

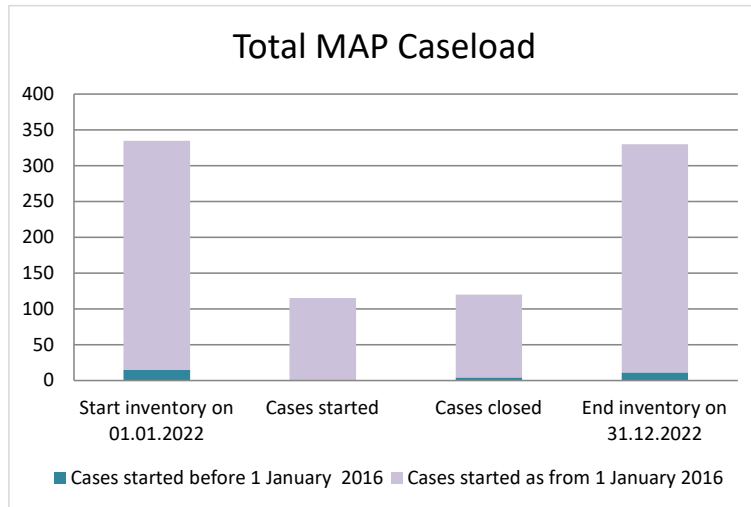
Mutual Agreement Procedure Statistics per jurisdiction

Sweden

2006-2015 (pre-MAP Statistics Reporting Framework)
and 2016-2022 (post-MAP Statistics Reporting
Framework)



Sweden



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	13	0	4	9
Other cases	2	0	0	2

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	182	34	83	133
Other cases	138	81	33	186

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	97.55
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:

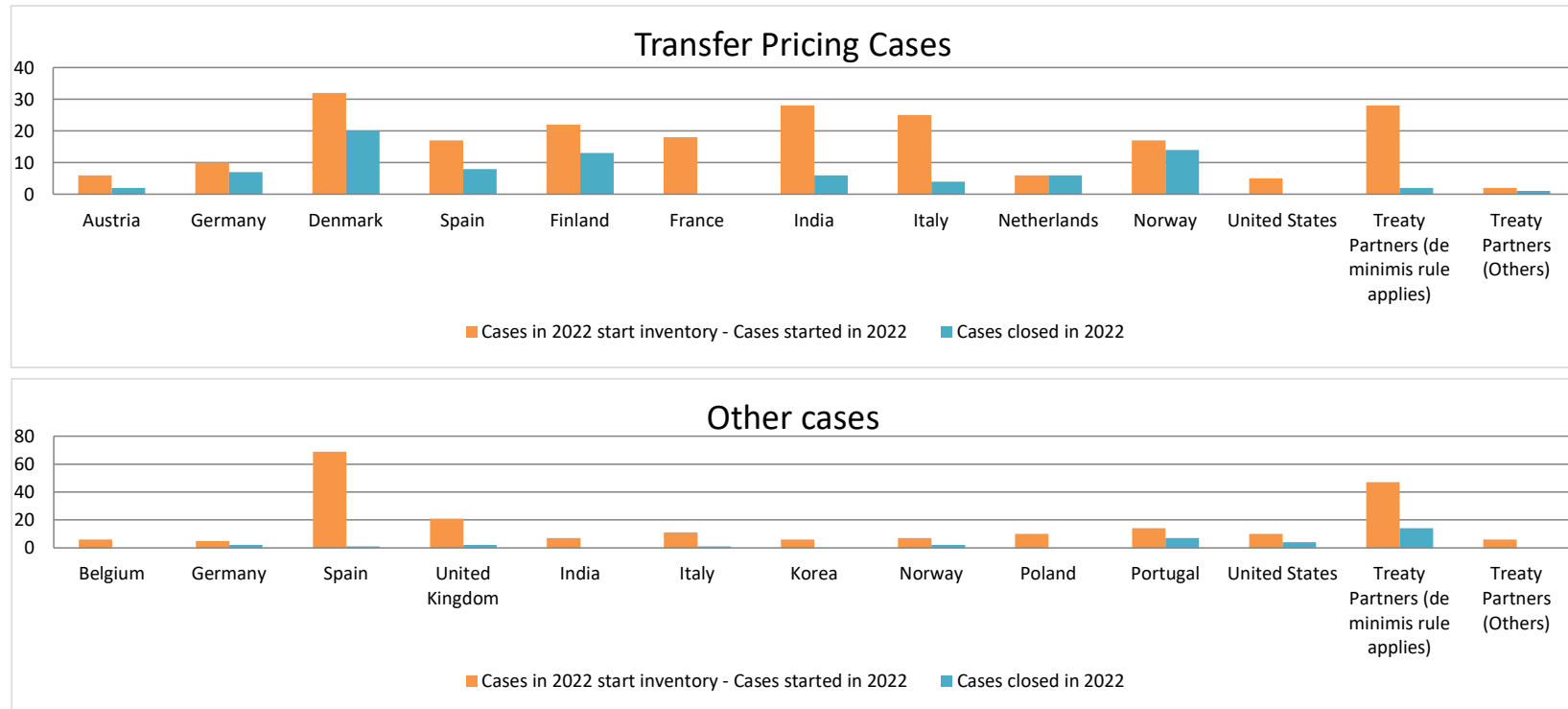
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	25.50	1.17	13.03	18.28
Other cases	14.32	1.59	5.33	12.50

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>

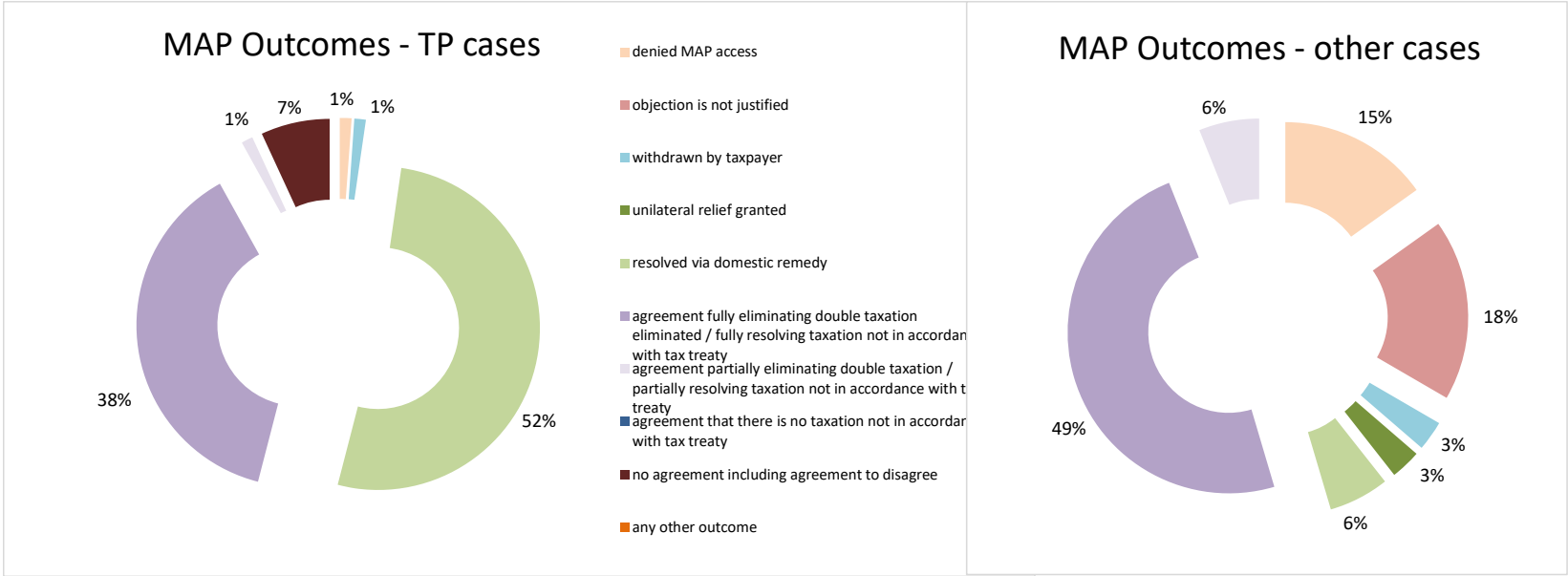
Overview of MAP partners (only for cases started as from 1 January 2016)

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 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
Transfer pricing cases (all)	1	0	1	0	45	33	1	0	6	0	87
Cases started before 1 January 2016	0	0	0	0	0	3	0	0	1	0	4
Cases started as from 1 January 2016	1	0	1	0	45	30	1	0	5	0	83
Other cases (all)	5	6	1	1	2	16	2	0	0	0	33
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	5	6	1	1	2	16	2	0	0	0	33
All cases	6	6	2	1	47	49	3	0	6	0	120

	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	13	0	0	0	0	0	3	0	0	1	0	9	97.55
Row 2	Others	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 3	Total	15	0	0	0	0	0	3	0	0	1	0	11	97.55
Notes:														
Definition of a MAP case and counting of MAP cases			Sweden uses the definition contained in the MAP Statistics Reporting Framework.											
Category of cases			Sweden uses the same definition for pre-2016 cases and post-2015 cases. Attribution/Allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax convention.											
Potential mismatches between 2018 start inventory and 2017 end inventory			An additional case has been added and our records have been updated.											
Notes on the computation of average time			The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement											

