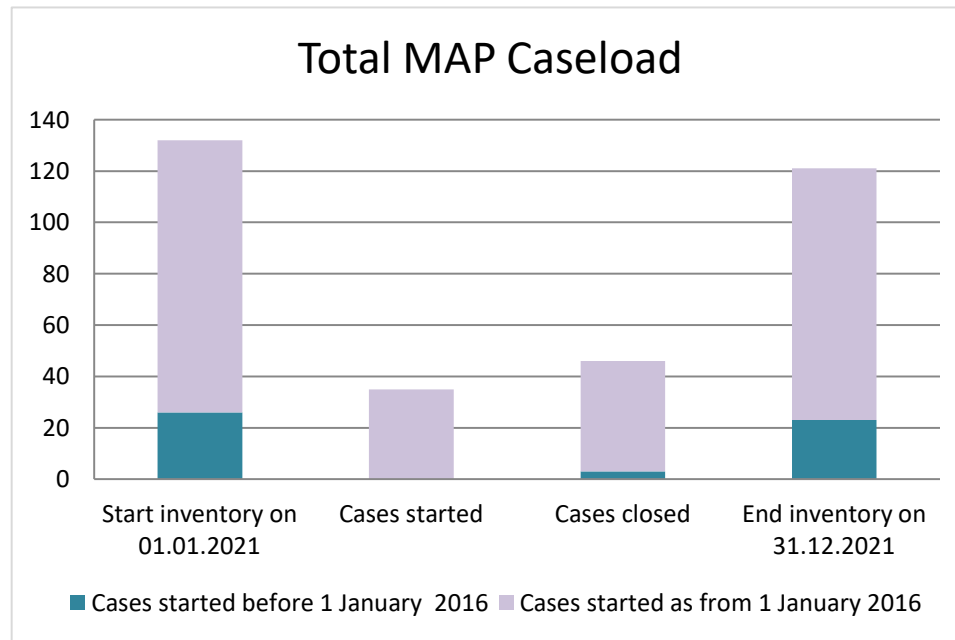


Finland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	7	0	2	5
Other cases	19	0	1	18

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	48	19	27	40
Other cases	58	16	16	58

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	75.55
Other cases	67.50

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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this informed was received by the competent authority; and
- (ii) end date: the date of the letter to the taxpayer notifying him of the outcome.

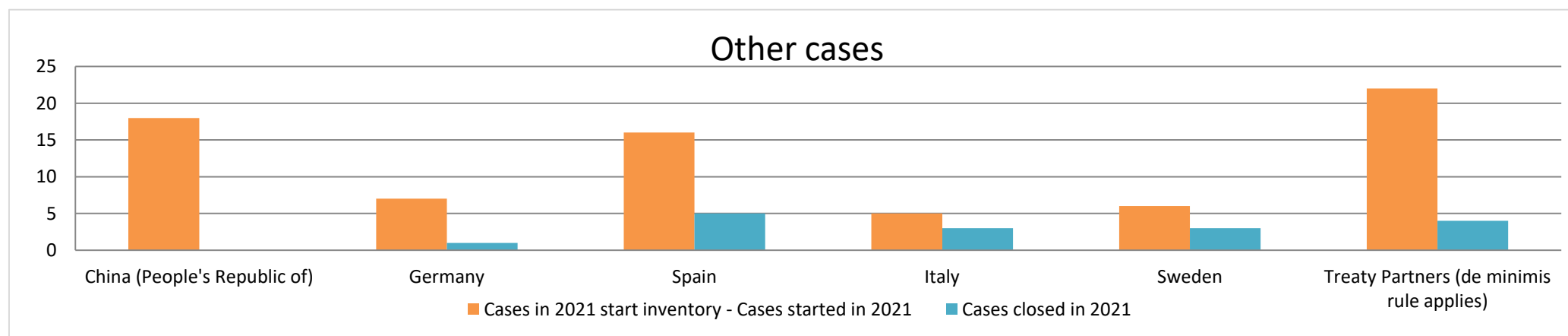
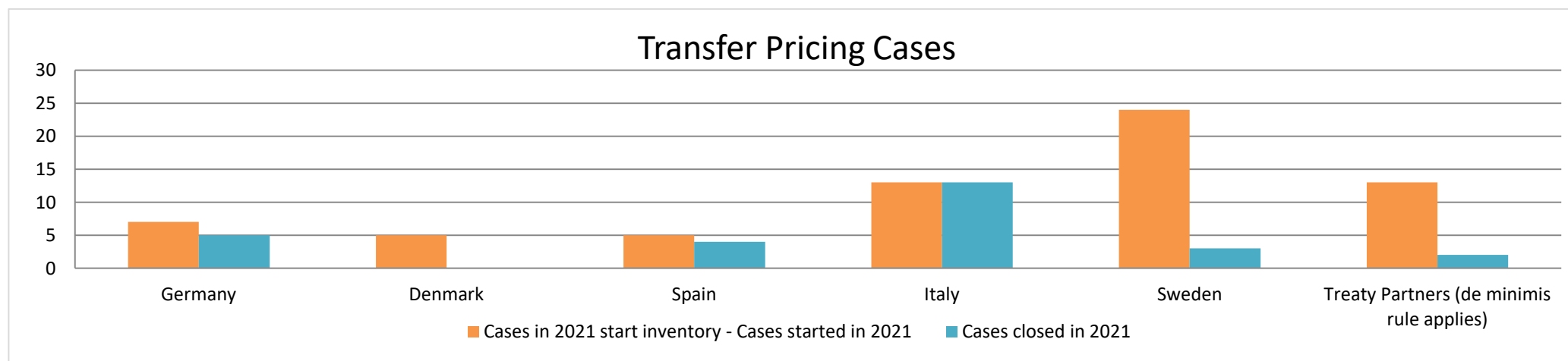
Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.37	2.63	19.37	4.33
Other cases	19.66	1.40	7.43	18.09

