## **Andorra**

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	0	0	0	0

Cases started as from 1 January 2016	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

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