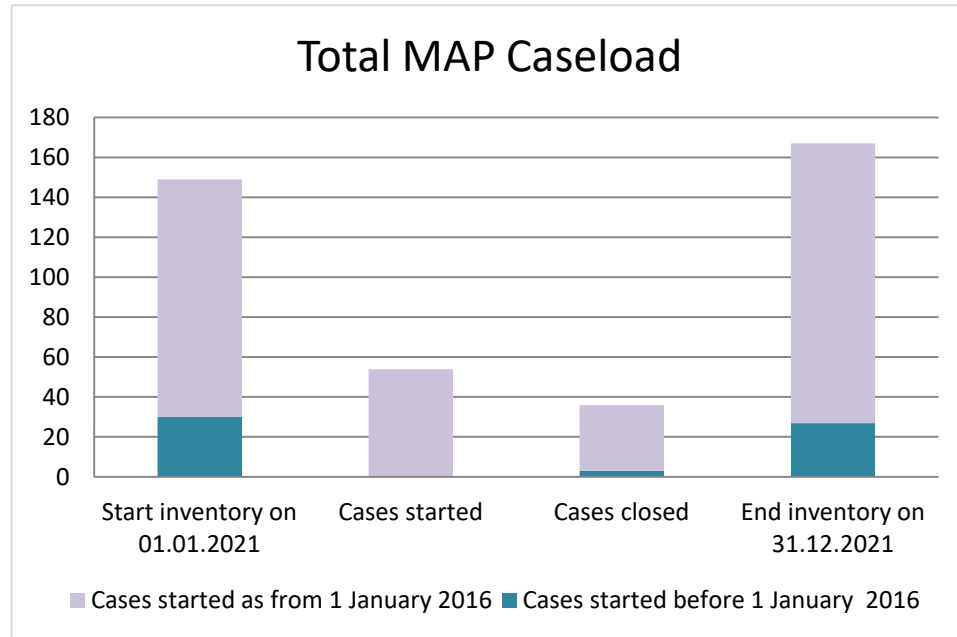


## Poland



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	13	0	2	11
Other cases	17	0	1	16

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	53	30	13	70
Other cases	66	24	20	70

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	62.50
Other cases	67.07

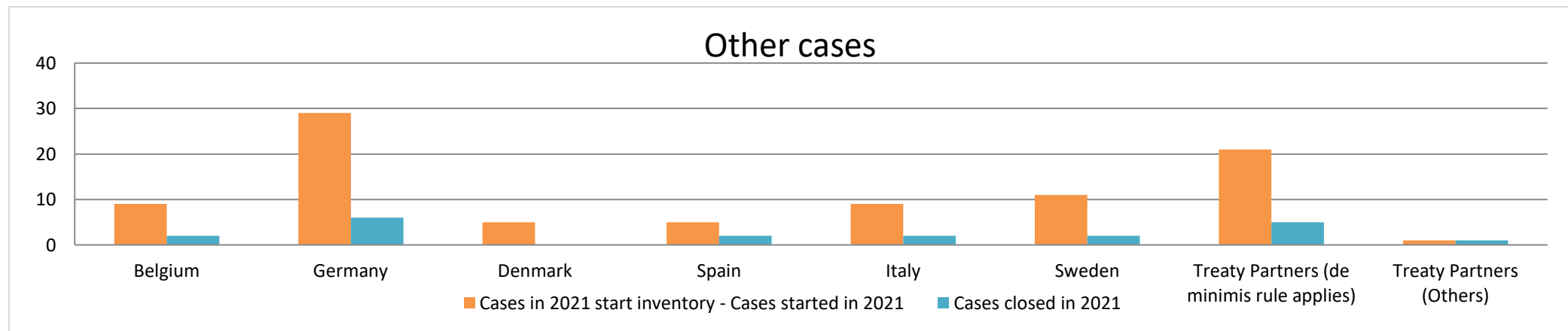
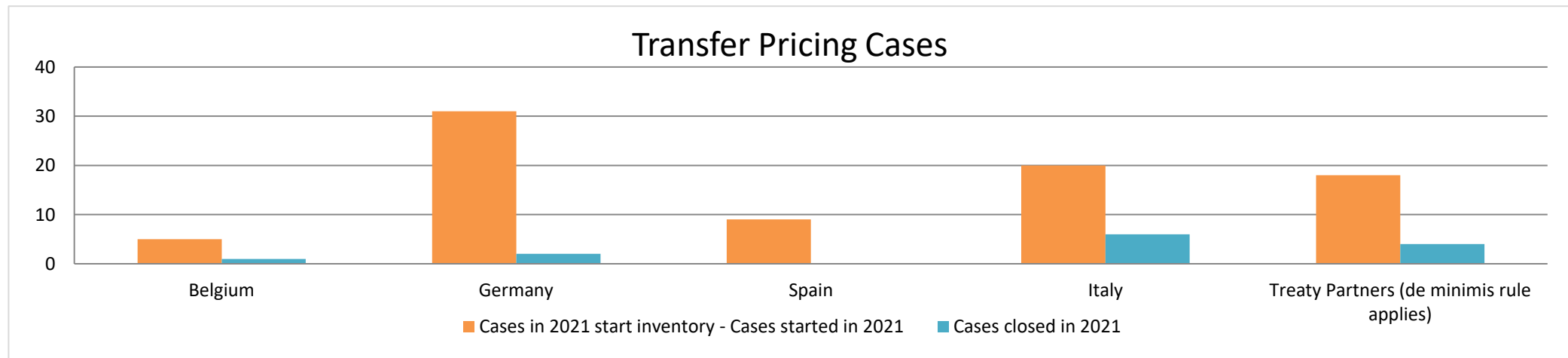
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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	17.92	1.24	14.73	0.10
Other cases	28.24	2.49	6.47	18.95

