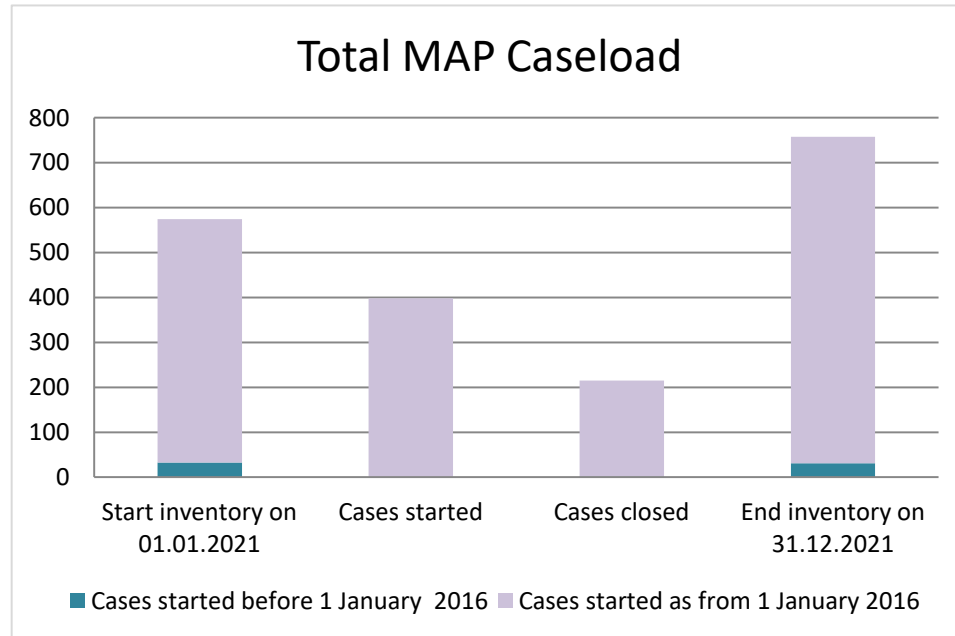


Spain



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	12	0	0	12
Other cases	20	0	1	19

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	316	255	142	429
Other cases	226	143	72	297

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	87.29

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

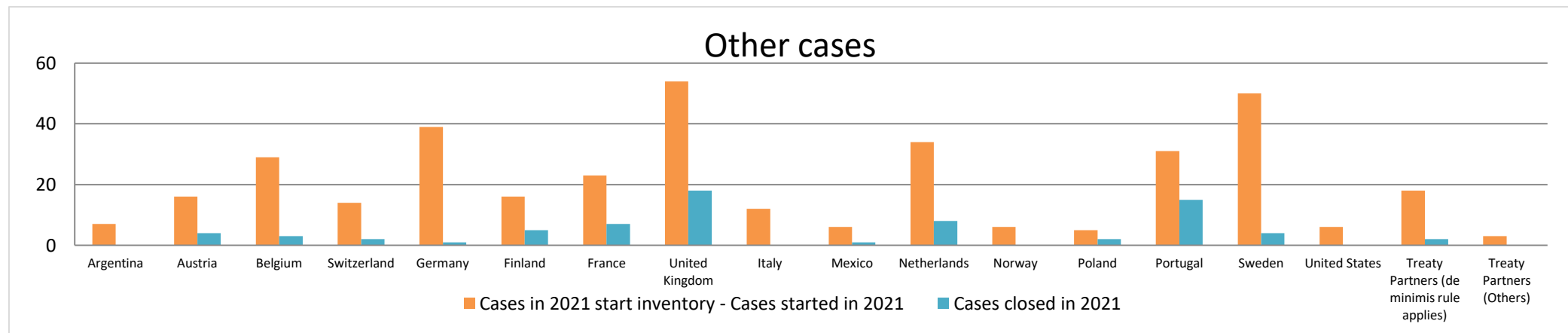
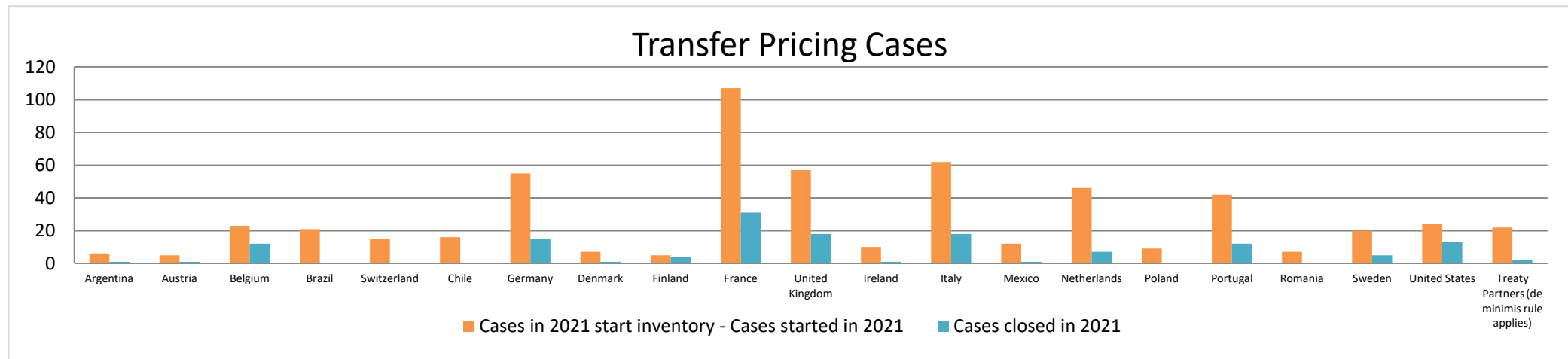
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.58	2.11	9.97	14.74
Other cases	7.90	2.73	4.19	14.58

