- (ii) end date: the date of notification by the CA to the taxpayer of the outcome of the MAP request.

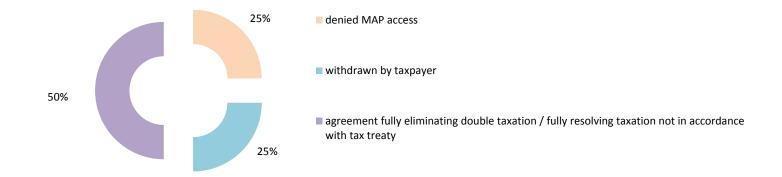
The average time taken is calculated by aggregating the number of months it took to close each case during the reporting period. The second step is to divide this aggregated number of months by the total number of such closed cases.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	1.67	1.40	n.a.	n.a.	
Other cases	8.55	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

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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	eliminating	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	0	0	0	0	2	0	0	0	0	3
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
Other cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
All cases	1	0	1	0	0	2	0	0	0	0	4

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