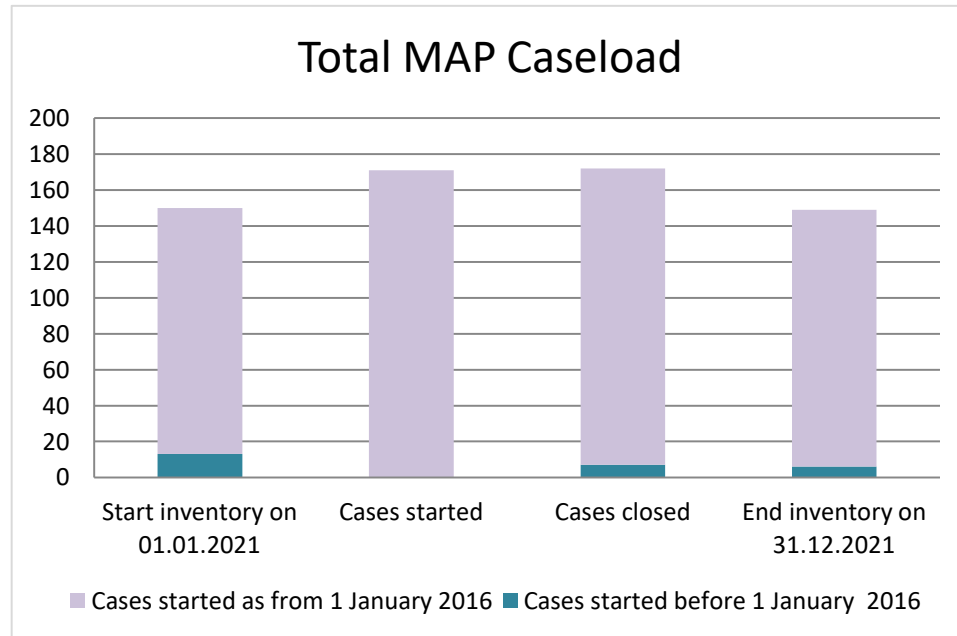


## Ireland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	8	0	7	1
Other cases	5	0	0	5

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	72	23	10	85
Other cases	65	148	155	58

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.49
Other cases	n.a.

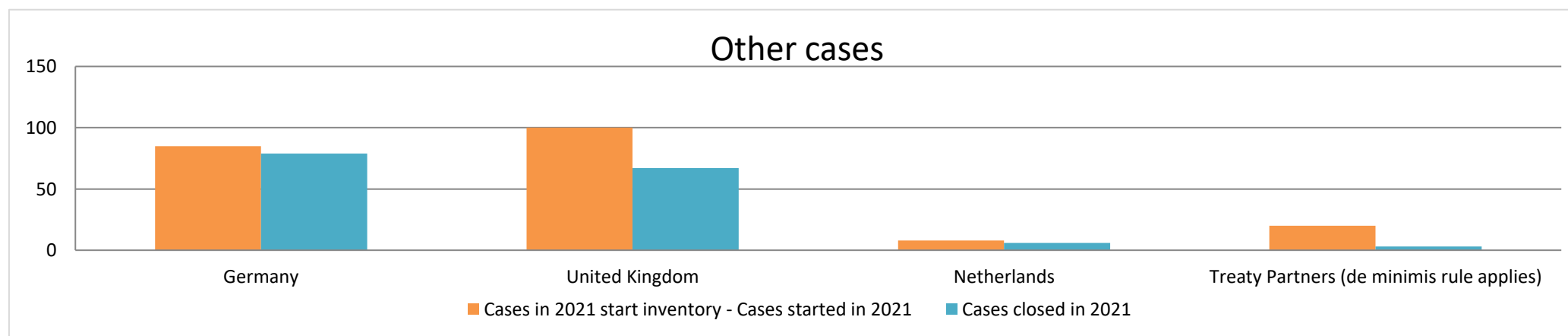
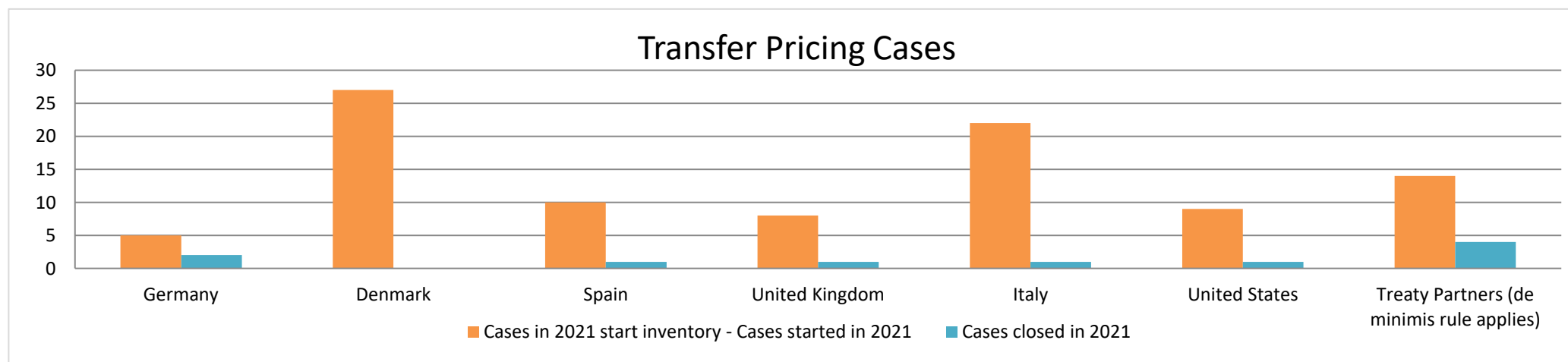
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	35.49	1.22	12.60	23.69
Other cases	4.99	1.17	3.26	2.61