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>

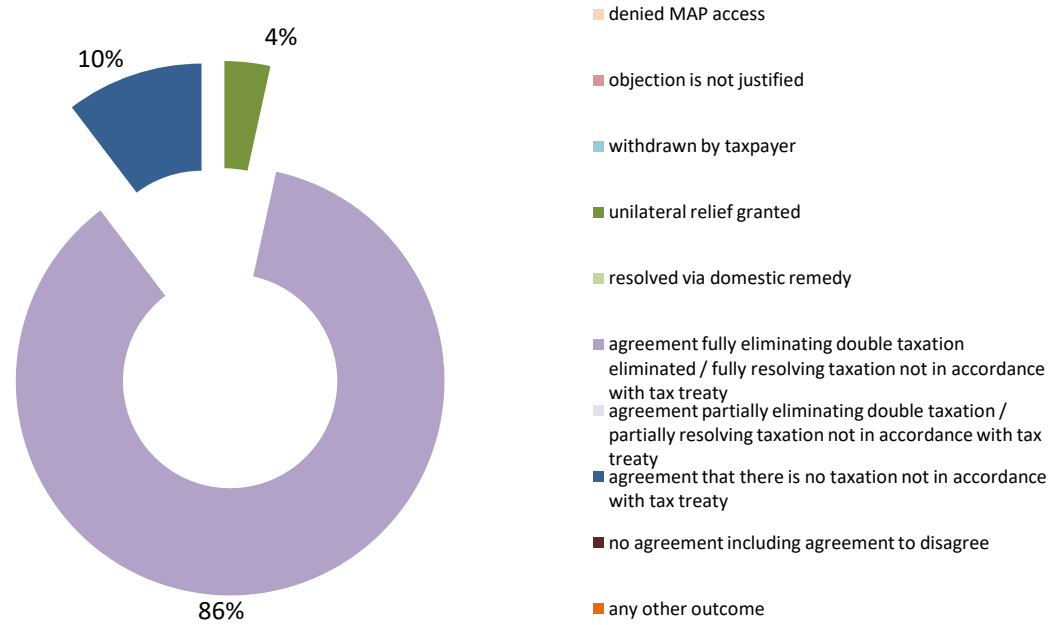
Overview of MAP partners (only for cases started as from 1 January 2016)