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)

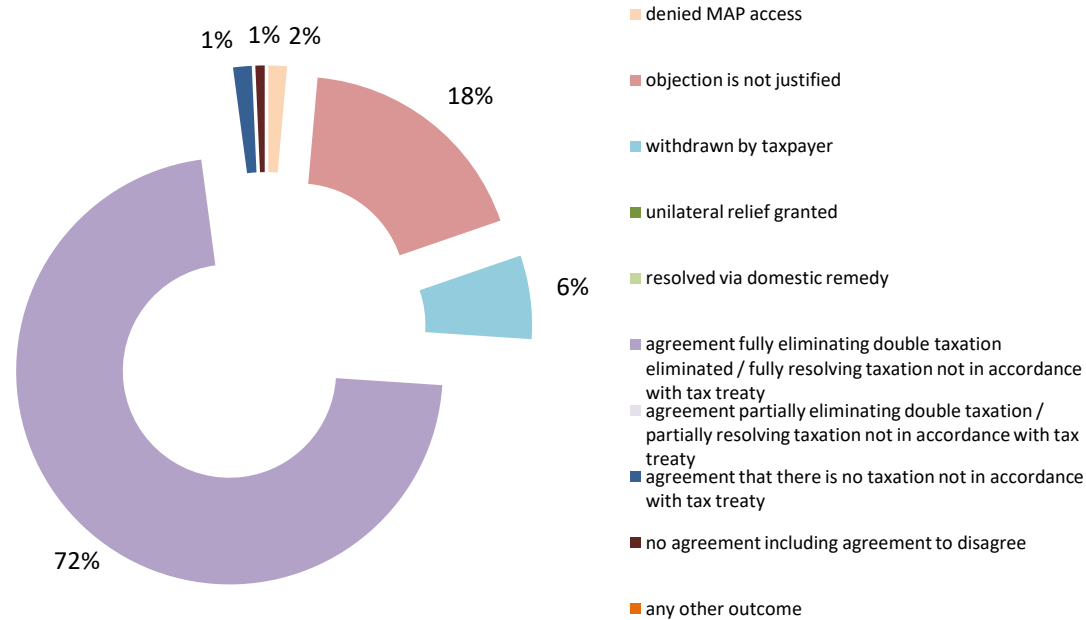
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



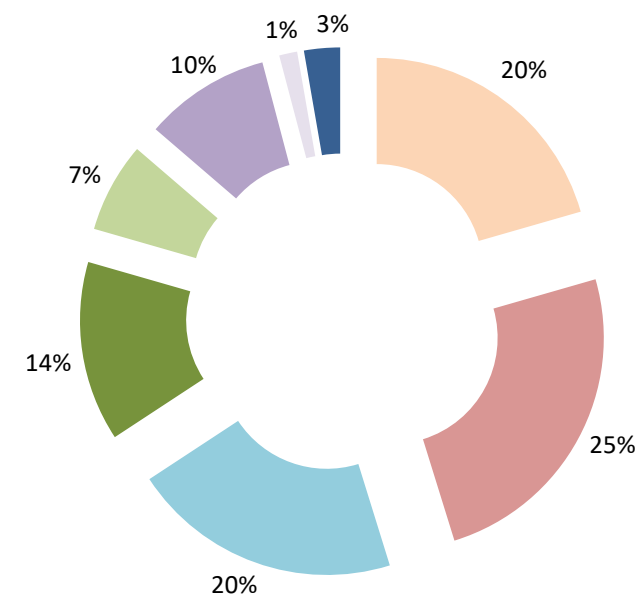
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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)	2	26	9	0	0	102	0	2	1	0	142
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	2	26	9	0	0	102	0	2	1	0	142
Other cases (all)	15	18	15	10	5	7	1	2	0	0	73
Cases started before 1 January 2016	0	0	0	0	0	1	0	0	0	0	1
Cases started as from 1 January 2016	15	18	15	10	5	6	1	2	0	0	72
All cases	17	44	24	10	5	109	1	4	1	0	215