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)

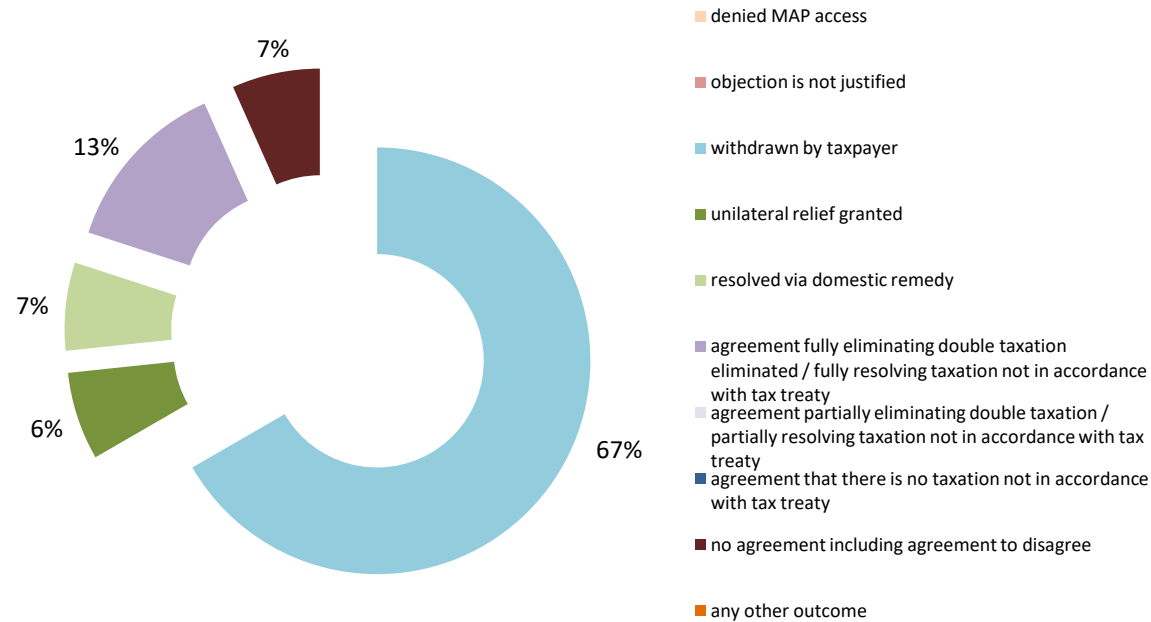
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



