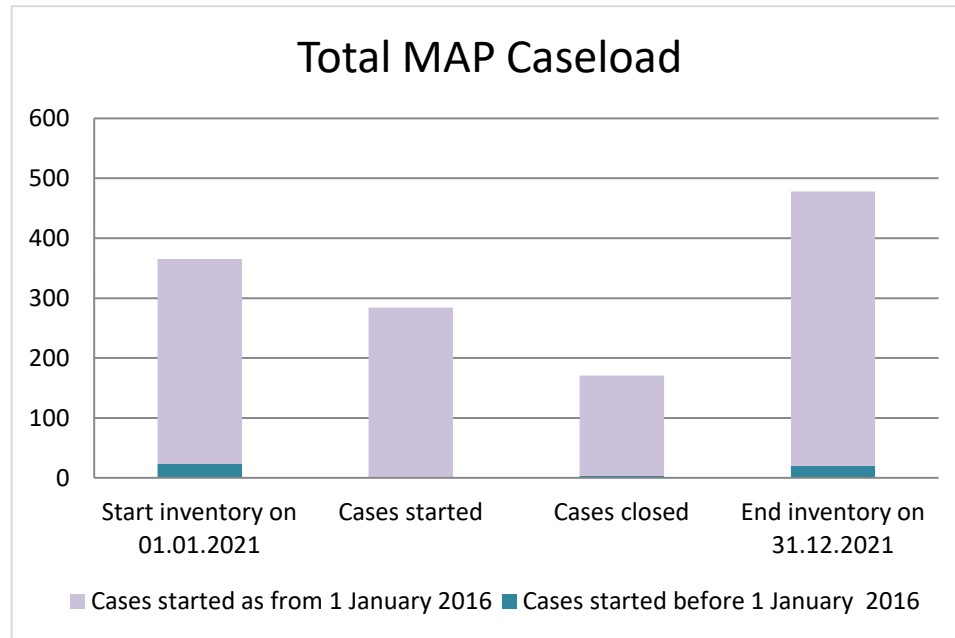


Netherlands



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	2	10
Other cases	11	0	1	10

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	137	91	59	169
Other cases	205	193	109	289

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	89.00
Other cases	85.00

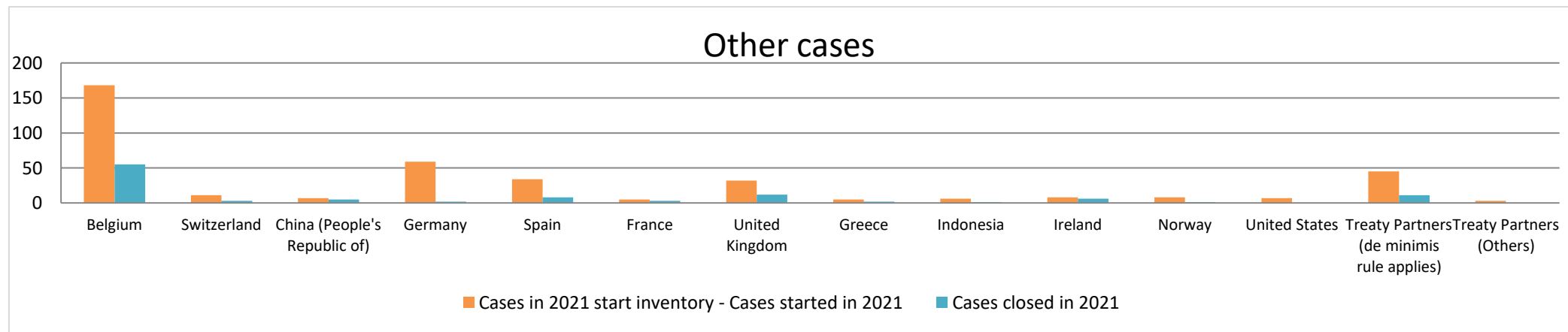
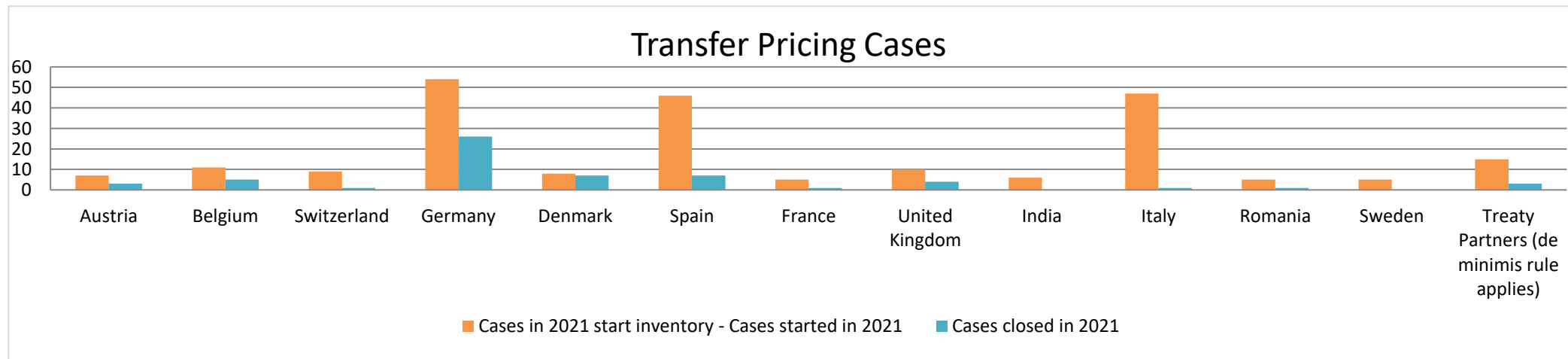
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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	15.63	4.45	7.23	8.25
Other cases	12.16	1.54	5.75	10.76

