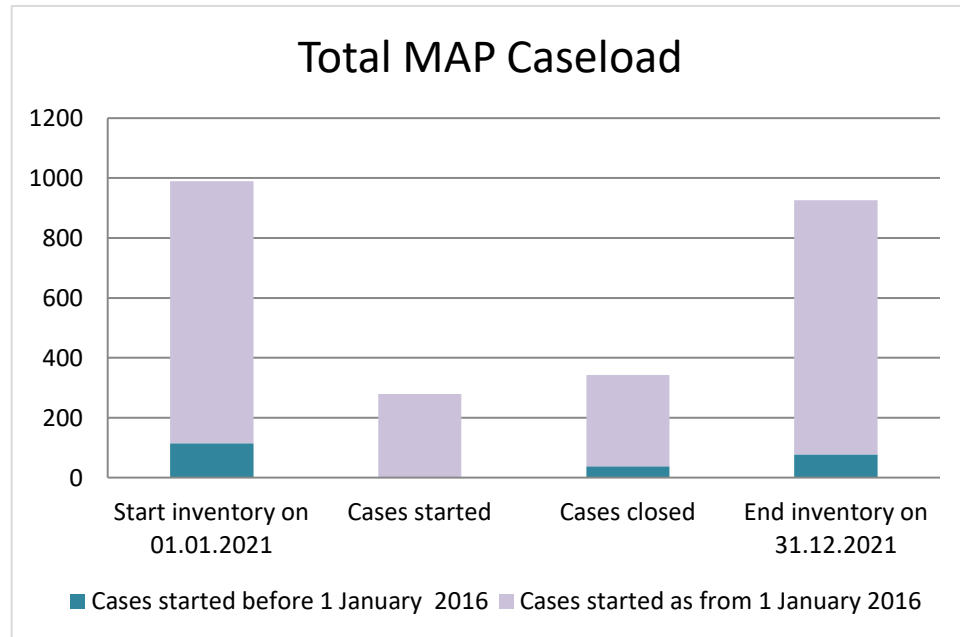


## Italy



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	48	0	16	32
Other cases	67	0	22	45

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	673	207	242	638
Other cases	202	72	63	211

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	88.41
Other cases	86.98

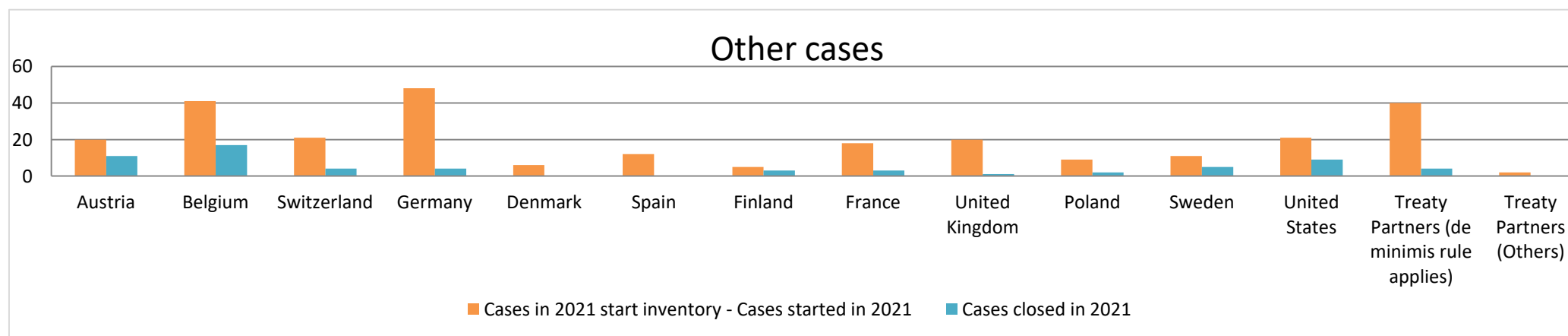
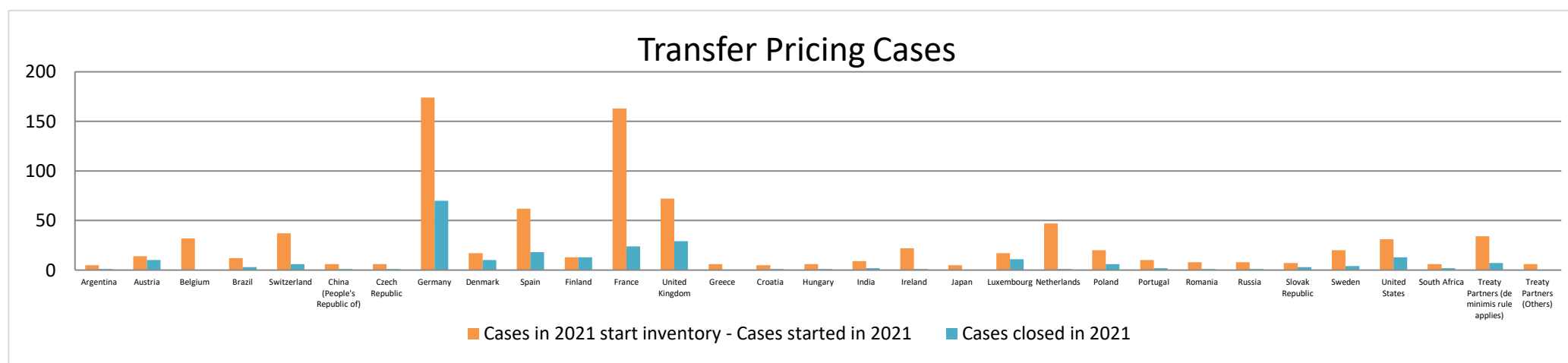
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	25.64	1.25	22.96	5.96
Other cases	22.67	1.18	5.31	20.01

