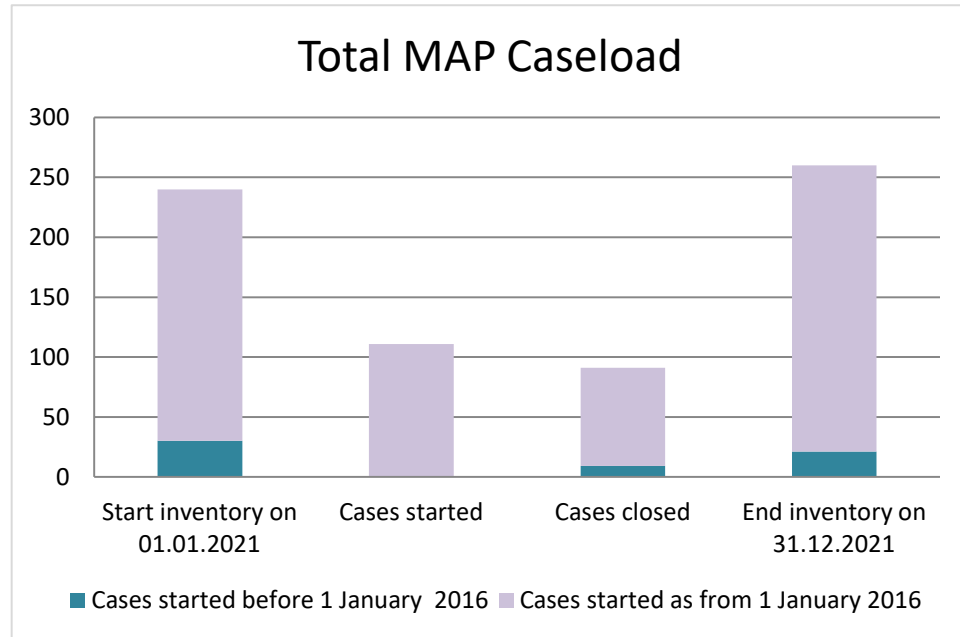


Denmark



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	20	0	6	14
Other cases	10	0	3	7

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	160	82	62	180
Other cases	50	29	20	59

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.09
Other cases	85.92

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

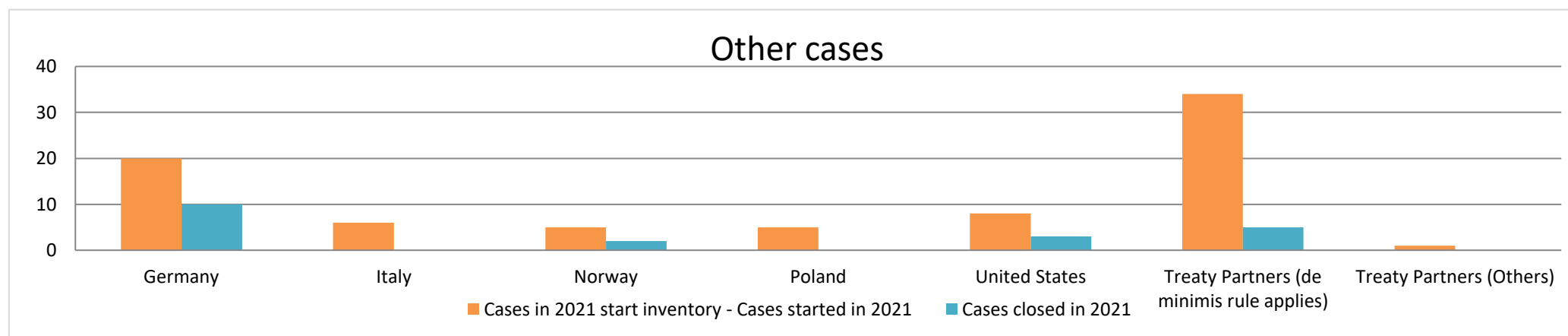
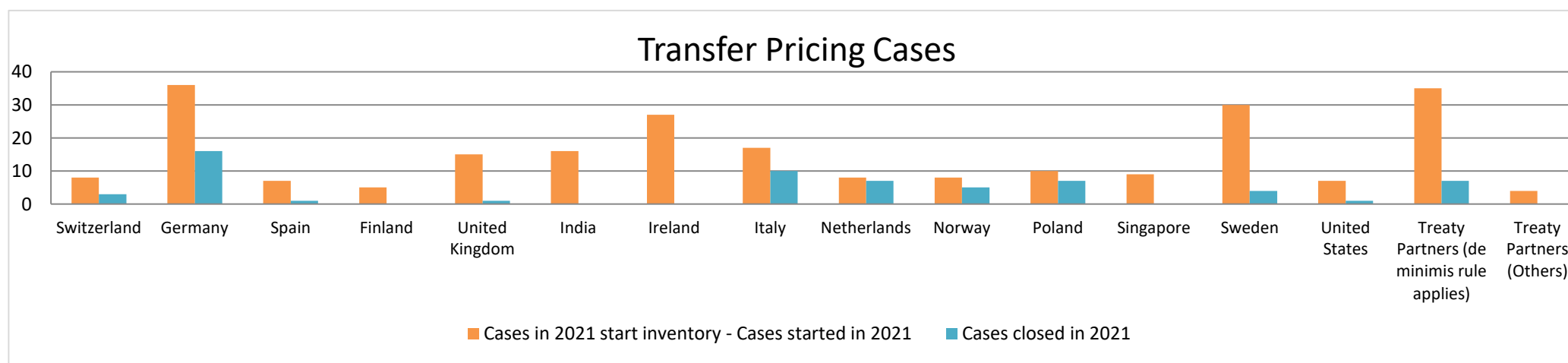
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.72	1.51	13.46	9.24
Other cases	23.76	1.24	10.58	16.84