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>

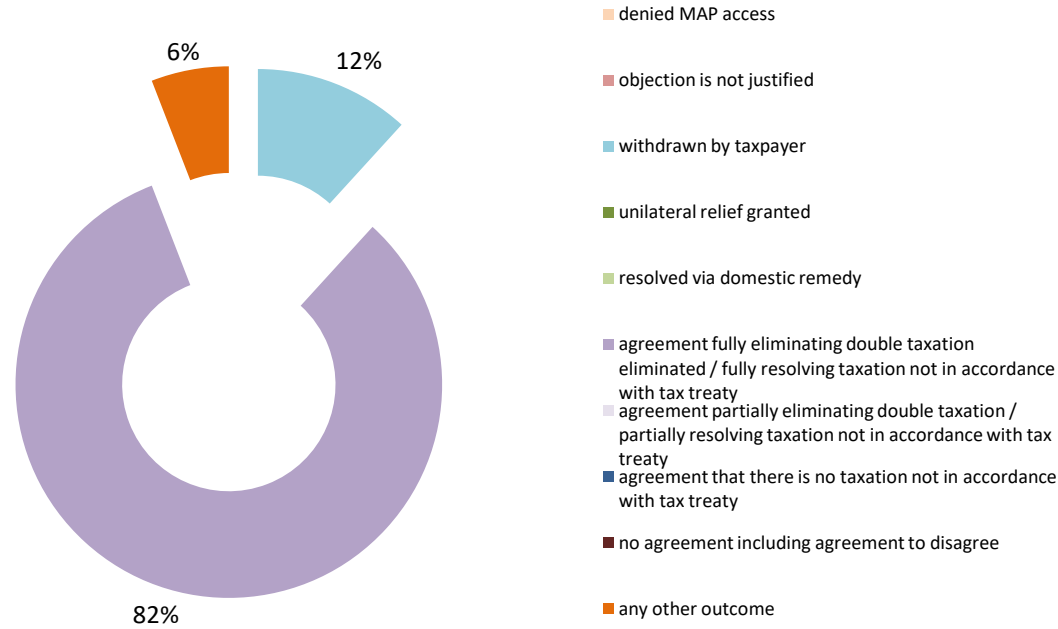
## Overview of MAP partners (only for cases started as from 1 January 2016)