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)

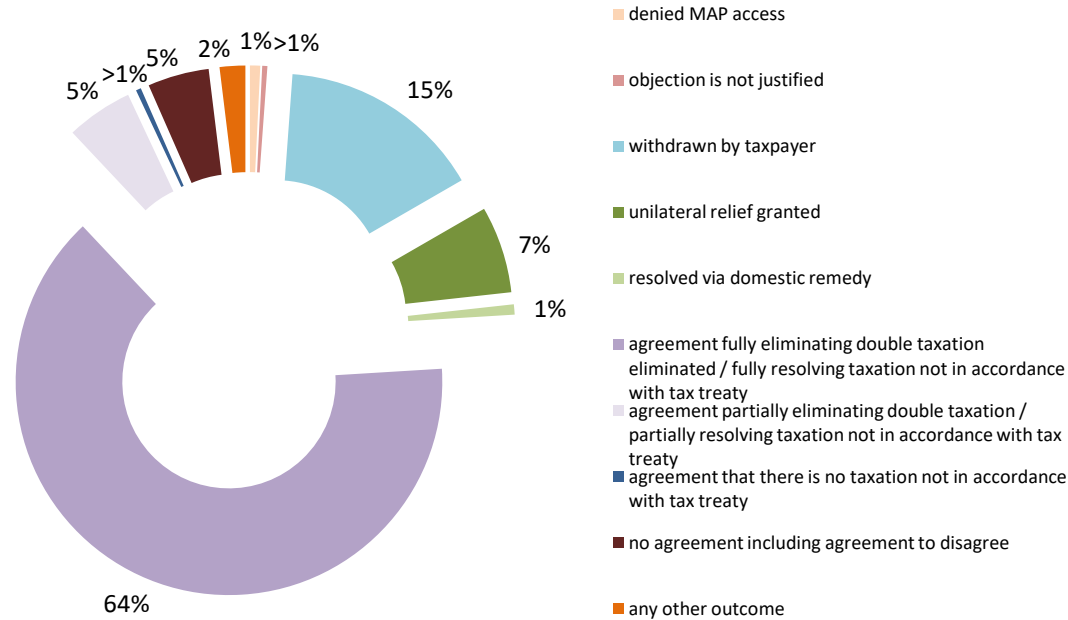
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