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	2	0	0	0	0	2	0	0	0	0	4
	Germany	10	0	0	0	0	0	7	0	0	0	0	3
	Denmark	26	6	1	0	0	0	7	12	0	0	0	12
	Spain	15	2	0	0	0	0	0	3	0	0	5	9
	Finland	21	1	0	0	0	0	13	0	0	0	0	9
	France	14	4	0	0	0	0	0	0	0	0	0	18
	India	27	1	0	0	0	0	0	6	0	0	0	22
	Italy	16	9	0	0	1	0	0	3	0	0	0	21
	Netherlands	5	1	0	0	0	0	1	5	0	0	0	0
	Norway	14	3	0	0	0	0	14	0	0	0	0	3
	United States	4	1	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	24	4	0	0	0	0	1	0	1	0	0	26
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	1	0	0	0	1
	Total	182	34	1	0	1	0	45	30	1	0	5	133
Notes:													

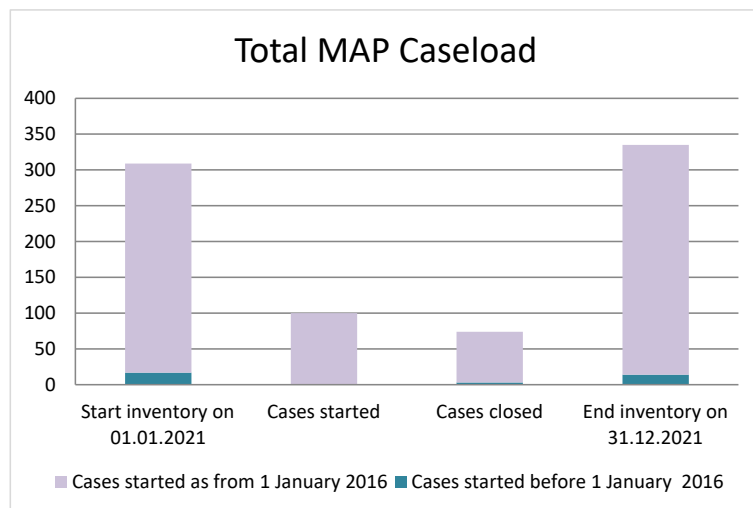
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory 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	
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	4	2	0	0	0	0	0	0	0	0	0	6
	Germany	4	1	0	2	0	0	0	0	0	0	0	3
	Spain	45	24	0	0	0	0	1	0	0	0	0	68
	United Kingdom	10	11	0	0	0	0	2	0	0	0	0	19
	India	7	0	0	0	0	0	0	0	0	0	0	7
	Italy	5	6	0	0	0	0	1	0	0	0	0	10
	Korea	5	1	0	0	0	0	0	0	0	0	0	6
	Norway	2	5	0	1	0	0	1	0	0	0	0	5
	Poland	9	1	0	0	0	0	0	0	0	0	0	10
	Portugal	5	9	5	2	0	0	0	0	0	0	0	7
	United States	7	3	0	0	0	0	0	4	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	29	18	0	1	1	1	8	2	0	0	0	33
Row 3	Treaty Partners (Others)	6	0	0	0	0	0	0	0	0	0	0	6
	Total	138	81	5	6	1	1	2	16	2	0	0	186
Notes:													

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	23.05	1.15	n.a.	n.a.	
Germany	23.05	1.15	n.a.	n.a.	
Denmark	17.76	1.16	9.64	5.95	
Spain	40.82	0.50	11.28	29.53	
Finland	23.05	1.15	n.a.	n.a.	
India	32.04	0.59	13.18	18.86	
Italy	24.77	1.07	16.78	2.30	
Netherlands	23.61	3.01	9.09	29.65	
Norway	23.05	1.15	n.a.	n.a.	
Row 2 Treaty Partners (de minimis rule applies)	46.83	1.15	46.09	24.53	
Row 3 Treaty Partners (Others)	78.51	0.00	20.98	57.53	
Total	25.50	1.17	13.03	18.28	
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
Germany	18.87	2.14	16.50	2.37
Spain	34.32	8.55	2.60	31.73
United Kingdom	9.67	2.17	1.96	7.71
Italy	13.35	1.15	4.67	8.68
Norway	2.96	1.17	n.a.	n.a.
Portugal	3.10	0.88	0.00	5.33
United States	10.02	1.81	2.24	7.78
Treaty Partners (de minimis rule applies)	21.44	1.31	6.42	17.27
Total	14.32	1.59	5.33	12.50
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	22.32	1.29	9.43	15.57
<u>Notes:</u>					

Sweden



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	14	0	2	12
Other cases	3	0	1	2

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	174	36	29	181
Other cases	118	64	42	140

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.18
Other cases	64.70

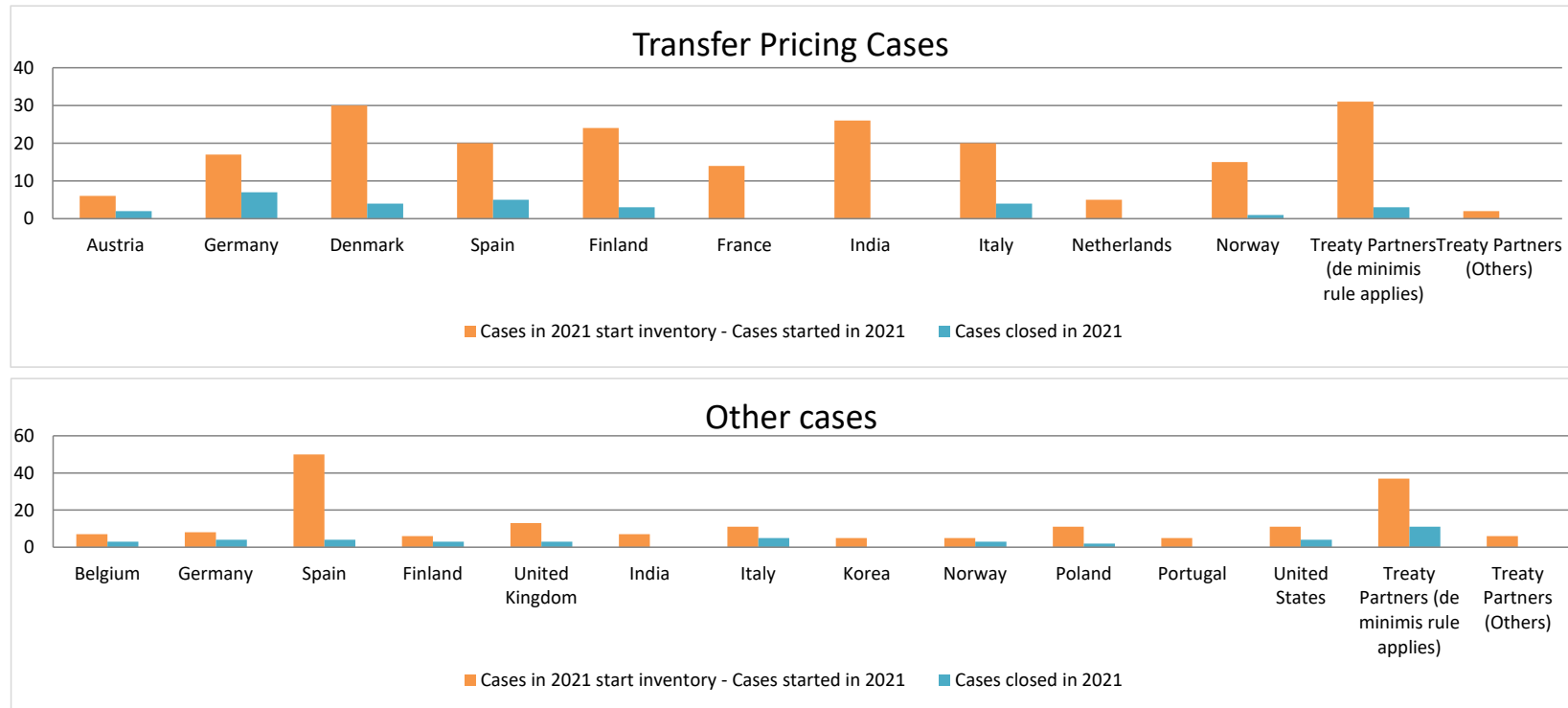
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	22.99	2.56	13.11	13.91
Other cases	16.80	1.30	4.18	13.05

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.



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
Transfer pricing cases (all)	0	1	2	0	0	25	0	3	0	0	31
Cases started before 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Cases started as from 1 January 2016	0	1	2	0	0	23	0	3	0	0	29
Other cases (all)	0	11	4	1	4	22	0	1	0	0	43
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	0	0	1
Cases started as from 1 January 2016	0	11	4	1	3	22	0	1	0	0	42
All cases	0	12	6	1	4	47	0	4	0	0	74

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 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	14	0	0	0	0	0	2	0	0	0	0	12	65.18
Row 2 Others	3	0	0	0	0	1	0	0	0	0	0	2	64.70
Row 3 Total	17	0	0	0	0	1	2	0	0	0	0	14	65.02
<p>Notes:</p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory There was an adjustment in the number of cases in our internal system</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement</p>													

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	Austria	6	0	0	0	0	0	0	2	0	0	0	0	4
	Germany	15	2	0	0	0	0	0	5	0	2	0	0	10
	Denmark	20	10	0	0	0	0	0	4	0	0	0	0	26
	Spain	18	2	0	0	0	0	0	5	0	0	0	0	15
	Finland	17	7	0	0	0	0	0	2	0	1	0	0	21
	France	12	2	0	0	0	0	0	0	0	0	0	0	14
	India	26	0	0	0	0	0	0	0	0	0	0	0	26
	Italy	15	5	0	0	1	0	0	3	0	0	0	0	16
	Netherlands	3	2	0	0	0	0	0	0	0	0	0	0	5
	Norway	15	0	0	0	0	0	0	1	0	0	0	0	14
Row 2	Treaty Partners (de minimis rule applies)	25	6	0	1	1	0	0	1	0	0	0	0	28
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	174	36	0	1	2	0	0	23	0	3	0	0	184
Notes:														

