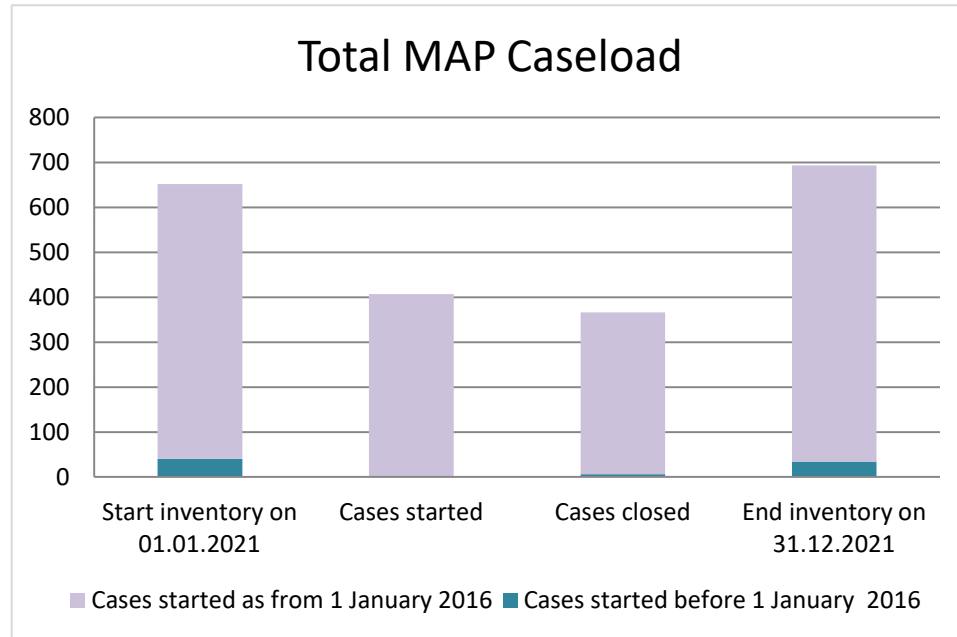


## Belgium



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	1	5
Other cases	34	0	5	29

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	118	48	41	125
Other cases	494	359	319	534

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	60.53
Other cases	117.56

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

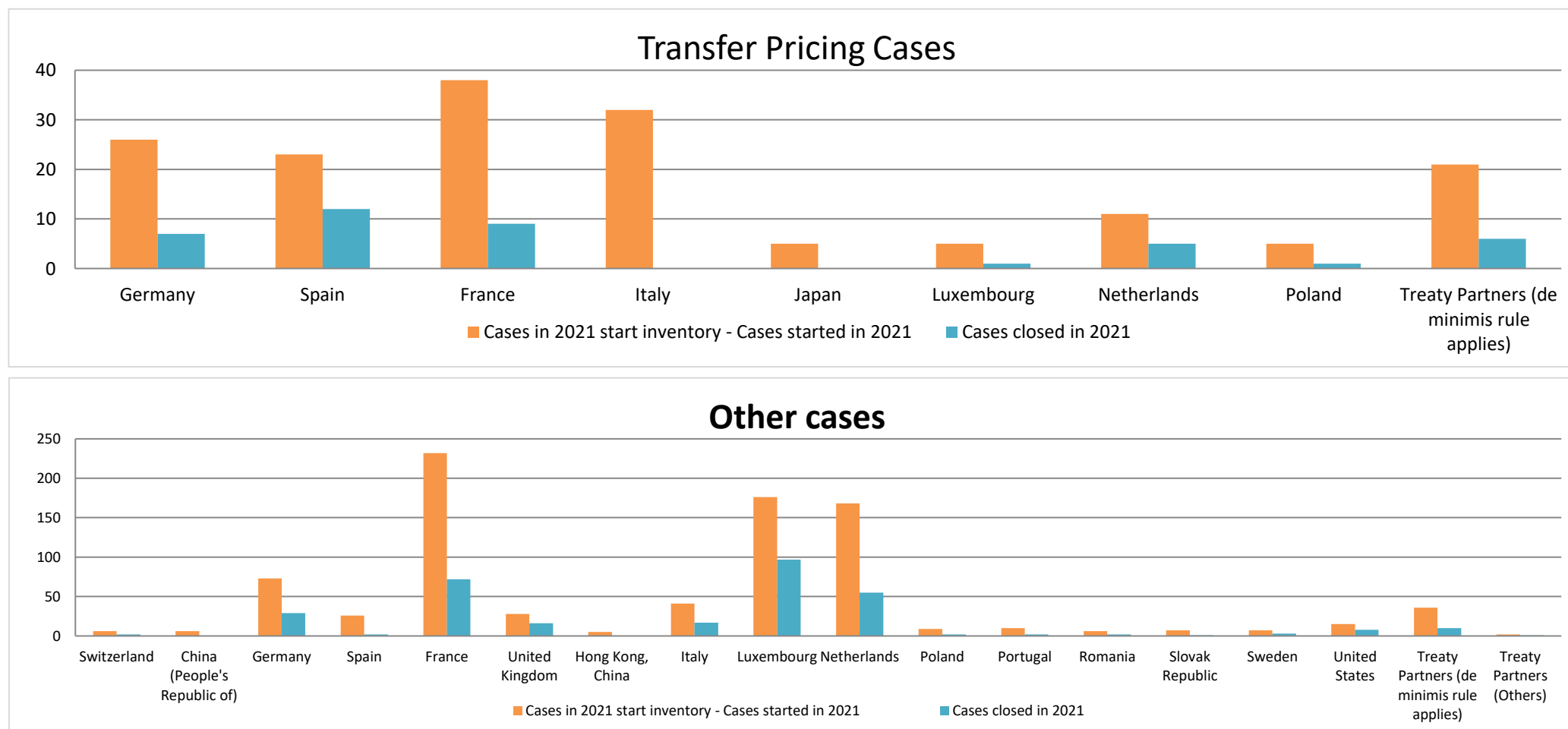
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	18.41	4.08	10.39	10.00
Other cases	12.94	1.63	5.69	11.29

