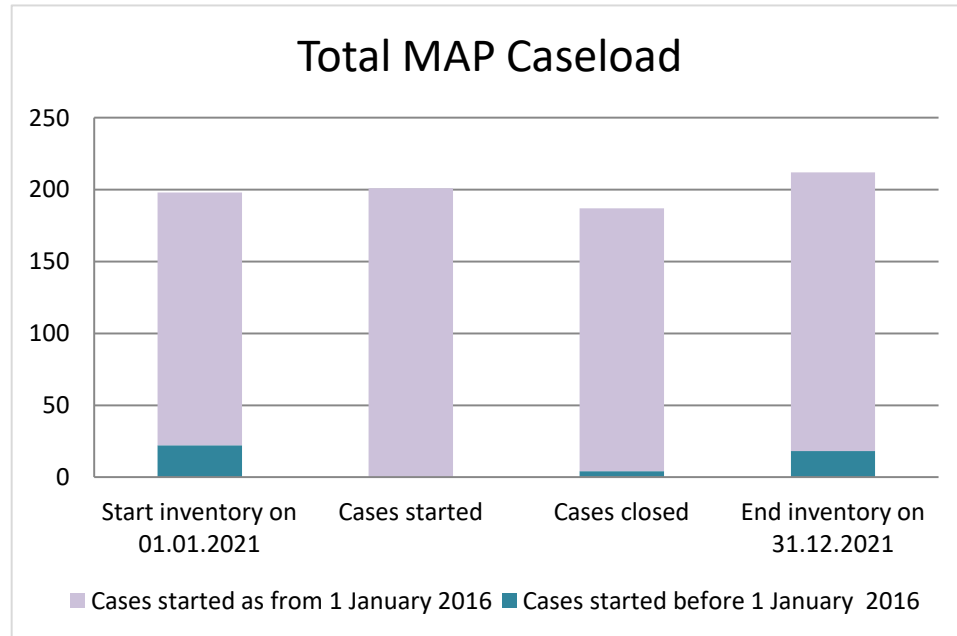


Luxembourg



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	2	0	0	2
Other cases	20	0	4	16

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	40	29	19	50
Other cases	136	172	164	144

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	93.78

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

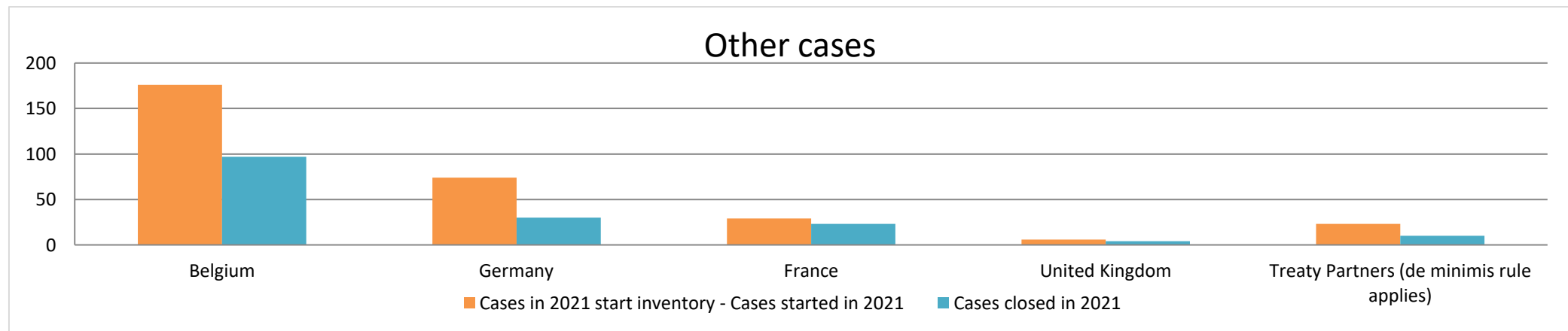
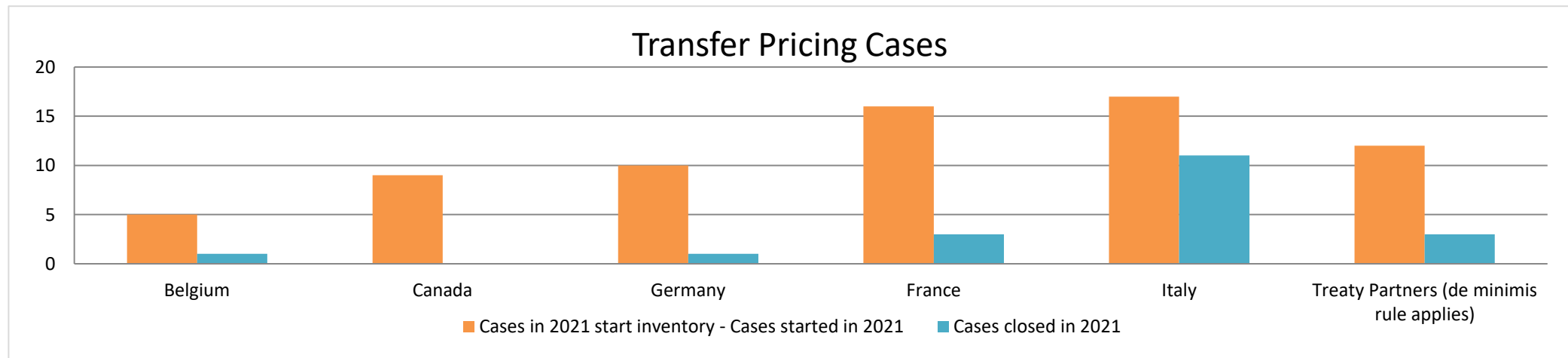
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	31.48	1.22	21.64	14.29
Other cases	9.56	2.17	9.54	4.53