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
Belgium	4	3	0	0	0	1	0	2	0	0	0	0	4
Germany	3	5	0	3	0	0	0	0	0	1	0	0	4
Spain	32	18	0	0	3	0	1	0	0	0	0	0	46
Finland	6	0	0	3	0	0	0	0	0	0	0	0	3
United Kingdom	6	7	0	0	0	0	0	3	0	0	0	0	10
India	6	1	0	0	0	0	0	0	0	0	0	0	7
Italy	6	5	0	0	0	0	0	5	0	0	0	0	6
Korea	5	0	0	0	0	0	0	0	0	0	0	0	5
Norway	2	3	0	1	0	0	0	2	0	0	0	0	2
Poland	8	3	0	0	0	0	0	2	0	0	0	0	9
Portugal	2	3	0	0	0	0	0	0	0	0	0	0	5
United States	6	5	0	0	0	0	1	3	0	0	0	0	7
Treaty Partners (de minimis rule applies)	27	10	0	4	1	0	1	5	0	0	0	0	26
Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	0	0	0	6
Total	118	64	0	11	4	1	3	22	0	1	0	0	140
Notes:													

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 Austria	10.68	1.12	n.a.	n.a.	
Germany	30.19	2.76	23.15	26.19	
Denmark	17.12	1.02	11.70	2.35	
Spain	33.54	0.87	12.04	21.50	
Finland	17.23	1.19	1.30	10.08	
Italy	25.70	1.01	20.14	4.96	
Norway	8.42	1.15	2.53	5.88	
Row 2 Treaty Partners (de minimis rule applies)	11.62	11.80	4.27	4.83	
Total	22.99	2.56	13.11	13.91	
<u>Notes:</u>					

Annex B

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

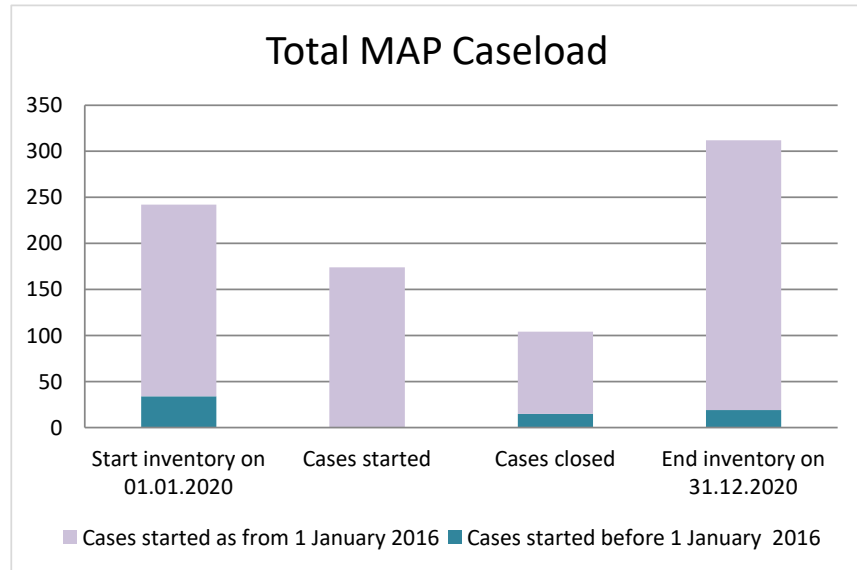
Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	30.10	0.90	1.50	41.13
	Germany	7.13	1.12	0.16	2.70
	Spain	14.00	0.87	0.00	10.85
	Finland	20.15	2.27	7.66	5.49
	United Kingdom	34.60	1.16	2.26	32.34
	Italy	12.89	1.03	1.76	11.13
	Norway	15.69	1.15	11.33	11.72
	Poland	30.21	3.21	24.53	5.69
	United States	13.65	1.15	1.45	12.21
Row 2	Treaty Partners (de minimis rule applies)	12.73	1.26	2.18	4.20
	Total	16.80	1.30	4.18	13.05
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	19.33	1.81	7.56	13.38
<u>Notes:</u>					

Sweden



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	24	0	9	15
Other cases	10	0	6	4

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	97	93	15	175
Other cases	111	81	74	118

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	84.57
Other cases	81.38

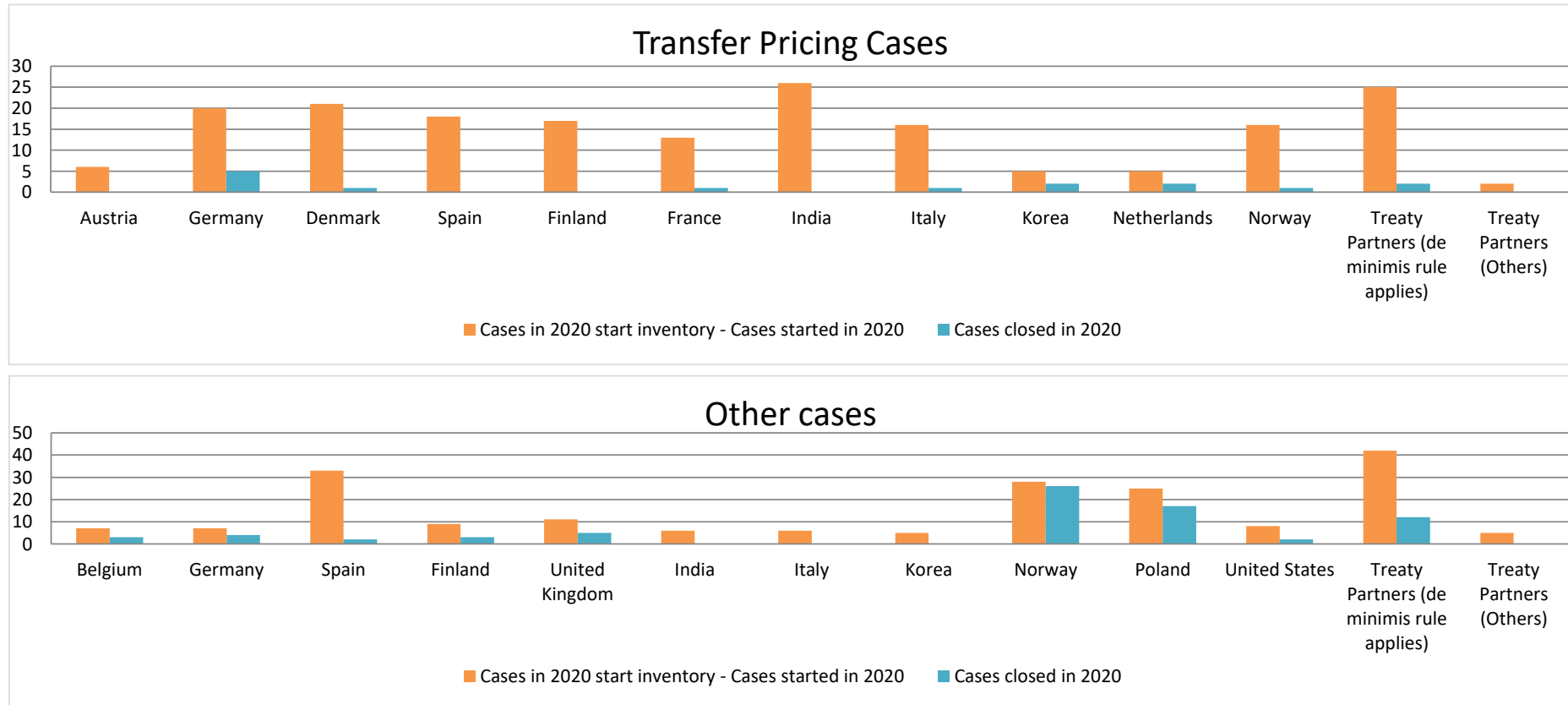
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	23.56	1.58	15.13	15.55
Other cases	13.26	1.55	1.48	13.12

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)

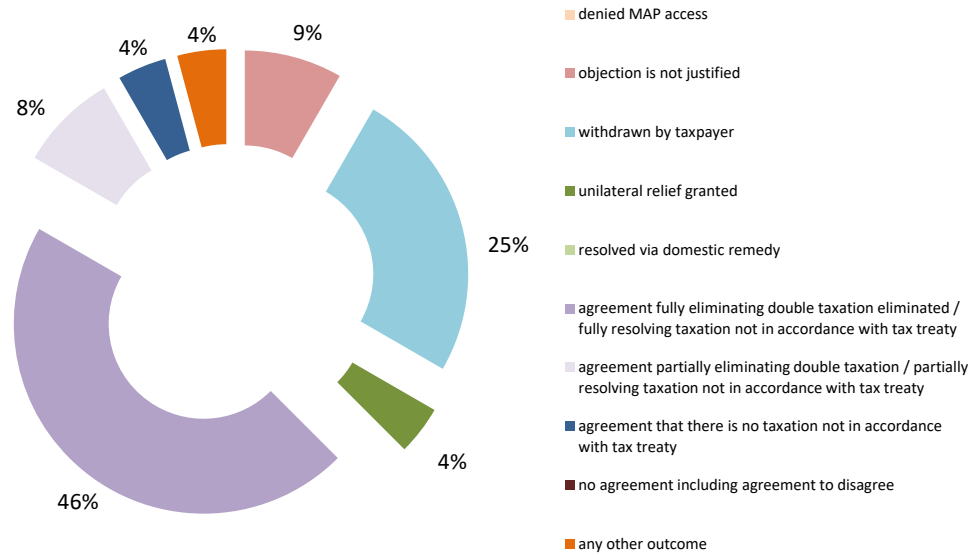
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



