

Mutual Agreement Procedure Statistics for 2013

As part of the OECD's work to improve the timeliness of processing and completing mutual agreement procedure (MAP) cases under tax treaties and to enhance the transparency of the MAP process, the OECD makes available to the public, via its website, annual statistics on the MAP caseloads of all its member countries and of Partner economies that agree to provide such statistics. MAP statistics have now been released for the 2013 reporting period.


The statistics for each reporting period (generally a calendar year) include:


































- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

The data for each reporting period are separated based on the year the relevant MAP cases were initiated. In addition, since 2008, the statistics have been divided into MAP cases with OECD member countries and cases with Partner economies for countries that have provided that information. More information on the MAP reporting framework, including the [definitions of terms used in reporting](#), can be found in the 2007 Report "[Improving the Resolution of Tax Treaty Disputes](#)".

The tables below show the number of new MAP cases initiated in 2006 through 2013 and the inventory of open MAP cases at the end of each reporting period for OECD member countries and for certain Partner economies that have provided statistics. For detailed country-by-country statistics, please click on the country name for a link to the statistics for that country.

Number of New MAP Cases Initiated by Reporting Period





		<i>OECD Member Countries</i>							
		2006	2007	2008	2009	2010	2011	2012	2013
		Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases
	Australia	9	13	8	19	21	10	10	8

	Austria	29	26	36	30	38	35	61	41
	Belgium	31	30	71	213	120	120	151	124
	Canada	76	70	85	103	101	94	87	127
	Chile	0	0	0	0	0	0	0	0
	Czech Republic	5	10	5	6	8	12	13	7
	Denmark	15	18	21	22	20	24	24	22
	Estonia	--	--	--	--	--	0	0	0
	Finland	1	11	8	5	11	13	14	56
	France	104	100	154	169	135	173	181	216
	Germany	212	186	177	177	150	306	277	267
	Greece	1	2	--	--	--	5	3	3*
	Hungary	4	3	1	2	1	0	1	2
	Iceland	1	0	0	0	0	1	2	1
	Ireland	3	3	2	6	7	6	12	12
	Israel	--	--	--	--	4	9	5	3
	Italy	14	20	14	31	22	41	45	52
	Japan	37	49	40	44	34	22	31	36
	Korea	8	9	13	25	13	24	22	23
	Luxembourg	22	31	31	25	35	75	39	45
	Mexico	14	11	5	10	4	5	17	12
	Netherlands	80	57	--	64	51	34	83	75
	New Zealand	4	5	2	6	4	4	3	14
	Norway	15	21	30	21	16	7	10	26
	Poland	11	7	19	14	7	9	5	19
	Portugal	10	7	5	14	17	15	17	6
	Slovak Republic	0	--	1	1	3	4	1	2
	Slovenia	--	--	3	0	2	2	3	6
	Spain	18	67	24	24	24	18	36	25
	Sweden	72	61	104	64	104	111	100	65
	Switzerland	--	45	99	119	65	112	120	131
	Turkey	0	2	1	3	4	0	0	2
	United Kingdom	--	55	44	56	68	54	69	79
	United States	240	257	308	326	252	279	236	403
TOTAL		1036	1176	1311	1599	1341	1624	1678	1910

* Where a country did not report the number of new MAP cases initiated in the reporting period, this chart uses the number of new MAP cases reported for the preceding reporting period. These numbers are indicated with an asterisk.




















Partner economies
















		2006	2007	2008	2009	2010	2011	2012	2013
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		Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases	Number of new cases
	Argentina	--	--	0	1	0	--	--	--
	China [†]	--	--	--	--	--	--	--	23
	Latvia [†]	--	--	--	--	--	--	--	0
	South Africa	--	--	4	1	5	5	3	2
TOTAL		--	--	4	2	5	5	3	25

† China and Latvia reported MAP statistics to the OECD for the first time for the 2013 reporting period.





Inventory of MAP Cases at End of Reporting Period

<i>OECD Member Countries</i>									
		2006	2007	2008	2009	2010	2011	2012	2013
		Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period
	Australia	16	23	22	23	27	21	21	23
	Austria	144	152	105	120	106	110	137	156
	Belgium	81	95	152	265	142	241	305	317
	Canada	134	153	186	206	225	225	222	235
	Chile	0	0	0	0	0	0	0	0
	Czech Republic	13	13	4	8	13	14	16	21
	Denmark	82	82	79	86	67	57	55	57
	Estonia	--	--	--	--	--	0	0	0
	Finland	12	22	20	22	32	37	50	103
	France	254	233	328	427	490	539	551	618
	Germany	476	527	519	543	484	702	787	858
	Greece	4	5	5*	5*	5*	27	30	30*
	Hungary	12	9	10	7	8	4	2	4
	Iceland	1	1	0	0	0	1	1	0
	Ireland	4	6	7	13	16	17	22	26
	Israel	--	--	--	13	13	14	17	18
	Italy	52	63	56	67	80	102	130	174
	Japan	67	85	82	90	75	61	70	65
	Korea	28	30	30	47	44	59	65	80

	Luxembourg	31	34	35	38	59	109	76	72
	Mexico	26	23	14	18	12	11	19	14
	Netherlands	120	151	127	118	97	99	140	123
	New Zealand	2	4	1	3	1	1	3	13
	Norway	25	32	42	51	52	44	36	49
	Poland	26	25	33	32	26	28	29	44
	Portugal	43	45	47	47	41	42	47	27
	Slovak Republic	1	4	5	6	7	9	9	15
	Slovenia	--	--	3	1	2	4	4	10
	Spain	55	109	66	76	84	87	82	79
	Sweden	94	100	125	103	134	163	198	183
	Switzerland	33	33	88	143	142	187	231	256
	Turkey	2	3	2	4	8	4	2	4
	United Kingdom	84	109	126	120	131	133	143	160
	United States	430	500	578	724	705	686	573	732
TOTAL		2352	2671	2897	3426	3328	3838	4073	4566

* In those cases where a country did not report the number of outstanding cases at the end of a reporting period, these tables use the number of cases reported for the end of the preceding reporting period (if that number was not available, the table uses the number reported at the end of the subsequent reporting period). These cases are indicated with an asterisk.

Partner economies

		2006	2007	2008	2009	2010	2011	2012	2013
		Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period	Number of cases at end of reporting period
	Argentina	--	--	2	3	3	3*	3*	3*
	China [†]	--	--	--	--	--	--	--	43
	Latvia [†]	--	--	--	--	--	--	--	0
	South Africa	--	--	0	1	4	6	6	6
TOTAL		--	--	2	4	7	9	9	52

[†] China and Latvia reported MAP statistics to the OECD for the first time for the 2013 reporting period.

These statistics reveal that at the end of the 2013 reporting period, the total number of open MAP cases reported by OECD member countries was 4566, a 12.1 % increase as compared to the 2012 reporting period and a 94.1 % increase as compared to the 2006 reporting period (MAP cases involving two OECD member countries are double-counted in this total). For the OECD member countries for which data was provided, the average time for the completion of MAP cases with other OECD member countries was:

- 23.57 months in the 2013 reporting period;
- 25.46 months in the 2012 reporting period;
- 25.39 months in the 2011 reporting period;
- 27.30 months in the 2010 reporting period;
- 22.82 months in the 2009 reporting period;
- 22.42 months in the 2008 reporting period;
- 18.93 months in the 2007 reporting period; and
- 22.10 months in the 2006 reporting period.

Every effort has been made to ensure that these statistics are accurate but if you find errors or omissions please email us at: TaxTreaties@oecd.org.