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

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

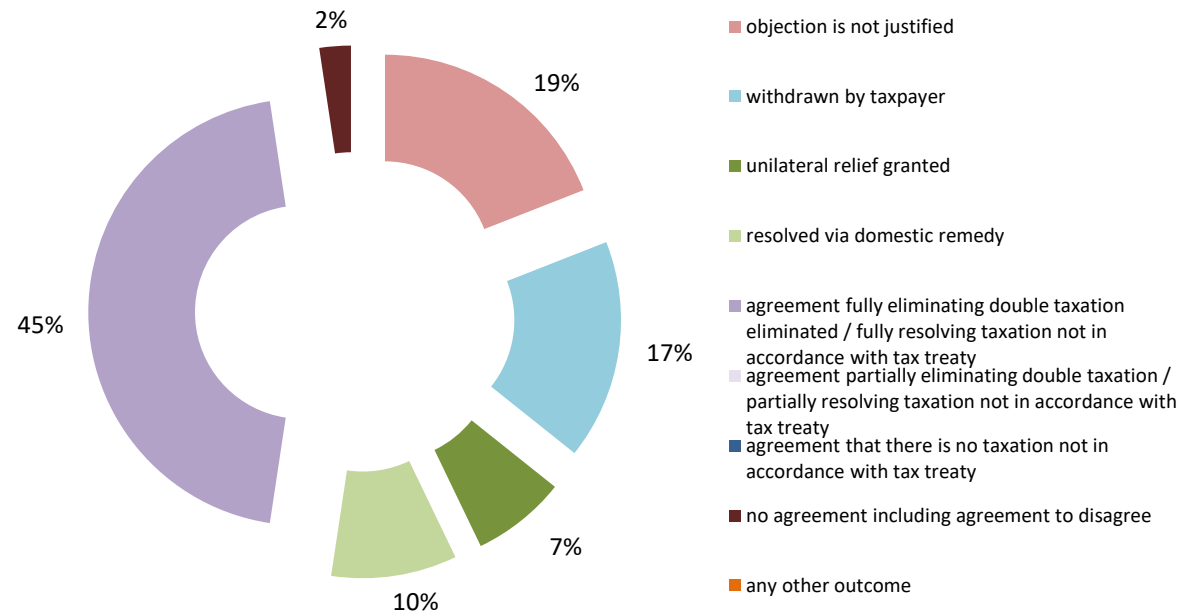
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



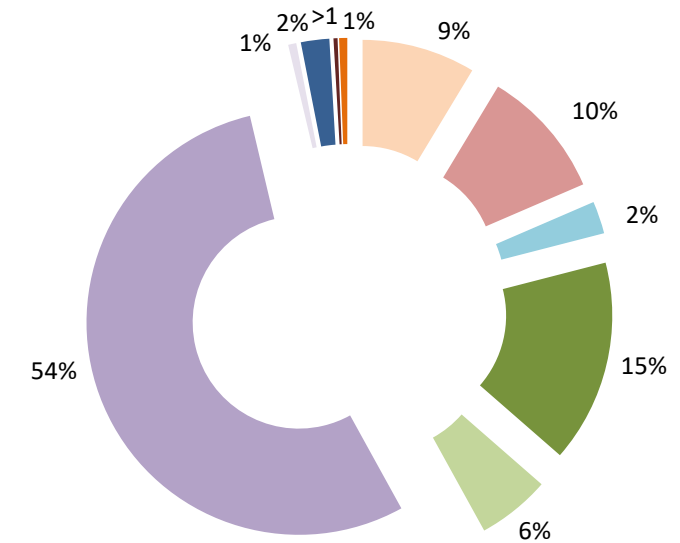
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>8</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>42</b>
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	8	7	3	4	19	0	0	0	0	41
<b>Other cases (all)</b>	<b>28</b>	<b>32</b>	<b>8</b>	<b>50</b>	<b>18</b>	<b>176</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>324</b>
Cases started before 1 January 2016	0	1	0	0	0	3	0	1	0	0	5
Cases started as from 1 January 2016	28	31	8	50	18	173	2	6	1	2	319
<b>All cases</b>	<b>28</b>	<b>40</b>	<b>15</b>	<b>53</b>	<b>22</b>	<b>195</b>	<b>2</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>366</b>