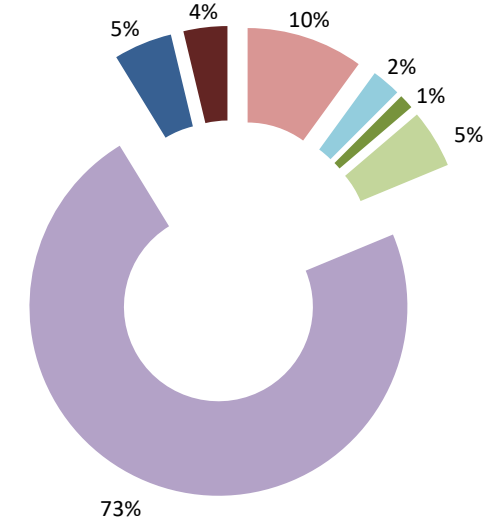
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	0	2	6	1	0	11	2	1	0	1	24
Cases started before 1 January 2016	0	0	3	0	0	5	1	0	0	0	9
Cases started as from 1 January 2016	0	2	3	1	0	6	1	1	0	1	15
Other cases (all)	0	8	2	1	4	58	0	4	3	0	80
Cases started before 1 January 2016	0	0	0	0	0	4	0	0	2	0	6
Cases started as from 1 January 2016	0	8	2	1	4	54	0	4	1	0	74
All cases	0	10	8	2	4	69	2	5	3	1	104

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	24	0	0	3	0	0	5	1	0	0	0	15	84.57
Row 2	Others	10	0	0	0	0	0	4	0	0	2	0	4	81.38
Row 3	Total	34	0	0	3	0	0	9	1	0	2	0	19	83.29
<p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date of registration of the MAP request; and (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement</p> <p>Notes on the computation of average time</p>														

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	0	6	0	0	0	0	0	0	0	0	0	6
	Germany	9	11	0	0	1	0	0	3	0	1	0	15
	Denmark	9	12	0	0	0	0	0	1	0	0	0	20
	Spain	12	6	0	0	0	0	0	0	0	0	0	18
	Finland	3	14	0	0	0	0	0	0	0	0	0	17
	France	7	6	0	0	0	1	0	0	0	0	0	12
	India	22	4	0	0	0	0	0	0	0	0	0	26
	Italy	8	8	0	0	1	0	0	0	0	0	0	15
	Korea	5	0	0	0	0	0	0	2	0	0	0	3
	Netherlands	3	2	0	2	0	0	0	0	0	0	0	3
	Norway	1	15	0	0	0	0	0	0	0	0	1	15
Row 2	Treaty Partners (de minimis rule applies)	16	9	0	0	1	0	0	0	1	0	0	23
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	2
	Total	97	93	0	2	3	1	0	6	1	1	0	175
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	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	Belgium	4	3	0	0	0	0	1	2	0	0	0	4
	Germany	1	6	0	0	1	0	0	3	0	0	0	3
	Spain	23	10	0	1	0	0	1	0	0	0	0	31
	Finland	3	6	0	1	0	0	0	2	0	0	0	6
	United Kingdom	7	4	0	2	0	0	0	3	0	0	0	6
	India	4	2	0	0	0	0	0	0	0	0	0	6
	Italy	1	5	0	0	0	0	0	0	0	0	0	6
	Korea	4	1	0	0	0	0	0	0	0	0	0	5
	Norway	6	22	0	0	0	0	0	26	0	0	0	2
	Poland	24	1	0	3	0	0	1	13	0	0	0	8
	United States	2	6	0	1	0	0	0	1	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	27	15	0	0	1	1	1	4	0	4	1	30
Row 3	Treaty Partners (Others)	5	0	0	0	0	0	0	0	0	0	0	5
	Total	111	81	0	8	2	1	4	54	0	4	1	118
Notes:													

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	
Germany	21.19	1.46	8.58	19.17	
Denmark	23.24	1.15	4.60	18.64	
France	0.62	1.15	n.a.	n.a.	
Italy	40.93	0.95	n.a.	n.a.	
Korea	35.01	3.86	15.47	19.55	
Netherlands	36.13	1.02	31.30	4.83	
Norway	3.12	1.15	n.a.	n.a.	
Treaty Partners (de minimis rule applies)	18.61	1.12	5.72	18.64	
Total	23.56	1.58	15.13	15.55	
Notes:					

Annex B

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

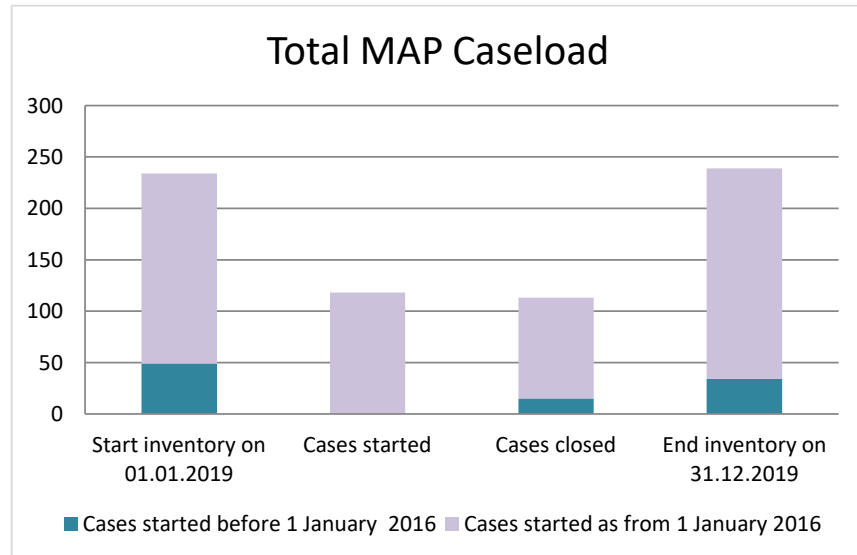
Table 2: Other MAP Cases						
Treaty Partner	average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"		
Column 1	Column 2	Column 3	Column 4	Column 5		
Row 1	Belgium	12.71	1.14	2.90	9.81	
	Germany	6.67	1.92	10.80	0.13	
	Spain	14.33	1.15	3.09	20.12	
	Finland	5.87	0.95	1.74	6.79	
	United Kingdom	12.45	1.05	7.33	8.24	
	Norway	5.73	1.17	0.05	5.68	
	Poland	30.57	1.41	0.44	30.13	
	United States	13.13	2.27	n.a.	n.a.	
Row 2	Treaty Partners (de minimis rule applies)	9.42	2.87	2.26	8.77	
	Total	13.26	1.55	1.48	13.12	
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	15.00	1.56	3.02	13.39
<u>Notes:</u>					

Sweden



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	36	0	12	24
Other cases	13	0	3	10

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	92	47	41	98
Other cases	93	71	57	107

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.02
Other cases	97.24

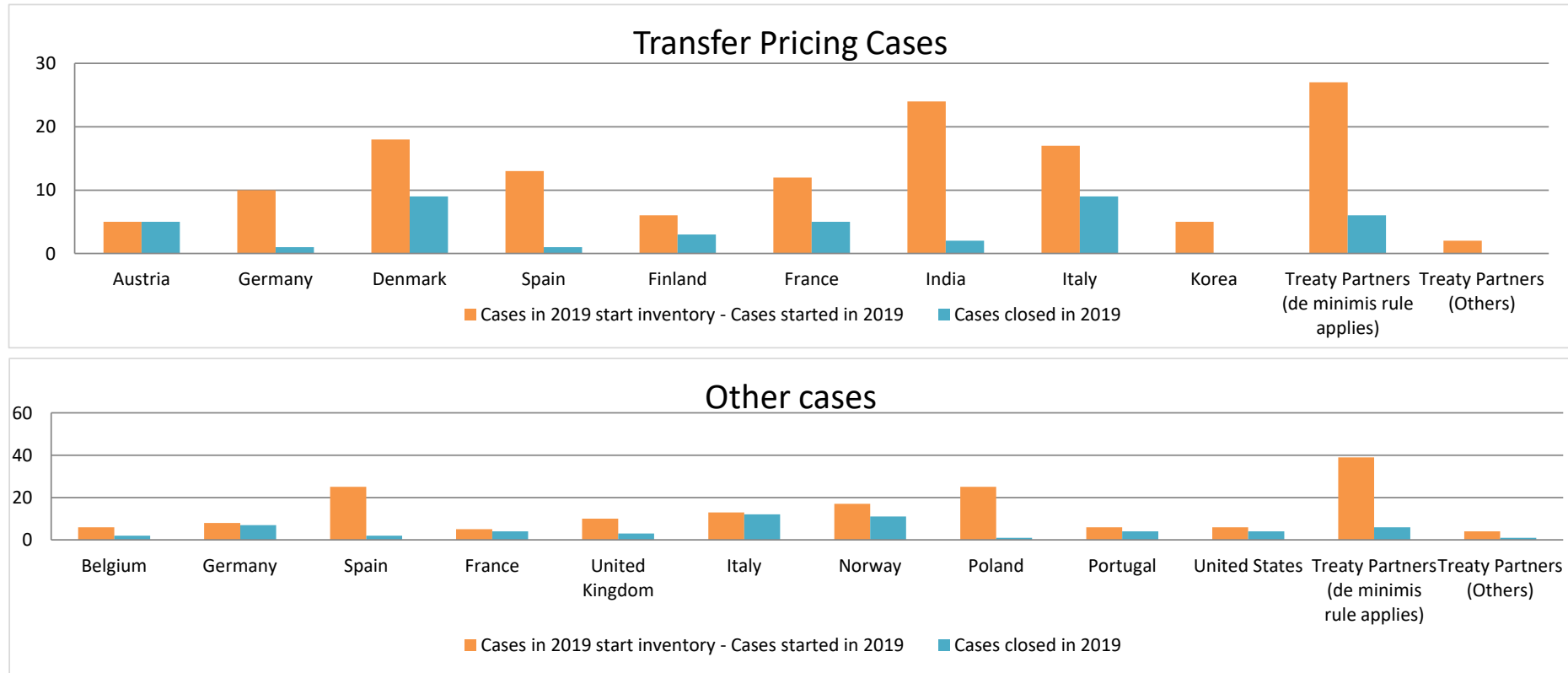
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	19.88	1.25	11.55	9.87
Other cases	11.88	2.02	2.78	10.37