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)

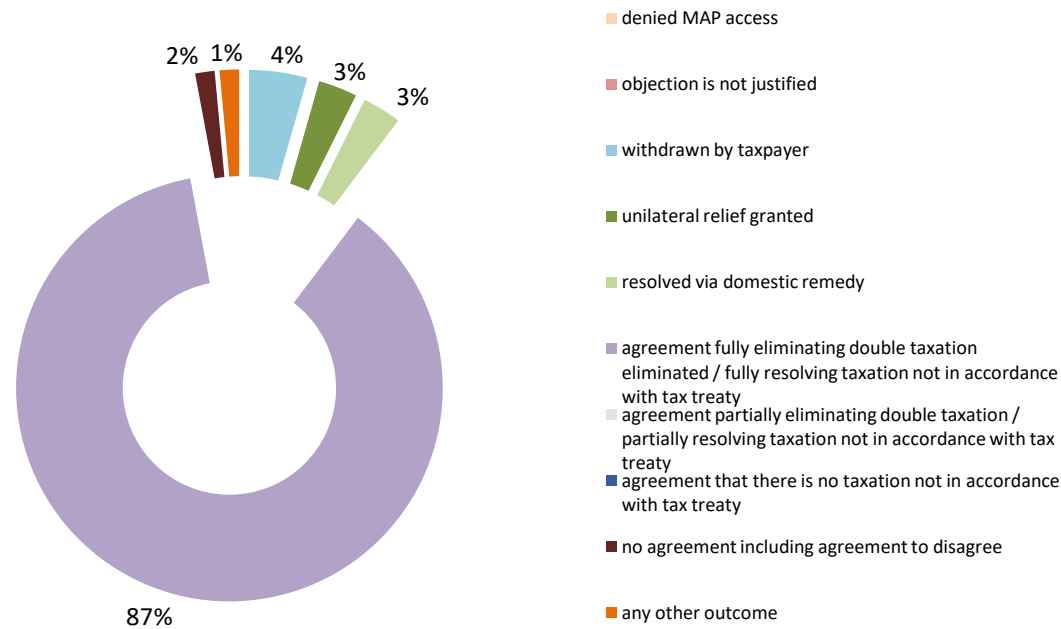
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



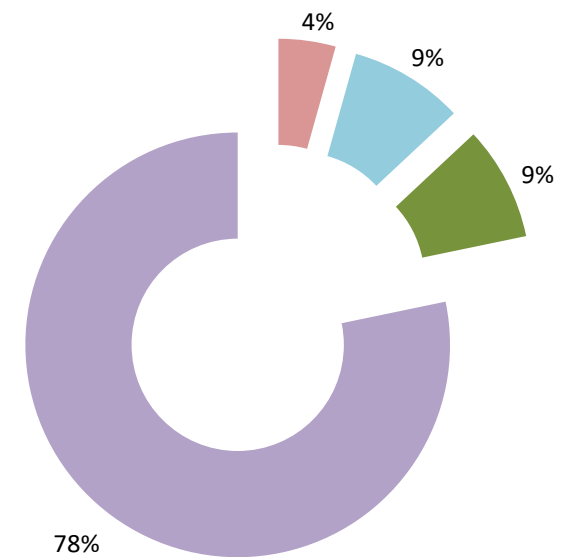
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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
Transfer pricing cases (all)	0	0	3	2	2	59	0	0	1	1	68
Cases started before 1 January 2016	0	0	1	0	0	4	0	0	0	1	6
Cases started as from 1 January 2016	0	0	2	2	2	55	0	0	1	0	62
Other cases (all)	0	1	2	2	0	18	0	0	0	0	23
Cases started before 1 January 2016	0	0	2	0	0	1	0	0	0	0	3
Cases started as from 1 January 2016	0	1	0	2	0	17	0	0	0	0	20
All cases	0	1	5	4	2	77	0	0	1	1	91