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

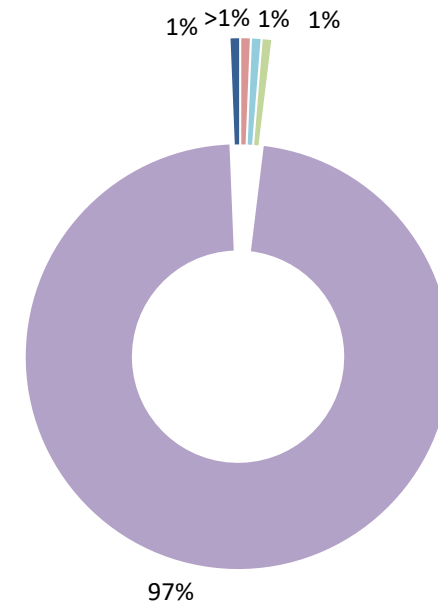


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

### 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
<b>Transfer pricing cases (all)</b>	0	0	2	0	0	14	0	0	0	1	17
Cases started before 1 January 2016	0	0	1	0	0	6	0	0	0	0	7
Cases started as from 1 January 2016	0	0	1	0	0	8	0	0	0	1	10
<b>Other cases (all)</b>	0	1	1	0	1	151	0	1	0	0	155
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	1	1	0	1	151	0	1	0	0	155
<b>All cases</b>	0	1	3	0	1	165	0	1	0	1	172

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	8	0	0	1	0	0	6	0	0	0	0	1	79.49
Row 2 Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3 Total	13	0	0	1	0	0	6	0	0	0	0	6	79.49

Notes:

As per 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes": A case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Cases within a competent authority's inventory would generally include both: (i) cases arising from a request submitted directly to that competent authority by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation.

**Definition of a MAP case and counting of MAP cases**  
It could be a case arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or alternatively under Article 25(3), provided that in the latter case the request is taxpayer-specific and not one for a generic interpretation of the treaty. It could also include a case in which a request is made for a determination of a taxpayer's residence in dual resident situations of the type mentioned in Article 4(2)(d) of the OECD Model Tax Convention. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA). Whilst a case may refer to a number of issues and taxation years, it should still be considered as only one case for statistical purposes as long as the issues are similar for all the years and are expected to be dealt with at the same time with a view to resolving all issues and years collectively. For that purpose, if, within three months from the reception of the first request, a competent authority receives a subsequent request by the same person with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue, that same request should be considered to be part of the first request.

**Category of cases**  
An attribution/allocation case is a MAP case where the taxpayer's MAP request relates to either: the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention).  
Any MAP case that is not an attribution / allocation MAP case is considered as an "other" MAP case.

**Notes on the computation of average time**  
For the purpose of computing the average time needed to resolve pre-2016 cases, Ireland uses the following dates: (i) Start date: the date when the MAP request is considered complete and accepted by a competent authority; (ii) End date: in general, the date when the taxpayer has officially accepted the resolution.

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	5	0	0	0	0	0	0	2	0	0	0	0	3
	Denmark	24	3	0	0	0	0	0	0	0	0	0	0	27
	Spain	8	2	0	0	0	0	0	1	0	0	0	0	9
	United Kingdom	3	5	0	0	0	0	0	1	0	0	0	0	7
	Italy	19	3	0	0	0	0	0	1	0	0	0	0	21
	United States	6	3	0	0	0	0	0	1	0	0	0	0	8
Row 2	Treaty Partners (de minimis rule applies)	7	7	0	0	1	0	0	2	0	0	0	1	10
	Total	72	23	0	0	1	0	0	8	0	0	0	1	85
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
Germany	16	69	0	0	0	0	0	78	0	1	0	0	6
United Kingdom	30	70	0	0	0	0	0	67	0	0	0	0	33
Netherlands	5	3	0	1	0	0	0	5	0	0	0	0	2
Treaty Partners (de minimis rule applies)	14	6	0	0	1	0	1	1	0	0	0	0	17
Total	65	148	0	1	1	0	1	151	0	1	0	0	58

Notes:  
The number of cases in the MAP inventory on 1 January 2021 is one less than the number of cases in the MAP inventory on 31 December 2020 because one case, filed as a protective MAP in Ireland during 2020, is considered by both treaty partners not to be an initiated case for statistical purposes.

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	Germany	40.03	1.41	11.41	28.62
	Spain	32.38	1.15	1.41	30.97
	United Kingdom	16.77	1.15	6.46	10.31
	Italy	63.18	1.15	53.12	10.06
	United States	54.15	1.15	13.12	41.03
Row 2	Treaty Partners (de minimis rule applies)	27.09	1.20	5.50	21.21
	Total	35.49	1.22	12.60	23.69
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	
Germany	3.46	0.90	3.18	2.23	
United Kingdom	5.77	1.43	3.38	2.39	
Netherlands	7.76	1.88	2.54	6.78	
Treaty Partners (de minimis rule applies)	22.49	1.15	5.72	25.84	
Total	4.99	1.17	3.26	2.61	
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>	6.84	1.17	3.79	3.80
Notes:					