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)

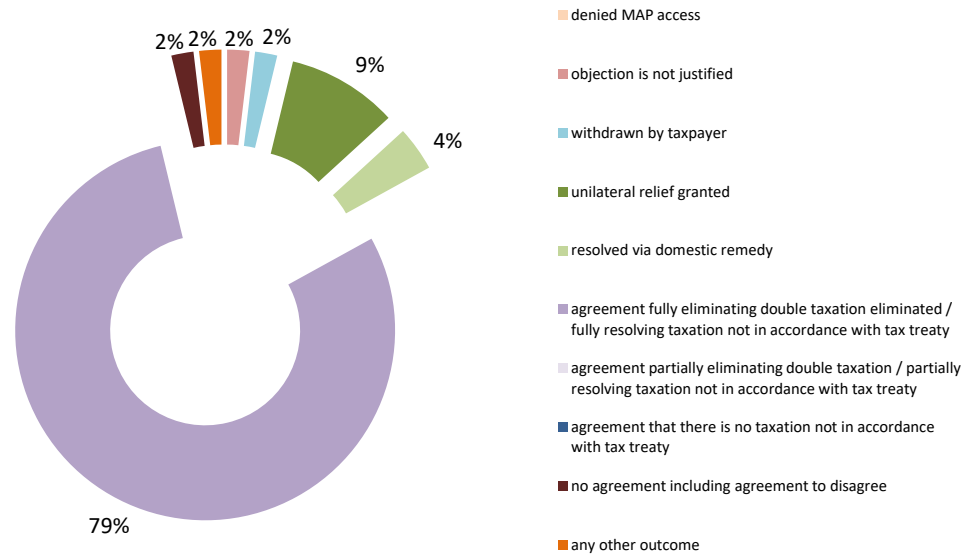
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs



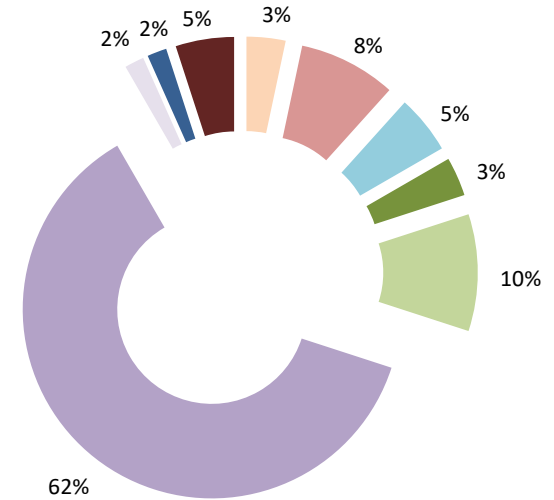
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	0	1	1	5	2	42	0	0	1	1	53
Cases started before 1 January 2016	0	0	0	0	1	10	0	0	1	0	12
Cases started as from 1 January 2016	0	1	1	5	1	32	0	0	0	1	41
Other cases (all)	2	5	3	2	6	37	1	1	3	0	60
Cases started before 1 January 2016	0	0	0	0	0	2	0	1	0	0	3
Cases started as from 1 January 2016	2	5	3	2	6	35	1	0	3	0	57
All cases	2	6	4	7	8	79	1	1	4	1	113

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	36	0	0	0	0	1	10	0	0	1	0	24	65.02
Row 2 Others	13	0	0	0	0	0	2	0	1	0	0	10	97.24
Row 3 Total	49	0	0	0	0	1	12	0	1	1	0	34	71.46
<p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of registration of the MAP request; and</p> <p>(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.</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	5	0	0	0	0	0	0	5	0	0	0	0	0
Germany	6	4	0	0	0	0	0	1	0	0	0	0	9
Denmark	12	6	0	0	0	4	0	5	0	0	0	0	9
Spain	6	7	0	0	0	0	0	1	0	0	0	0	12
Finland	3	3	0	0	0	0	0	3	0	0	0	0	3
France	11	1	0	0	0	1	0	4	0	0	0	0	7
India	16	8	0	0	0	0	0	2	0	0	0	0	22
Italy	9	8	0	0	1	0	0	8	0	0	0	0	8
Korea	2	3	0	0	0	0	0	0	0	0	0	0	5
Row 2 Treaty Partners (de minimis rule applies)	20	7	0	1	0	0	1	3	0	0	0	1	21
Row 3 Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	92	47	0	1	1	5	1	32	0	0	0	1	98
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
Belgium	2	4	0	1	0	0	0	1	0	0	0	0	4
Germany	6	2	0	1	1	0	2	3	0	0	0	0	1
Spain	14	11	0	1	0	0	1	0	0	0	0	0	23
France	5	0	2	0	0	0	0	2	0	0	0	0	1
United Kingdom	9	1	0	0	1	0	0	2	0	0	0	0	7
Italy	7	6	0	0	0	0	0	9	1	0	2	0	1
Norway	8	9	0	0	0	0	2	8	0	0	1	0	6
Poland	16	9	0	1	0	0	0	0	0	0	0	0	24
Portugal	1	5	0	0	0	2	0	2	0	0	0	0	2
United States	5	1	0	0	0	0	1	3	0	0	0	0	2
Treaty Partners (de minimis rule applies)	16	23	0	1	1	0	0	4	0	0	0	0	33
Treaty Partners (Others)	4	0	0	0	0	0	0	1	0	0	0	0	3
Total	93	71	2	5	3	2	6	35	1	0	3	0	107
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	18.98	0.84	11.39	14.84
	Germany	34.45	5.33	7.30	27.16
	Denmark	17.47	0.83	9.34	14.03
	Spain	18.74	1.15	4.87	13.87
	Finland	12.25	1.08	7.21	5.04
	France	17.23	0.97	9.30	8.56
	India	23.11	0.39	4.67	18.44
	Italy	25.63	1.10	25.58	0.45
Row 2	Treaty Partners (de minimis rule applies)	18.31	2.37	5.89	10.01
	Total	19.88	1.25	11.55	9.87
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	2.94	1.41	0.36	2.17
	Germany	9.39	2.41	6.28	10.41
	Spain	9.83	0.85	0.00	9.47
	France	28.89	1.15	23.31	11.05
	United Kingdom	11.75	0.89	4.83	6.85
	Italy	15.43	0.87	0.35	15.39
	Norway	6.48	0.97	1.20	5.29
	Poland	0.00	30.35	n.a.	n.a.
	Portugal	3.42	0.81	0.00	2.05
	United States	17.81	5.11	2.01	17.16
Row 2	Treaty Partners (de minimis rule applies)	13.67	1.67	3.23	14.21
Row 3	Treaty Partners (Others)	11.57	1.15	0.00	11.57
	Total	11.88	2.02	2.78	10.37
Notes:					

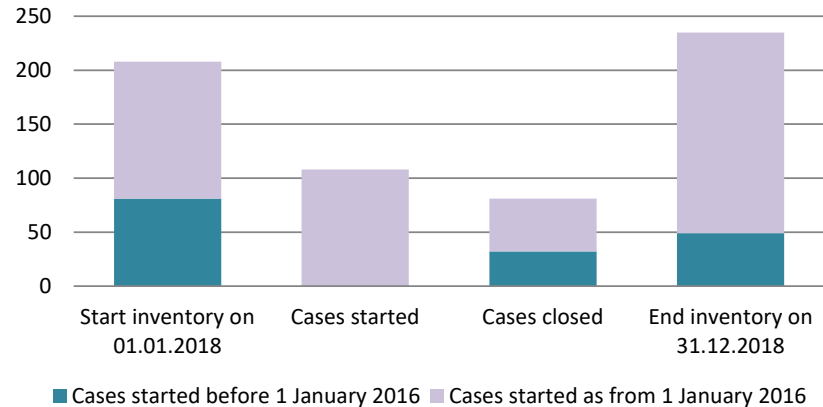
Annex B

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	
Row 1	Total Average Time	15.22	1.70	6.46	10.16
<u>Notes:</u>					

Sweden

Total MAP Caseload



Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	61	0	25	36
Other cases	20	0	7	13

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	56	48	12	92
Other cases	71	60	37	94