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)

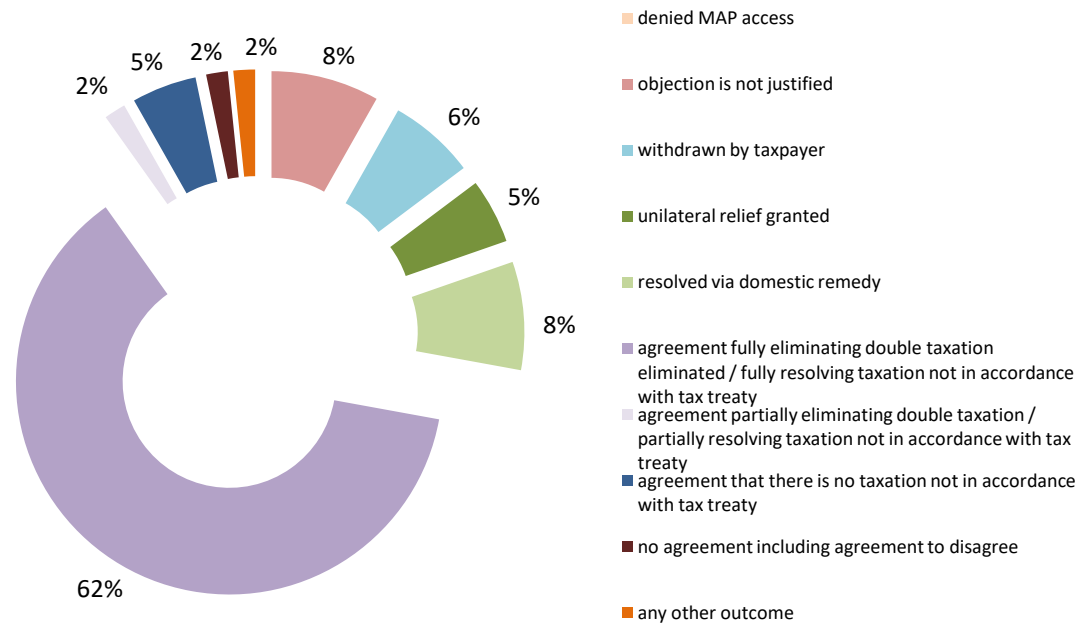
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



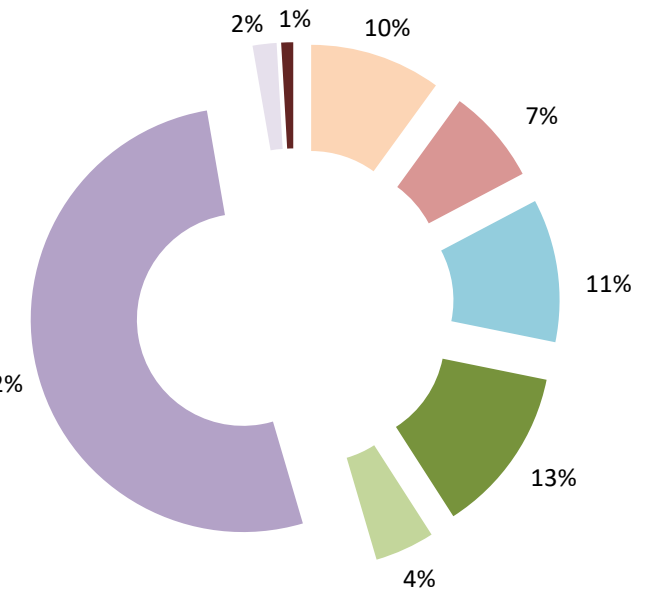
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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	5	4	3	5	38	1	3	1	1	61
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	1	2
Cases started as from 1 January 2016	0	5	4	3	5	38	1	3	0	0	59
Other cases (all)	11	8	12	14	5	57	2	0	1	0	110
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	11	8	12	14	5	56	2	0	1	0	109
All cases	11	13	16	17	10	95	3	3	2	1	171