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

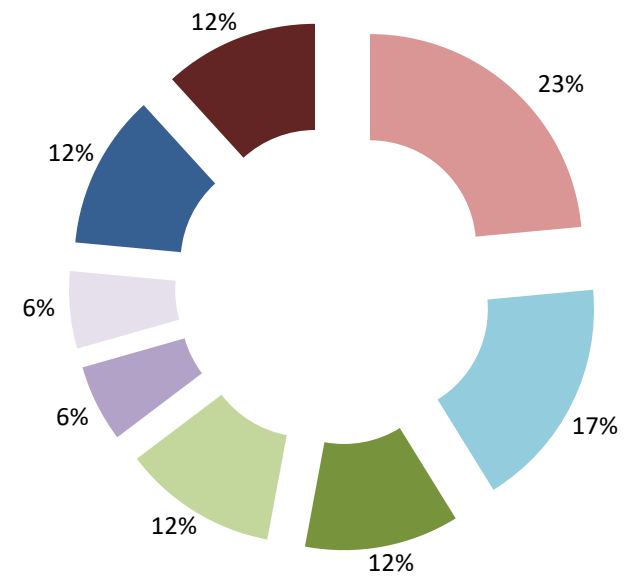


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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	0	1	0	25	0	3	0	0	29
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	0	0	1	0	23	0	3	0	0	27
Other cases (all)	0	4	3	2	2	1	1	2	2	0	17
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	0	4	3	2	2	0	1	2	2	0	16
All cases	0	4	3	3	2	26	1	5	2	0	46

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	7	0	0	0	0	0	2	0	0	0	0	5	75.55
Row 2 Others	19	0	0	0	0	0	1	0	0	0	0	18	67.50
Row 3 Total	26	0	0	0	0	0	3	0	0	0	0	23	72.87
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases: Finland has followed the MAP Statistics Reporting Framework.</p> <p>Category of cases: Finland has classified attribution / allocation cases as cases where the same income has been taxed in two jurisdictions based on national transfer pricing adjustment rules and PE income attribution (Art. 7) cases. Other cases include corporate income tax cases not related to attribution / allocation, cases where the functions of a foreign company have been considered to establish a PE for the company (Art. 5), withholding tax cases and cases concerning individuals. This same classification has been applied for pre-2016 cases and post-2015 cases.</p> <p>Notes on the computation of 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 a taxpayer submitted a MAP request, or for cases when the MAP request was submitted in the other jurisdiction concerned, the date of the first letter from the competent authority of that jurisdiction. For cases where the taxpayer was requested to submit additional information, the date on which this information was received by the competent authority; and (ii) end date: the date of the letter to the taxpayer notifying him of the outcome. Average time for pre-2016 cases indicates the time from start to end without deducting the time the case has been on hold because of the use of domestic legal remedies.</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	Germany	6	1	0	0	0	0	0	3	0	2	0	0	2
	Denmark	3	2	0	0	0	0	0	0	0	0	0	0	5
	Spain	4	1	0	0	0	0	0	4	0	0	0	0	1
	Italy	13	0	0	0	0	0	0	13	0	0	0	0	0
	Sweden	17	7	0	0	0	0	0	2	0	1	0	0	21
Row 2	Treaty Partners (de minimis rule applies)	5	8	0	0	0	1	0	1	0	0	0	0	11
	Total	48	19	0	0	0	1	0	23	0	3	0	0	40
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	China (People's Republic of)	15	3	0	0	0	0	0	0	0	0	0	18
	Germany	4	3	0	0	1	0	0	0	0	0	0	6
	Spain	13	3	0	0	2	0	2	0	0	1	0	11
	Italy	5	0	0	0	0	0	0	0	1	0	2	2
	Sweden	6	0	0	3	0	0	0	0	0	0	0	3
Row 2	Treaty Partners (de minimis rule applies)	15	7	0	1	0	2	0	0	0	1	0	18
	Total	58	16	0	4	3	2	2	0	1	2	2	58
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	19.35	2.70	14.48	4.00	
Spain	11.84	0.68	5.39	6.45	
Italy	26.34	3.76	34.41	2.07	
Sweden	17.23	1.19	1.30	10.08	
Treaty Partners (de minimis rule applies)	5.88	1.15	5.79	3.42	
Total	20.37	2.63	19.37	4.33	
<u>Notes:</u>					

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	15.19	1.18		
Spain	20.84	0.93	6.51	22.42
Italy	34.38	1.15	8.94	25.44
Sweden	20.15	2.27	7.66	5.49
Treaty Partners (de minimis rule applies)	7.89	1.58	4.54	0.00
Total	19.66	1.40	7.43	18.09
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	20.11	2.17	16.03	8.18
Notes:					