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	65.76
Other cases	55.17

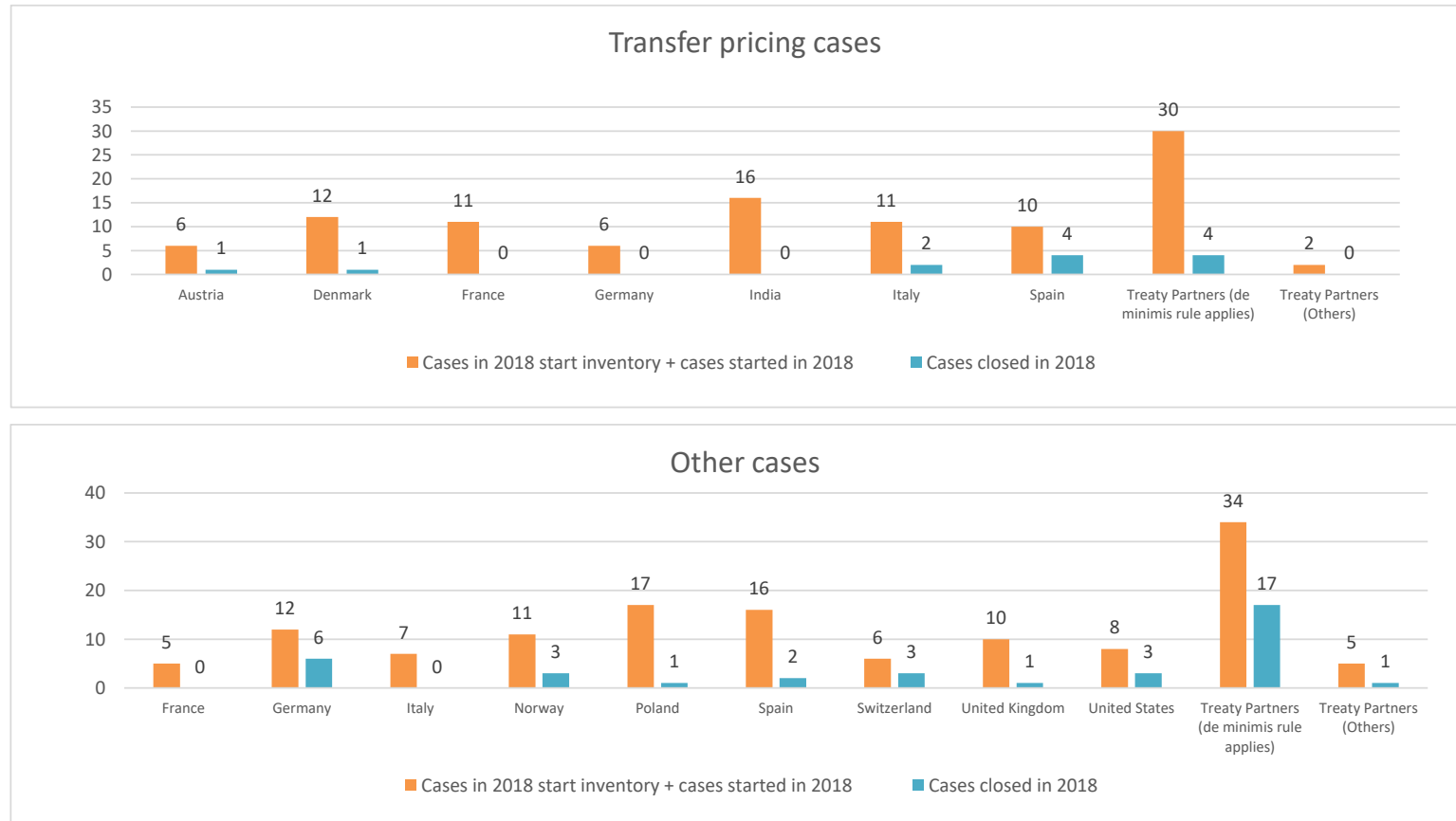
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of registration of the MAP request; and
 (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.97	1.15	13.32	9.93
Other cases	9.74	1.08	2.22	9.04

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)

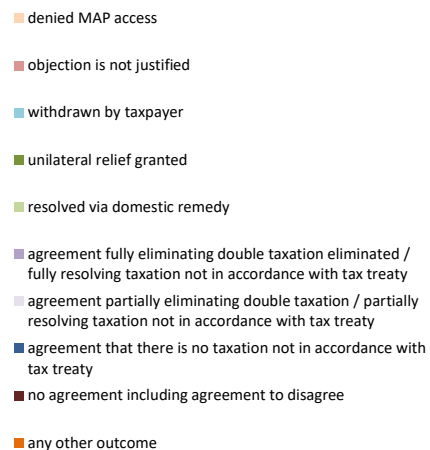
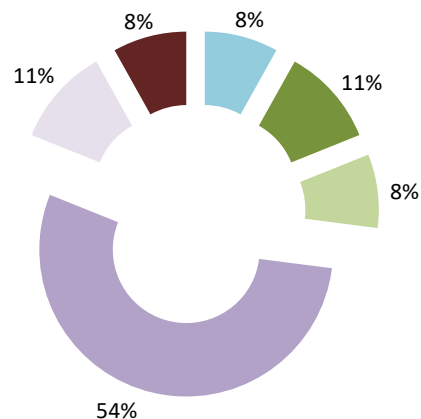
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



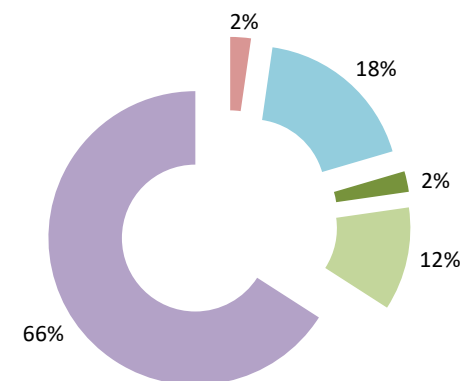
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	0	0	3	4	3	20	4	0	3	0	37
Cases started before 1 January 2016	0	0	2	0	2	14	4	0	3	0	25
Cases started as from 1 January 2016	0	0	1	4	1	6	0	0	0	0	12
Other cases (all)	0	1	8	1	5	29	0	0	0	0	44
Cases started before 1 January 2016	0	0	1	0	1	5	0	0	0	0	7
Cases started as from 1 January 2016	0	1	7	1	4	24	0	0	0	0	37
All cases	0	1	11	5	8	49	4	0	3	0	81

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	61	0	0	2	0	2	14	4	0	3	0	36	65.76
Row 2 Others	20	0	0	1	0	1	5	0	0	0	0	13	55.17
Row 3 Total	81	0	0	3	0	3	19	4	0	3	0	49	63.44
<p><u>Notes:</u></p> <p>1) One pre-2016 attribution/allocation case had not been recorded and was therefore added in the ingoing balance on 1 January 2018.</p> <p>2) The average time taken to close pre-2016 cases was computed by applying the following rules:</p> <p>(i) start date: the date of registration of the MAP request; and</p> <p>(ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.</p>													

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	4	2	0	0	0	0	0	1	0	0	0	0	5
	Denmark	4	8	0	0	0	1	0	0	0	0	0	0	11
	France	2	9	0	0	0	0	0	0	0	0	0	0	11
	Germany	4	2	0	0	0	0	0	0	0	0	0	0	6
	India	8	8	0	0	0	0	0	0	0	0	0	0	16
	Italy	9	2	0	0	1	0	1	0	0	0	0	0	9
	Spain	7	3	0	0	0	0	0	4	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	16	14	0	0	0	3	0	1	0	0	0	0	26
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	56	48	0	0	1	4	1	6	0	0	0	0	92
<u>Notes</u>														
The Ingoing balance has been adjusted from 57 to 56, due to one case that had been incorrectly recorded as started in 2017 instead of 2018. This has been aligned with the other country.														

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	France	3	2	0	0	0	0	0	0	0	0	0	5
	Germany	7	5	0	0	2	1	1	2	0	0	0	6
	Italy	3	4	0	0	0	0	0	0	0	0	0	7
	Norway	4	7	0	0	0	0	1	2	0	0	0	8
	Poland	14	3	0	0	0	0	0	1	0	0	0	16
	Spain	5	11	0	0	0	0	0	2	0	0	0	14
	Switzerland	3	3	0	0	1	0	0	2	0	0	0	3
	United Kingdom	4	6	0	0	0	0	0	1	0	0	0	9
	United States	5	3	0	0	1	0	0	2	0	0	0	5
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	20	14	0	1	3	0	2	11	0	0	0	17
Row 3	Treaty Partners (Others)	3	2	0	0	0	0	0	1	0	0	0	4
	Total	71	60	0	1	7	1	4	24	0	0	0	94
	Notes:												

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	11.97	1.15	3.72	8.25
	Denmark	0.43	1.15	n.a.	n.a.
	Italy	8.96	1.15	n.a.	n.a.
	Spain	29.32	1.15	18.11	11.21
Row 2	Treaty Partners (de minimis rule applies)	6.67	0.38	4.85	4.04
Row 3	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
	Total Average Time	18.97	1.15	13.32	9.93
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	Germany	8.98	1.93	4.25	9.37
	Norway	2.26	0.85	1.07	0.82
	Poland	13.35	0.62	n.a.	13.35
	Spain	13.82	1.04	3.09	10.73
	Switzerland	5.76	1.10	2.52	5.46
	United Kingdom	2.70	0.95	0.46	2.24
	United States	19.12	0.96	0.66	18.47
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.85	0.40	1.10	4.10
Row 3	Treaty Partners (Others)	0.05	0.03	0.06	0.01
	Total Average Time	9.74	1.08	2.22	9.04
<u>Notes:</u>					

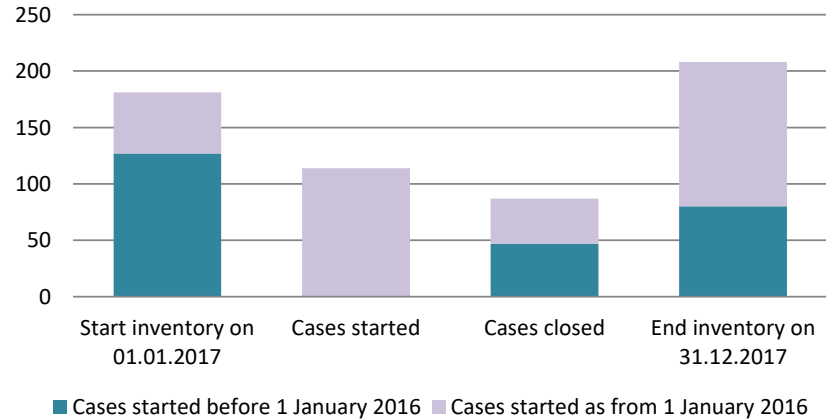
Annex B

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	12.00	1.10	4.99	9.26
<u>Notes:</u>					