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	12	0	0	0	0	0	0	0	0	1	1	10	89.00
Row 2 Others	11	0	0	0	0	0	1	0	0	0	0	10	85.00
Row 3 Total	23	0	0	0	0	0	1	0	0	1	1	20	87.67

Notes:

Definition of a MAP case and counting of MAP cases (i)The definition of a MAP case is in accordance with the definitions under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"

Category of cases An "Attribution/allocation case" is a MAP case where the taxpayer's MAP request relates to (i) 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. Cases that do not fall under the definition of an attribution/allocation MAP case are "other" MAP cases.

Potential mismatches between 2021 start inventory and 2020 end inventory During matching we discovered 5 cases were already closed in previous years.

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 filing of the MAP request; and (ii) end date: the date of the closing letter which is drafted upon taxpayers approval of the agreement reached.

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	Austria	3	4	0	0	0	0	0	3	0	0	0	4
	Belgium	7	4	0	0	0	1	0	4	0	0	0	6
	Switzerland	6	3	0	0	0	0	0	1	0	0	0	8
	Germany	28	26	0	0	1	0	5	18	1	1	0	28
	Denmark	5	3	0	0	0	0	0	7	0	0	0	1
	Spain	26	20	0	3	1	0	0	1	0	2	0	39
	France	1	4	0	0	0	0	0	1	0	0	0	4
	United Kingdom	7	3	0	0	0	1	0	3	0	0	0	6
	India	4	2	0	0	0	0	0	0	0	0	0	6
	Italy	35	12	0	1	0	0	0	0	0	0	0	46
	Romania	3	2	0	1	0	0	0	0	0	0	0	4
	Sweden	3	2	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	9	6	0	0	2	1	0	0	0	0	0	12
	Total	137	91	0	5	4	3	5	38	1	3	0	169
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	79	89	3	4	3	8	3	32	2	0	0	0	113
	Switzerland	10	1	1	0	1	0	0	1	0	0	0	0	8
	China (People's Republic of)	7	0	0	0	0	1	0	4	0	0	0	0	2
	Germany	34	25	1	0	0	1	0	0	0	0	0	0	57
	Spain	21	13	2	1	2	1	0	2	0	0	0	0	26
	France	1	4	2	0	0	1	0	0	0	0	0	0	2
	United Kingdom	9	23	0	1	2	1	0	8	0	0	0	0	20
	Greece	1	4	2	0	0	0	0	0	0	0	0	0	3
	Indonesia	4	2	0	0	0	0	0	0	0	0	1	0	5
	Ireland	5	3	0	1	0	0	0	5	0	0	0	0	2
	Norway	2	6	0	0	1	0	0	0	0	0	0	0	7
	United States	1	6	0	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	28	17	0	1	3	1	2	4	0	0	0	0	34
Row 3	Treaty Partners (Others)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	205	193	11	8	12	14	5	56	2	0	1	0	289
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	Austria	19.33	4.33	14.67	9.00
	Belgium	17.42	1.05	8.25	7.21
	Switzerland	36.33	1.15	n.a.	n.a.
	Germany	15.75	6.36	5.23	9.12
	Denmark	19.48	1.44	9.70	9.78
	Spain	5.88	3.42	2.87	2.09
	France	11.18	1.15	9.70	1.48
	United Kingdom	19.34	1.16	12.33	12.79
	Italy	27.35	1.15	n.a.	n.a.
	Romania	0.00	33.96	0.00	0.00
Row 2	Treaty Partners (de minimis rule applies)	12.67	1.05	n.a.	n.a.
	Total	15.63	4.45	7.23	8.25
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	Belgium	11.24	1.01	4.95	9.52
	Switzerland	26.24	1.88	28.57	24.10
	China (People's Republic of)	47.90	1.15	18.05	37.51
	Germany	9.09	1.46	n.a.	n.a.
	Spain	6.43	2.00	0.03	12.03
	France	2.49	1.15	n.a.	n.a.
	United Kingdom	5.60	3.64	0.94	6.92
	Greece	0.05	1.15	n.a.	n.a.
	Indonesia	2.01	7.63	n.a.	n.a.
	Ireland	7.76	1.88	2.54	6.78
	Norway	6.21	1.15	n.a.	n.a.
Row 2	Treaty Partners (de minimis rule applies)	17.27	1.15	10.73	11.00
	Total	12.16	1.54	5.75	10.76
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	13.38	2.56	6.33	9.78
Notes:					