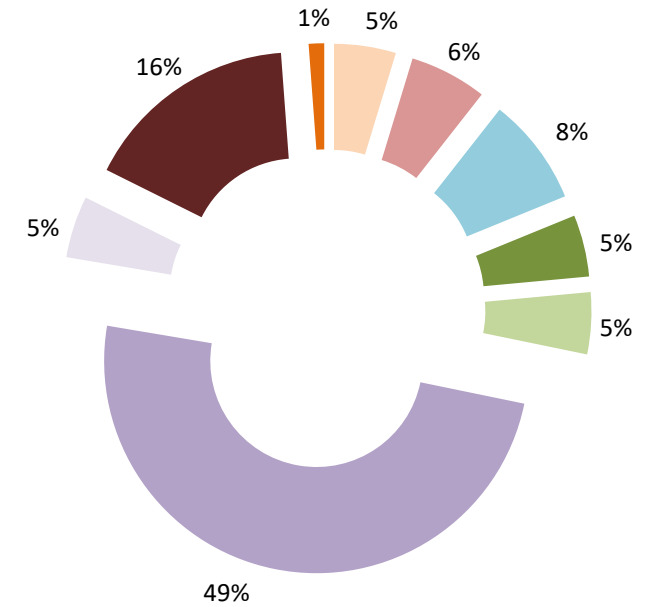
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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>2</b>	<b>1</b>	<b>40</b>	<b>17</b>	<b>2</b>	<b>165</b>	<b>13</b>	<b>1</b>	<b>12</b>	<b>5</b>	<b>258</b>
Cases started before 1 January 2016	0	0	7	0	0	3	3	0	3	0	16
Cases started as from 1 January 2016	2	1	33	17	2	162	10	1	9	5	242
<b>Other cases (all)</b>	<b>4</b>	<b>5</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>42</b>	<b>4</b>	<b>0</b>	<b>14</b>	<b>1</b>	<b>85</b>
Cases started before 1 January 2016	0	0	4	2	2	10	3	0	1	0	22
Cases started as from 1 January 2016	4	5	3	2	2	32	1	0	13	1	63
<b>All cases</b>	<b>6</b>	<b>6</b>	<b>47</b>	<b>21</b>	<b>6</b>	<b>207</b>	<b>17</b>	<b>1</b>	<b>26</b>	<b>6</b>	<b>343</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	48	0	0	7	0	0	3	3	0	3	0	32	88.41
Row 2 Others	67	0	0	4	2	2	10	3	0	1	0	45	86.98
Row 3 Total	115	0	0	11	2	2	13	6	0	4	0	77	87.58
<p><b>Notes:</b></p> <p>Definition of a MAP case and counting of MAP cases: The definition of MAP cases is based on the definition contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes". The counting method of MAP cases is based on the counting method contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</p> <p>Category of cases: The definitions of "Attribution/Allocation MAP Cases" and "Other MAP Cases" are the following:  Attribution/Allocation MAP Cases: An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (i) the attribution of profits to a permanent establishment (see e.g. Article 7 of the OECD Model Tax Convention); or (ii) the determination of profits between associated enterprises (see e.g. Article 9 of the OECD Model Tax Convention), which is also known as a transfer pricing MAP case.  Other MAP Cases: Any MAP case that is not an attribution/allocation MAP case.</p> <p>Notes on the computation of average time: The "average time taken" is based on the method of computing the "average cycle time" contained in the MAP reporting framework arising from the proposals in the Committee on Fiscal Affairs' (CFA) 2007 report "Improving the Resolution of Tax Treaty Disputes".</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	Argentina	4	1	0	0	1	0	0	0	0	0	0	4
	Austria	13	1	0	0	0	1	0	5	0	0	4	4
	Belgium	23	9	0	0	0	0	0	0	0	0	0	32
	Brazil	11	1	0	0	3	0	0	0	0	0	0	9
	Switzerland	32	5	0	0	2	0	0	4	0	0	0	31
	China (People's Republic of)	6	0	0	0	1	0	0	0	0	0	0	5
	Czech Republic	5	1	0	0	0	1	0	0	0	0	0	5
	Germany	137	37	0	0	3	3	0	57	2	1	4	104
	Denmark	12	5	0	0	0	1	0	8	0	0	1	7
	Spain	30	32	1	0	0	0	0	16	0	0	1	44
	Finland	13	0	0	0	0	0	0	13	0	0	0	0
	France	122	41	1	0	3	0	2	18	0	0	0	139
	United Kingdom	62	10	0	0	2	0	0	24	2	0	1	43
	Greece	2	4	0	0	0	0	0	0	0	0	0	6
	Croatia	3	2	0	0	0	1	0	0	0	0	0	4
	Hungary	5	1	0	0	0	1	0	0	0	0	0	5
	India	6	3	0	0	2	0	0	0	0	0	0	7
	Ireland	19	3	0	0	0	0	0	1	0	0	0	21
	Japan	3	2	0	0	0	0	0	0	0	0	0	5
	Luxembourg	17	0	0	0	1	0	0	9	0	0	1	6
	Netherlands	35	12	0	1	0	0	0	0	0	0	0	46
	Poland	13	7	0	0	5	0	0	0	0	0	1	14
	Portugal	5	5	0	0	0	2	0	0	0	0	0	8
	Romania	5	3	0	0	0	1	0	0	0	0	0	7
	Russia	7	1	0	0	1	0	0	0	0	0	0	7
	Slovak Republic	2	5	0	0	0	3	0	0	0	0	0	4
	Sweden	15	5	0	0	1	0	0	3	0	0	0	16
	United States	26	5	0	0	4	0	0	3	6	0	0	18
	South Africa	6	0	0	0	2	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	29	5	0	0	2	3	0	1	0	0	1	27
Row 3	Treaty Partners (Others)	5	1	0	0	0	0	0	0	0	0	0	6
	Total	673	207	2	1	33	17	2	162	10	1	9	638
Notes:													
For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented.													