Sweden

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	89	0	29	60
Other cases	38	0	18	20

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	31	34	8	57
Other cases	23	80	32	71

Average time needed to close MAP cases (in months)

Cases started before 1 January 2016	Average time
Transfer pricing cases	52.19
Other cases	37.38

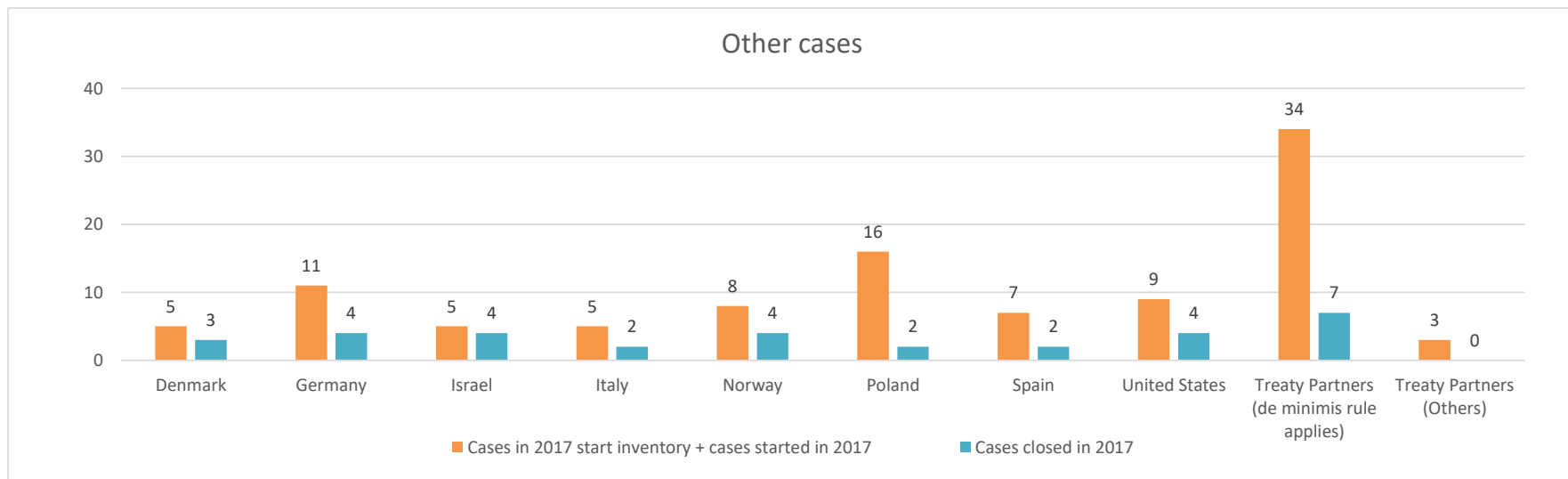
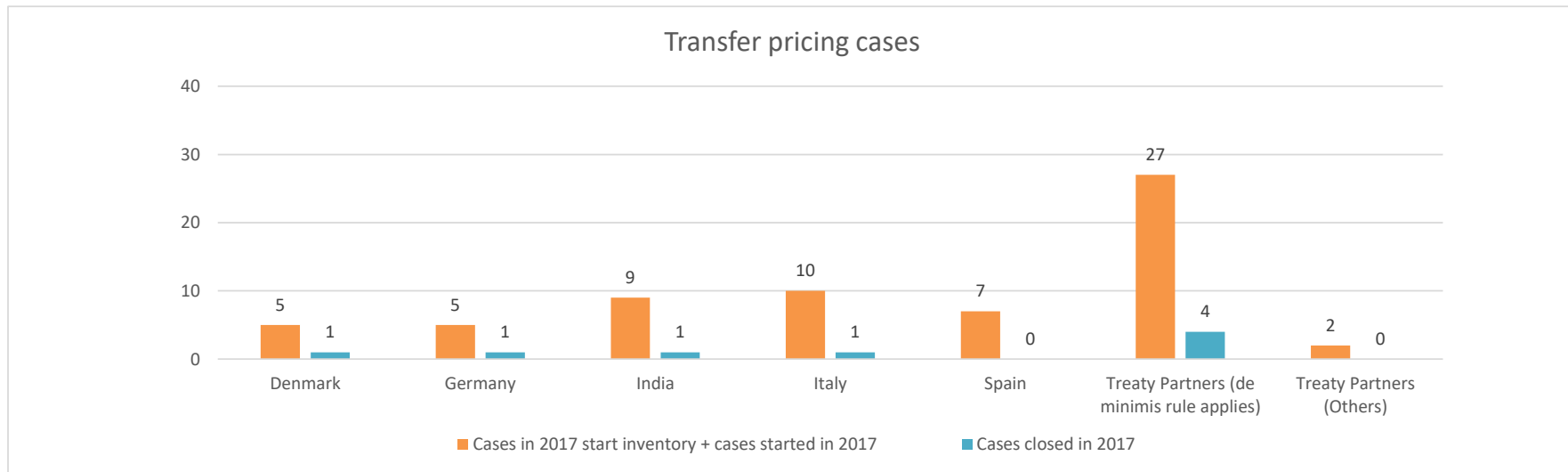
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date of registration of the MAP request; and
 (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	8.37	1.90	1.15	2.99
Other cases	6.13	1.24	2.42	6.21

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)

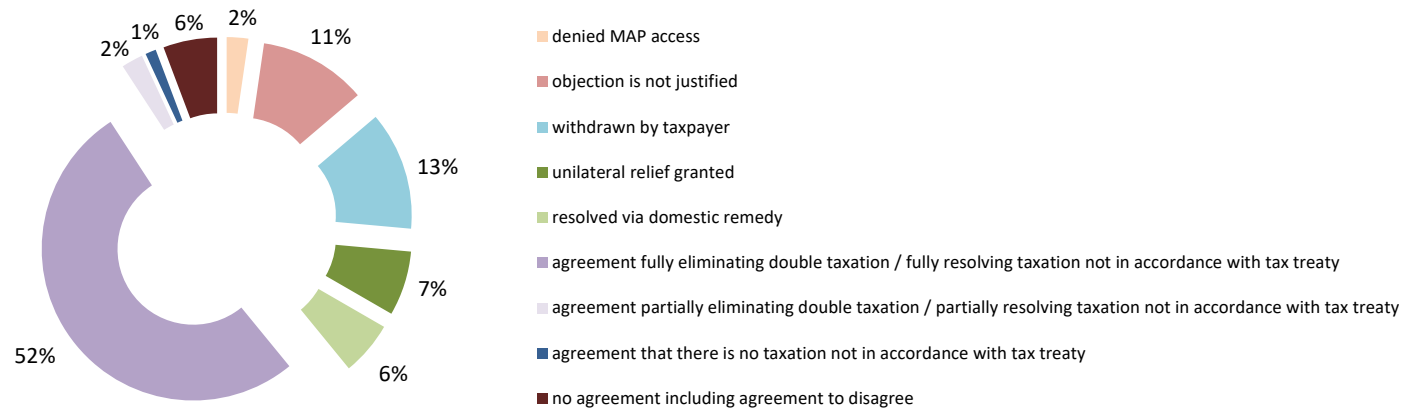
Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs



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
Transfer pricing cases (all)	0	1	4	5	4	20	2	0	1	0	37
Cases started before 1 January 2016	0	0	2	0	4	20	2	0	1	0	29
Cases started as from 1 January 2016	0	1	2	5	0	0	0	0	0	0	8
Other cases (all)	2	9	7	1	1	25	0	1	4	0	50
Cases started before 1 January 2016	1	2	1	1	1	10	0	1	1	0	18
Cases started as from 1 January 2016	1	7	6	0	0	15	0	0	3	0	32
All cases	2	10	11	6	5	45	2	1	5	0	87

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	89	0	0	2	0	4	20	2	0	1	0	60	52.19
Row 2 Others	38	1	2	1	1	1	10	0	1	1	0	20	37.38
Row 3 Total	127	1	2	3	1	5	30	2	1	2	0	80	46.52

Notes:

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

- (i) start date: the date of registration of the MAP request; and
- (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

2) Ingoing balance on Other cases shows one more case than outgoing balance on 31.12.2016, due to that we received one case in 2017 that should have been reported in 2015.

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	Denmark	2	3	0	0	0	1	0	0	0	0	0	0	4
	Germany	3	2	0	1	0	0	0	0	0	0	0	0	4
	India	1	8	0	0	0	1	0	0	0	0	0	0	8
	Italy	4	6	0	0	1	0	0	0	0	0	0	0	9
	Spain	6	1	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	13	14	0	0	1	3	0	0	0	0	0	0	23
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	0	0	2
	Total	31	34	0	1	2	5	0	0	0	0	0	0	57
Notes														

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	Denmark	1	4	0	0	3	0	0	0	0	0	0	0	2
	Germany	3	8	1	0	1	0	0	2	0	0	0	0	7
	Israel	2	3	0	0	0	0	0	1	0	0	3	0	1
	Italy	2	3	0	0	0	0	0	2	0	0	0	0	3
	Norway	2	6	0	2	0	0	0	2	0	0	0	0	4
	Poland	1	15	0	1	0	0	0	1	0	0	0	0	14
	Spain	3	4	0	0	1	0	0	1	0	0	0	0	5
	United States	4	5	0	1	1	0	0	2	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	4	30	0	3	0	0	0	4	0	0	0	0	27
Row 3	Treaty Partners (Others)	1	2	0	0	0	0	0	0	0	0	0	0	3
	Total	23	80	1	7	6	0	0	15	0	0	3	0	71
Notes:														
Ingoing balance on Other cases shows one more case than outgoing balance on 31.12.2016, due to that we received one case in 2017 that should have been reported in 2016. The other country reported it in 2016.														