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>

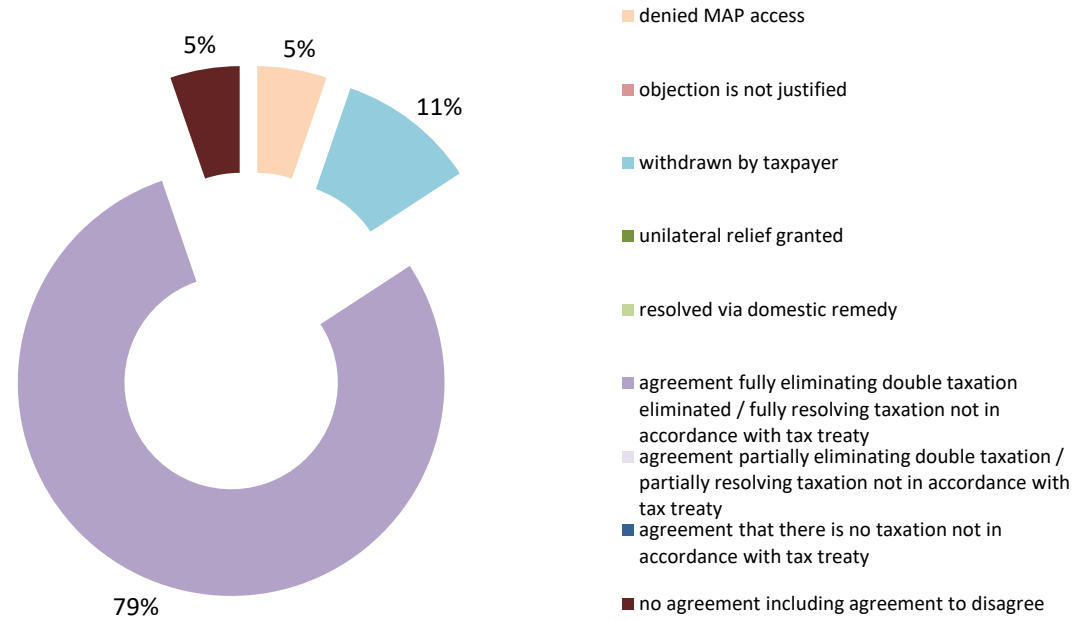
Overview of MAP partners (only for cases started as from 1 January 2016)