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	Austria	13	7	0	0	0	0	0	1	0	0	10	0	9
	Belgium	32	9	1	2	1	0	0	12	0	0	0	1	24
	Switzerland	12	9	0	2	0	0	0	2	0	0	0	0	17
	Germany	37	11	1	0	1	0	1	1	0	0	0	0	44
	Denmark	5	1	0	0	0	0	0	0	0	0	0	0	6
	Spain	8	4	0	0	0	0	0	0	0	0	0	0	12
	Finland	5	0	0	0	0	0	0	0	1	0	2	0	2
	France	17	1	0	0	1	0	1	1	0	0	0	0	15
	United Kingdom	19	1	0	0	0	0	0	1	0	0	0	0	19
	Poland	7	2	0	0	0	0	0	1	0	0	1	0	7
	Sweden	6	5	0	0	0	0	0	5	0	0	0	0	6
	United States	12	9	0	0	0	2	0	7	0	0	0	0	12
Row 2	Treaty Partners (de minimis rule applies)	29	11	2	1	0	0	0	1	0	0	0	0	36
Row 3	Treaty Partners (Others)	0	2	0	0	0	0	0	0	0	0	0	0	2
	Total	202	72	4	5	3	2	2	32	1	0	13	1	211
Notes:														
For the cases closed 'any other outcome', the competent authorities failed to reach an agreement in the bilateral phase because a domestic statute of limitation would prevent any resulting agreement from being implemented.														

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	Argentina	40.08	1.15	n.a.	n.a.
	Austria	20.59	1.07	7.82	2.37
	Brazil	42.22	1.15	n.a.	n.a.
	Switzerland	25.55	1.02	2.07	2.79
	China (People's Republic of)	44.13	1.15	n.a.	n.a.
	Czech Republic	1.81	1.15	n.a.	n.a.
	Germany	26.03	1.15	25.61	3.90
	Denmark	28.09	1.10	18.46	12.54
	Spain	13.73	0.89	10.18	4.34
	Finland	26.34	3.76	34.41	2.07
	France	32.87	1.14	23.12	10.75
	United Kingdom	23.65	1.13	18.99	8.49
	Croatia	1.81	1.15	n.a.	n.a.
	Hungary	1.81	1.15	n.a.	n.a.
	India	43.30	1.15	n.a.	n.a.
	Ireland	63.18	1.15	53.12	10.06
	Luxembourg	29.41	1.05	27.91	1.80
	Netherlands	27.35	1.15	n.a.	n.a.
	Poland	22.01	1.25	14.73	0.10
	Portugal	1.81	1.15	n.a.	n.a.
	Romania	1.81	1.15	n.a.	n.a.
	Russia	43.07	1.15	n.a.	n.a.
	Slovak Republic	1.81	1.15	n.a.	n.a.
	Sweden	25.70	1.01	20.14	4.96
	United States	36.62	1.15	25.21	14.96
	South Africa	34.29	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	18.28	1.15	16.83	9.53
	Total	25.64	1.25	22.96	5.96
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	Austria	40.58	1.23	1.57	41.48
	Belgium	16.36	1.11	3.99	14.52
	Switzerland	15.74	1.14	36.82	11.77
	Germany	45.85	0.87	25.15	14.55
	Finland	34.38	1.15	8.94	25.44
	France	27.68	1.35	23.00	15.78
	United Kingdom	21.37	1.71	1.48	19.89
	Poland	21.63	3.30	0.43	21.21
	Sweden	12.89	1.03	1.76	11.13
	United States	7.80	0.68	0.24	2.36
Row 2	Treaty Partners (de minimis rule applies)	17.97	1.67	5.52	41.49
	Total	22.67	1.18	5.31	20.01
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>	25.03	1.24	18.33	9.65
Notes:					