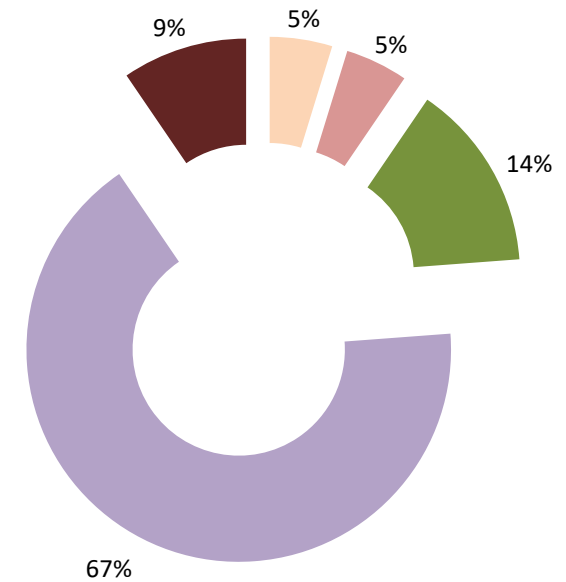
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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>0</b>	<b>0</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>15</b>
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	10	1	1	0	0	0	1	0	13
<b>Other cases (all)</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>21</b>
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	1	1	0	3	0	13	0	0	2	0	20
<b>All cases</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>4</b>	<b>1</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>36</b>

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	13	0	0	0	0	0	2	0	0	0	0	11	62.50
Row 2 Others	17	0	0	0	0	0	1	0	0	0	0	16	67.07
Row 3 Total	30	0	0	0	0	0	3	0	0	0	0	27	64.02
Notes:													
Potential mismatches between 2021 start inventory and 2020 end inventory 1 case added to inventory as a result of consultation with a treaty partner.													

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	5	0	0	0	1	0	0	0	0	0	0	4
	Germany	16	15	0	0	1	1	0	0	0	0	0	29
	Spain	7	2	0	0	0	0	0	0	0	0	0	9
	Italy	13	7	0	0	5	0	0	0	0	0	1	14
Row 2	Treaty Partners (de minimis rule applies)	12	6	0	0	3	0	1	0	0	0	0	14
	Total	53	30	0	0	10	1	1	0	0	0	1	70
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	6	3	0	0	0	0	0	2	0	0	0	0	7
	Germany	24	5	0	1	0	3	0	2	0	0	0	0	23
	Denmark	1	4	0	0	0	0	0	0	0	0	0	0	5
	Spain	5	0	0	0	0	0	0	2	0	0	0	0	3
	Italy	7	2	0	0	0	0	0	1	0	0	1	0	7
	Sweden	8	3	0	0	0	0	0	2	0	0	0	0	9
Row 2	Treaty Partners (de minimis rule applies)	14	7	1	0	0	0	0	4	0	0	0	0	16
Row 3	Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	1	0	0
	Total	66	24	1	1	0	3	0	13	0	0	2	0	70
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	12.89	0.23	n.a.	n.a.
Germany	9.63	1.45	n.a.	n.a.
Italy	22.01	1.25	14.73	0.10
Row 2 Treaty Partners (de minimis rule applies)	17.19	1.38	n.a.	n.a.
Total	17.92	1.24	14.73	0.10
<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	33.52	1.15	11.65	21.86
	Germany	36.49	1.46	8.04	13.07
	Spain	16.83	2.17	0.61	16.34
	Italy	21.63	3.30	0.43	21.21
	Sweden	30.21	3.21	24.53	5.69
Row 2	Treaty Partners (de minimis rule applies)	16.98	1.60	0.95	18.54
Row 3	Treaty Partners (Others)	56.58	13.38	2.76	53.82
	Total	28.24	2.49	6.47	18.95
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>	24.17	2.00	6.99	17.78
Notes:					