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	20	0	0	1	0	0	4	0	0	0	1	14	89.09
Row 2 Others	10	0	0	2	0	0	1	0	0	0	0	7	85.92
Row 3 Total	30	0	0	3	0	0	5	0	0	0	1	21	88.03
Notes:													
Definition of a MAP case and counting of MAP cases		Denmark counts the following as a MAP case: (a) any request for relief of double taxation by reference to article 25 of a tax treaty or to the EU Arbitration convention; (b) a case as described on page 54 in the MAP Peer Review Report for Denmark. Protective claims have been counted as pending MAP cases.											
Category of cases		Attribution/allocation cases: Article 7 and Article 9 MAP cases. Other cases: All other articles of the tax conventions.											
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: for transfer pricing cases, the date of the receipt of the MAP request (for cases under the EU Arbitration Convention the date of receipt of the request and the minimum information required) and for other cases the date of the first registration in the internal filing system; and (ii) end date: for transfer pricing cases the date the first CA informs the taxpayer of the result of the MAP case and for other cases the date of closing the case in the internal filing system.											

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	Switzerland	4	4	0	0	0	0	0	3	0	0	0	0	5
	Germany	17	19	0	0	2	0	0	14	0	0	0	0	20
	Spain	2	5	0	0	0	0	0	1	0	0	0	0	6
	Finland	3	2	0	0	0	0	0	0	0	0	0	0	5
	United Kingdom	12	3	0	0	0	0	0	1	0	0	0	0	14
	India	14	2	0	0	0	0	0	0	0	0	0	0	16
	Ireland	24	3	0	0	0	0	0	0	0	0	0	0	27
	Italy	12	5	0	0	0	1	0	8	0	0	1	0	7
	Netherlands	5	3	0	0	0	0	0	7	0	0	0	0	1
	Norway	4	4	0	0	0	1	0	4	0	0	0	0	3
	Poland	9	1	0	0	0	0	0	7	0	0	0	0	3
	Singapore	0	9	0	0	0	0	0	0	0	0	0	0	9
	Sweden	20	10	0	0	0	0	0	4	0	0	0	0	26
	United States	4	3	0	0	0	0	0	1	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	26	9	0	0	0	0	2	5	0	0	0	0	28
Row 3	Treaty Partners (Others)	4	0	0	0	0	0	0	0	0	0	0	0	4
	Total	160	82	0	0	2	2	2	55	0	0	1	0	180
<p><u>Notes:</u> There has been a small correction to the 2021 inventory pre-2015 for Attribution / Allocation MAP cases to correct for previous year miscalculations.</p>														

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
Germany	15	5	0	0	0	2	0	8	0	0	0	0	10
Italy	5	1	0	0	0	0	0	0	0	0	0	0	6
Norway	4	1	0	0	0	0	0	2	0	0	0	0	3
Poland	1	4	0	0	0	0	0	0	0	0	0	0	5
United States	2	6	0	0	0	0	0	3	0	0	0	0	5
Treaty Partners (de minimis rule applies)	22	12	0	1	0	0	0	4	0	0	0	0	29
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	50	29	0	1	0	2	0	17	0	0	0	0	59

Notes:
There has been a small correction to the 2021 inventory for pre-2015 Other MAP cases to correct for previous year miscalculations.

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	Switzerland	15.29	0.93	6.10	9.18
	Germany	16.18	1.74	14.76	6.10
	Spain	21.83	0.69	8.15	13.68
	United Kingdom	14.30	2.47	1.38	12.92
	Italy	28.09	1.10	18.46	12.54
	Netherlands	19.48	1.44	9.70	9.78
	Norway	13.85	1.51	3.44	17.16
	Poland	23.15	2.77	15.43	7.92
	Sweden	17.12	1.02	11.70	2.35
	United States	28.50	1.15	12.69	15.81
Row 2	Treaty Partners (de minimis rule applies)	28.35	0.96	17.67	10.69
	Total	20.72	1.51	13.46	9.24
Notes:					

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	
Row 1	Germany	28.70	1.57	13.97	19.24
	Norway	25.04	1.17	5.54	19.50
	United States	33.46	1.15	17.42	29.17
Row 2	Treaty Partners (de minimis rule applies)	7.53	0.67	3.05	4.52
	Total	23.76	1.24	10.58	16.84
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	21.46	1.45	12.70	11.25
Notes:					