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	0	0	12	n.a.
Row 2 Others	20	0	0	0	0	0	1	0	0	0	0	19	87.29
Row 3 Total	32	0	0	0	0	0	1	0	0	0	0	31	87.29
<p>Notes:</p> <p>The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date its competent authority received a complete MAP request; and (ii) end date: the date when the taxpayer accepted the MAP agreement, or differently, the date of closure of the case in case no agreement was reached, or the date when the taxpayer withdrew its MAP request</p> <p>Notes on the computation of average time</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	1	5	0	0	1	0	0	0	0	0	0	5
	Austria	4	1	0	0	0	0	0	1	0	0	0	4
	Belgium	12	11	0	5	1	0	0	6	0	0	0	11
	Brazil	1	20	0	0	0	0	0	0	0	0	0	21
	Switzerland	6	9	0	0	0	0	0	0	0	0	0	15
	Chile	0	16	0	0	0	0	0	0	0	0	0	16
	Germany	36	19	0	3	3	0	0	9	0	0	0	40
	Denmark	2	5	0	0	0	0	0	1	0	0	0	6
	Finland	4	1	0	0	0	0	0	4	0	0	0	1
	France	87	20	0	3	0	0	0	28	0	0	0	76
	United Kingdom	24	33	0	7	1	0	0	10	0	0	0	39
	Ireland	8	2	0	0	0	0	0	1	0	0	0	9
	Italy	30	32	1	0	0	0	0	16	0	1	0	44
	Mexico	3	9	0	0	1	0	0	0	0	0	0	11
	Netherlands	26	20	0	3	1	0	0	1	0	2	0	39
	Poland	7	2	0	0	0	0	0	0	0	0	0	9
	Portugal	18	24	0	0	0	0	0	12	0	0	0	30
	Romania	7	0	0	0	0	0	0	0	0	0	0	7
	Sweden	18	2	0	0	0	0	0	5	0	0	0	15
	United States	9	15	0	5	0	0	0	8	0	0	0	11
Row 2	Treaty Partners (de minimis rule applies)	13	9	1	0	1	0	0	0	0	0	0	20
	Total	316	255	2	26	9	0	0	102	0	2	1	429
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	Argentina	7	0	0	0	0	0	0	0	0	0	0	7
	Austria	2	14	0	0	4	0	0	0	0	0	0	12
	Belgium	18	11	0	0	2	0	1	0	0	0	0	26
	Switzerland	11	3	0	1	0	0	0	0	1	0	0	12
	Germany	28	11	0	0	0	1	0	0	0	0	0	38
	Finland	13	3	0	0	2	0	2	0	0	1	0	11
	France	14	9	0	5	1	0	0	0	1	0	0	16
	United Kingdom	32	22	0	7	1	7	1	2	0	0	0	36
	Italy	8	4	0	0	0	0	0	0	0	0	0	12
	Mexico	5	1	0	1	0	0	0	0	0	0	0	5
	Netherlands	21	13	2	1	2	1	0	2	0	0	0	26
	Norway	4	2	0	0	0	0	0	0	0	0	0	6
	Poland	5	0	0	0	0	0	0	2	0	0	0	3
	Portugal	6	25	13	1	0	1	0	0	0	0	0	16
	Sweden	32	18	0	0	3	0	1	0	0	0	0	46
	United States	2	4	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	16	2	0	2	0	0	0	0	0	0	0	16
Row 3	Treaty Partners (Others)	2	1	0	0	0	0	0	0	0	0	0	3
	Total	226	143	15	18	15	10	5	6	1	2	0	297
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	Argentina	25.68	1.12	10.65	15.02
	Austria	29.36	1.15	16.01	13.35
	Belgium	16.09	3.34	8.87	15.24
	Germany	18.95	4.82	11.31	24.42
	Denmark	21.83	0.69	8.15	13.68
	Finland	11.84	0.68	5.39	6.45
	France	26.35	1.18	14.09	15.13
	United Kingdom	13.38	2.71	6.12	15.26
	Ireland	32.38	1.15	1.41	30.97
	Italy	13.73	0.89	10.18	4.34
	Mexico	15.09	1.15	3.68	11.41
	Netherlands	5.88	3.42	2.87	2.09
	Portugal	29.51	0.88	9.59	19.92
	Sweden	33.54	0.87	12.04	21.50
	United States	16.37	2.84	5.05	21.55
Row 2	Treaty Partners (de minimis rule applies)	25.14	1.02	n.a.	n.a.
	Total	19.58	2.11	9.97	14.74
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	6.79	1.15	n.a.	n.a.
	Belgium	3.99	2.92	n.a.	n.a.
	Switzerland	7.69	1.04	n.a.	n.a.
	Germany	12.03	1.15	n.a.	n.a.
	Finland	20.84	0.93	6.51	22.42
	France	5.08	3.05	2.56	13.32
	United Kingdom	5.11	4.15	6.13	4.96
	Mexico	0.00	6.84	n.a.	n.a.
	Netherlands	6.43	2.00	0.03	12.03
	Poland	16.83	2.17	0.61	16.34
	Portugal	4.93	1.24	9.21	19.17
	Sweden	14.00	0.87	0.00	10.85
Row 2	Treaty Partners (de minimis rule applies)	27.90	14.83	0.00	56.05
	Total	7.90	2.73	4.19	14.58
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	15.65	2.32	9.25	14.72
Notes:					