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

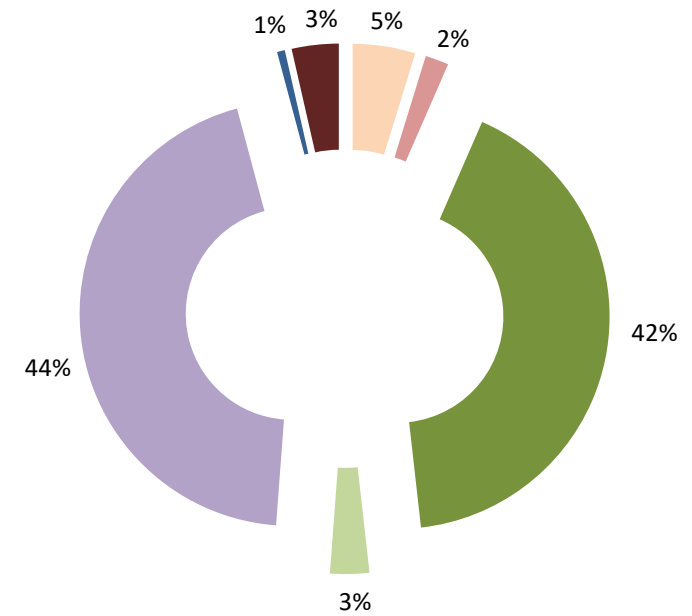


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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)	1	0	2	0	0	15	0	0	1	0	19
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	2	0	0	15	0	0	1	0	19
Other cases (all)	8	3	0	70	5	75	0	1	6	0	168
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	4	0	4
Cases started as from 1 January 2016	8	3	0	70	5	75	0	1	2	0	164
All cases	9	3	2	70	5	90	0	1	7	0	187

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	2	0	0	0	0	0	0	0	0	0	0	2	n.a.
Row 2 Others	20	0	0	0	0	0	0	0	0	4	0	16	93.78
Row 3 Total	22	0	0	0	0	0	0	0	0	4	0	18	93.78
Notes:													
Definition of a MAP case and counting of MAP cases		The definition of a MAP case and the counting of MAP cases are in line with the MAP Statistics Reporting Framework.											
Category of cases		As it is stated in the MAP Statistics Reporting Framework: (i) An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of profits to a permanent establishment; or (b) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case; (ii) Other MAP Cases – any MAP case that is not an attribution / allocation MAP case.											
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: the date of receipt of the MAP request, and (ii) end date: one of the following ones; the date when the competent authority orders the office responsible for the implementation of the MAP agreement or, if no agreement was reached, the date of receipt of the closing letter from the other competent authority or, in cases where Luxembourg denies access to MAP, the date when the taxpayer is informed of the outcome of the MAP process.											

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	Belgium	4	1	0	0	0	0	0	1	0	0	0	0	4
	Canada	5	4	0	0	0	0	0	0	0	0	0	0	9
	Germany	6	4	0	0	0	0	0	1	0	0	0	0	9
	France	6	10	0	0	0	0	0	3	0	0	0	0	13
	Italy	17	0	0	0	1	0	0	9	0	0	1	0	6
Row 2	Treaty Partners (de minimis rule applies)	2	10	1	0	1	0	0	1	0	0	0	0	9
	Total	40	29	1	0	2	0	0	15	0	0	1	0	50
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	Belgium	71	105	8	1	0	35	3	50	0	0	0	0	79
	Germany	32	42	0	0	0	22	0	8	0	0	0	0	44
	France	20	9	0	0	0	5	2	13	0	1	2	0	6
	United Kingdom	1	5	0	0	0	4	0	0	0	0	0	0	2
Row 2	Treaty Partners (de minimis rule applies)	12	11	0	2	0	4	0	4	0	0	0	0	13
	Total	136	172	8	3	0	70	5	75	0	1	2	0	144
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
Row 1 Belgium	37.91	1.15	24.33	13.58
Germany	6.12	4.01	5.62	0.49
France	62.53	1.15	10.13	52.41
Italy	29.41	1.05	27.91	1.80
Row 2 Treaty Partners (de minimis rule applies)	14.32	1.03	13.08	26.86
Total	31.48	1.22	21.64	14.29
<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	
Row 1	Belgium	7.39	1.75	5.13	4.41
	Germany	6.52	1.69	17.33	0.95
	France	22.76	3.45	20.88	3.84
	United Kingdom	4.71	1.82	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	11.29	4.90	7.28	14.36
	Total	9.56	2.17	9.54	4.53
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	11.83	2.07	11.43	6.06
Notes:					