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	Denmark	4.67	5.95		
	Germany	4.37	1.15		
	India	12.42	1.15		
	Italy	2.96	0.26		
Row 2	Treaty Partners (de minimis rule applies)	10.64	1.67	1.15	2.99
Row 3	Treaty Partners (Others)				
	Total Average Time	8.37	1.90	1.15	2.99
<u>Notes:</u>					

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	Denmark	1.18	1.15		
	Germany	6.12	0.93	1.45	4.31
	Israel	9.82	1.15	2.05	10.27
	Italy	8.40	0.69	2.53	5.87
	Norway	4.92	1.39	4.55	2.61
	Poland	8.48	4.68	10.72	6.25
	Spain	5.05	1.25	0.00	10.09
	United States	7.78	0.67	1.79	7.66
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	4.87	0.92	0.95	5.17
Row 3	Treaty Partners (Others)				
	Total Average Time	6.13	1.24	2.42	6.21
<u>Notes:</u>					

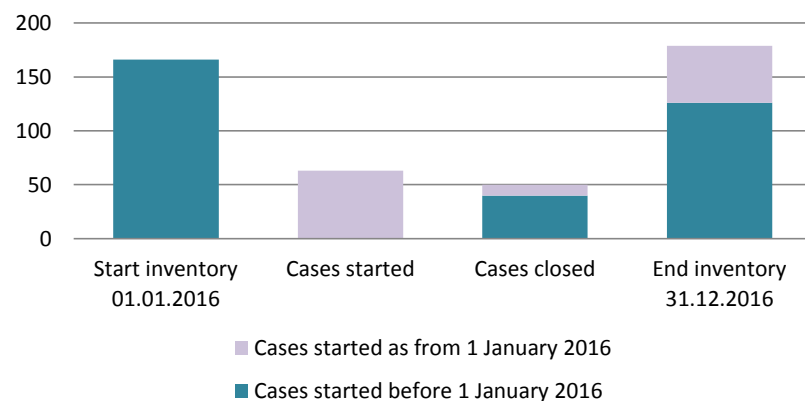
Annex B

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	6.58	1.37	2.35	6.02
<u>Notes:</u>					

Sweden

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	109	0	20	89
Other cases	57	0	20	37

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	33	2	31
Other cases	0	30	8	22

Average time needed to close MAP cases

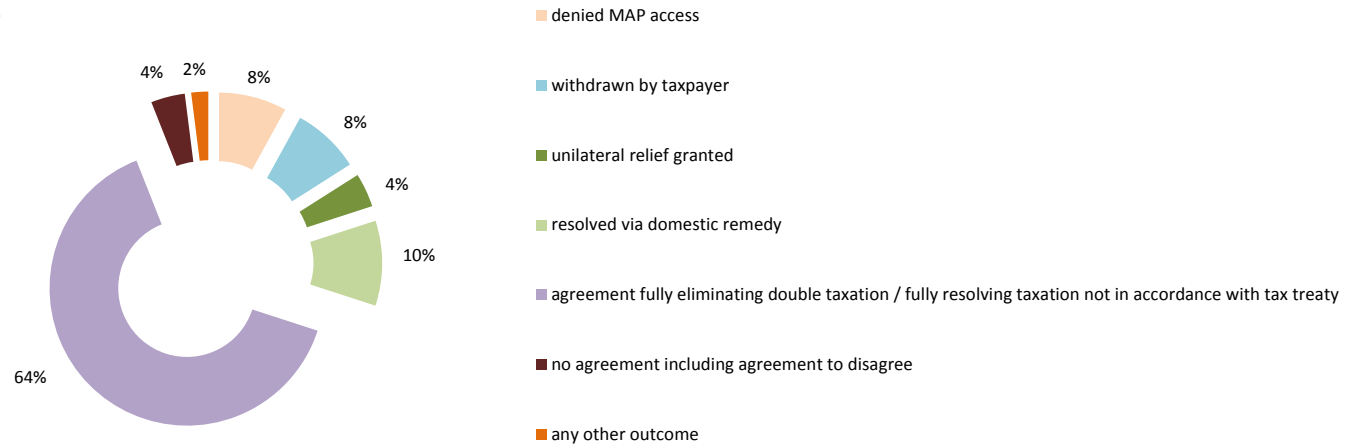
Cases started before 1 January 2016	Average time
Transfer pricing cases	33.88
Other cases	30.74

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 registration of the MAP request; and
 (ii) end date: the date when the Swedish competent authorities takes the decision to execute the MAP agreement.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	3.95	1.15	1.35	1.05
Other cases	3.42	1.02	2.37	5.85

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
Transfer pricing cases (all)	2	0	3	0	2	15	0	0	0	0	22
Cases started before 1 January 2016	2	0	3	0	2	13	0	0	0	0	20
Cases started as from 1 January 2016	0	0	0	0	0	2	0	0	0	0	2
Other cases (all)	2	0	1	2	3	17	0	0	2	1	28
Cases started before 1 January 2016	0	0	1	0	1	15	0	0	2	1	20
Cases started as from 1 January 2016	2	0	0	2	2	2	0	0	0	0	8
All cases	4	0	4	2	5	32	0	0	2	1	50

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*¹¹⁹) 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*).

¹¹⁹ <https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Sweden/Suède

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
2009 or prior	19	5			2	0	17	5			75	
2010	12	3			1	0	11	3			59	
2011	26	4			7	0	19	4			50	
2012	37	1			6	1	31	0		1	34	35
2013	31	0			13	0	18	0			22	
2014	44	4			18	0	26	4			10	
2015			86	6	36	2	50	4			1	1
Total	169	17	86	6	83	3	172	20	0	1	15.44	18.00

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: **Sweden/Suède**

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
2008 or prior	18	6			7	1	11	5			83	66
2009	11	-			3	-	8	-			62	-
2010	21	3			9	-	12	3			51	-
2011	36	4			10	-	26	4			39	-
2012	44	1			7	-	37	1			26	-
2013	41	1			10	1	31	-			15	10
2014			87	4	43	-	44	4			9	-
Total	171	15	87	4	89	2	169	17			26.24	38

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: **Sweden/Suède**

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
2007 or prior	18	9			6	5	12	4	0	0		
2008	9	2			3	0	6	2	0	0		
2009	14	0			3	0	11	0	0	0		
2010	22	2			1	0	21	2	0	0		
2011	41	3			5	1	36	2	0	0		
2012	74	4			30	3	44	1	0	0		
2013			60	5	19	4	41	1	0	0		
Total	178	20	60	5	67	13	171	12	0	0	--	--

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Sweden/Suède

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
2006 or prior	14	5			2		11	5	1		116	
2007	10	4			3		7	4			60	
2008	10	2			1		9	2			52	
2009	16	0			2		14	0			37	
2010	29	2			7		22	2			23	
2011	68	3			27		41	3			14	
2012			96	4	22		74	4			5	
Total	147	16	96	4	64	0	178	20	1	0	20.05	

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Sweden/Suède

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
2005 or prior	14	5			6	1	8	4			109	114
2006	12	2			6	1	6	1			63	67
2007	14	4			4	0	10	4			44	
2008	15	2			5	0	10	2			32	
2009	18	0			2	0	16	0			15	
2010	44	4			15	2	29	2			13	
2011			108	3	40	0	68	3			5	
Total	117	17	108	3	78	4	147	16			22.9	

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: **Sweden/Suède**

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	10	5			2		8	5			114	
2005	6						6					
2006	16	2			4		12	2			46	
2007	16	4			2		14	4			33	
2008	17	2			2		15	2			17	
2009	25				7		18				14	
2010			99	5	55	1	44	4			6	4
Total	90	13	99	5	72	1	117	17			13	4

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: **Sweden/Suède**

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	9	5			2		7	5			108	
2004	6				3		3				60	
2005	8				2		6				54	
2006	17	2			1		16	2			36	
2007	25	4			9		16	4			20	
2008	47	2			30		17	2			8	
2009			63	1	38		25			1	6	
Total	112	13	63	1	85		90	13		1	14	

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: **Sweden/Suède**

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	12	3			4		8	3			118	
2003	3	3			2		1	2		1	60	
2004	7	1			1	1	6				48	
2005	11				3		8				34	
2006	19	3			2		17	2		1	20	
2007	33	4			8		25	4			9	
2008			102	2	55		47	2			7	
Total	85	14	102	2	75	1	112	13		2	16	

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR

Country: **Sweden/Suède**

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	14	---	---	14		---
2002	2	---	---	2		---
2003	6	---	---	6		---
2004	11	---	4	7		40
2005	17	---	6	11		24
2006	51	---	27	23	1	13
2007	---	61	23	37	1	5
Total	101	61	60	100	2	

Several of the MAP cases reported for 2007 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 20 of the opening inventory of 51 MAP cases initiated in 2006, 29 of the 61 MAP cases initiated in 2007, 20 of the 27 MAP cases initiated in 2006 that were completed during 2007, and all 23 of the MAP cases initiated in 2007 that were completed during 2007. The average cycle time for this particular type of case is 5 months.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR

Country: **Sweden/Suède**

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)
2000 or prior	15	---	1	14		62
2001	---	---	---	---		---
2002	2	--	---	2		---
2003	7	---	1	6		42
2004	13	---	1	12		32
2005	20	---	2	17	1	14
2006	---	72	28	43	1	5
Total	57	72	33	94	2	

Several of the MAP cases reported for 2006 concern withholding tax relief for foundations of public interest according to Article 10.7 of the Nordic Tax Convention – such cases comprise 42 of the 72 MAP cases initiated in 2006, and 27 of the 28 MAP cases initiated in 2006 that were completed during 2006. The average cycle time for this particular type of case is 5 months.