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	6	0	0	0	0	0	0	0	0	1	0	5	60.53
Row 2 Others	34	0	1	0	0	0	3	0	1	0	0	29	117.56
Row 3 Total	40	0	1	0	0	0	3	0	1	1	0	34	108.06
<b>Notes:</b>													
Definition of a MAP case and counting of MAP cases		A MAP case is a case arising from a request made by a person pursuant tot the MAP provisions of a tax convention. Belgium has reported those statistics according to the rules set out in the 2007 report of the Committee on Fiscal Affaires on "Improving the Resolution of Tax Treaty Disputes"											
Category of cases		On basis of the request the MAP case is categorised as an attribution/allocation or other case (the type of case is mentioned in the request), depending on whether or not the case is a transfer pricing case or not											
Notes on the computation of average time		The average time taken to close pre-2016 MAP cases was computed by applying the following rules:(i) start date: the date of filing of the MAP request; and (ii) end date: the earliest of the following dates: (a) the date when the taxpayer is informed of the outcome of the MAP, (b) the date of the closing letter which is drafted upon taxpayer's approval of the agreement reached, or (c) the date when Belgium's competent authority formally closed the case.											

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	Germany	19	7	0	0	2	2	0	3	0	0	0	0	19
	Spain	12	11	0	5	1	0	0	6	0	0	0	0	11
	France	29	9	0	0	3	0	4	2	0	0	0	0	29
	Italy	23	9	0	0	0	0	0	0	0	0	0	0	32
	Japan	4	1	0	0	0	0	0	0	0	0	0	0	5
	Luxembourg	4	1	0	0	0	0	0	1	0	0	0	0	4
	Netherlands	7	4	0	0	0	1	0	4	0	0	0	0	6
	Poland	5	0	0	0	1	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	15	6	0	3	0	0	0	3	0	0	0	0	15
	Total	118	48	0	8	7	3	4	19	0	0	0	0	125
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
Row 1	Switzerland	4	2	0	0	0	1	1	0	0	0	0	4
	China (People's Republic of)	4	2	0	0	0	0	0	0	0	0	0	6
	Germany	44	29	1	6	1	4	2	15	0	0	0	44
	Spain	18	8	0	0	1	0	1	0	0	0	0	24
	France	153	79	12	8	2	1	7	40	0	2	0	160
	United Kingdom	22	6	0	6	0	0	0	10	0	0	0	12
	Hong Kong, China	5	0	0	0	0	0	0	0	0	0	0	5
	Italy	32	9	1	2	1	0	0	12	0	0	0	24
	Luxembourg	71	105	8	1	0	35	3	50	0	0	0	79
	Netherlands	79	89	3	4	3	8	3	32	2	0	0	113
	Poland	6	3	0	0	0	0	0	2	0	0	0	7
	Portugal	6	4	1	1	0	0	0	0	0	0	0	8
	Romania	4	2	1	0	0	0	0	1	0	0	0	4
	Slovak Republic	5	2	0	0	0	0	0	1	0	0	0	6
	Sweden	4	3	0	0	0	1	0	2	0	0	0	4
	United States	12	3	0	0	0	0	0	5	0	3	0	7
Row 2	Treaty Partners (de minimis rule applies)	23	13	1	3	0	0	1	3	0	1	1	26
Row 3	Treaty Partners (Others)	2	0	0	0	0	0	0	0	0	0	1	1
	Total	494	359	28	31	8	50	18	173	2	6	2	534
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
Germany	18.01	2.32	13.24	6.50
Spain	16.09	3.34	8.87	15.24
France	21.21	5.91	14.63	6.81
Luxembourg	37.91	1.15	24.33	13.58
Netherlands	17.42	1.05	8.25	7.21
Poland	12.89	0.23	n.a.	n.a.
Treaty Partners (de minimis rule applies)	17.84	8.50	3.16	9.80
Total	18.41	4.08	10.39	10.00
Notes:				

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Switzerland	10.14	0.25	1.61	18.44
	Germany	13.70	1.51	7.26	14.36
	Spain	5.97	4.37	n.a.	n.a.
	France	17.41	2.23	7.74	14.07
	United Kingdom	9.93	0.98	3.21	6.76
	Italy	16.36	1.11	3.99	14.52
	Luxembourg	7.39	1.75	5.13	4.41
	Netherlands	11.24	1.01	4.95	9.52
	Poland	33.52	1.15	11.65	21.86
	Portugal	3.30	1.15	n.a.	n.a.
	Romania	15.42	0.79	0.00	30.87
	Slovak Republic	18.84	0.30	2.27	16.57
	Sweden	30.10	0.90	1.50	41.13
	United States	23.69	0.82	2.97	17.65
Row 2	Treaty Partners (de minimis rule applies)	21.72	2.93	5.91	23.57
Row 3	Treaty Partners (Others)	51.81	1.15	9.04	42.77
	Total	12.94	1.63	5.69	11.29
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	<b>Total Average Time</b>	13.56	1.91	6.12	11.18
Notes:					