



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Direct taxation, Tax Coordination, Economic Analysis and Evaluation
Direct Tax Policy & Cooperation

Brussels,
Taxud/D2

Overview of numbers submitted for Statistics under the Directive on Tax Dispute Resolution Mechanisms (‘DRM’) at the end of 2023

Data supplied below relates to the Complaint Stage of the Statistical reporting under Council Directive (EU) 2017/1852 of 10 October on tax dispute resolution mechanisms in the EU ('DRM').

	Complaints submitted to the national competent authorities			Complaints under appeal before the national courts			Complaints under appeal submitted for resolution to the Advisory Commission		
Member State	Opening inventory on 01/01/2023	Closing inventory on 31/12/2023	Average cycle time to reach a decision (mths)	Opening inventory on 01/01/2023	Closing inventory on 31/12/2023	Average cycle time to reach a decision (mths)	Opening inventory on 01/01/2023	Closing inventory on 31/12/2023	Average cycle time to reach a decision (mths)
AT	30	29	2						
BE	7	32	1,7						
BG									
CY									
CZ		1							
DE	4	3	4,5		1				
DK	0	1	6						
EE									
EL									
ES	2	4	4,6						
FI									
FR			1,25						
HR									
HU									
IE									
IT	0	4	4,67						
LT	1		5						
LU	4	5	2,9						
LV									
MT			5						
NL	3	6	4,8						
PL		1	0,8						
PT									
RO	2	4							
SE	2	6	4,3						
SI									
SK									
TOTAL	55	96		0	1		0	0	

Explanations for Complaints Stage of the Directive:

- 1: Opening inventory of Complaints submitted to the competent authority and still pending for decision under Article 3(5) or awaiting submission under Article 5(3)
- 2: Closing inventory: number of cases awaiting a decision under Article 3(5) or awaiting submission of an appeal under Article 5(3)
- 3: Average cycle time in months for a decision under Article 3(5)
- 4: Opening inventory of complaints on appeal before the national courts under Article 5(3)
- 5: Closing inventory of cases awaiting a decision on the appeal before the national courts under Article 5(3)
- 6: Average cycle time in months for a decision under Article 5(3)
- 7: Open inventory of Complaints submitted for resolution to the Advisory Commission under Article 6(1)(a) & (2)
- 8: Closing inventory: number of cases awaiting a decision from the Advisory Commission
- 9: Average cycle time in months for a decision on the admissibility of a complaint to be taken by the Advisory Commission

Data supplied below relates to the Mutual Agreement Procedure Stage ('MAP stage') of the Statistical reporting under Council Directive (EU) 2017/1852 of 10 October on tax dispute resolution mechanisms in the EU ('DRM').

Member State	Opening MAP inventory on 01/01/2023	Number of complaints accepted in the year	Number of MAP decisions accepted during the year	Number of rejections during the year	Closing MAP inventory on 31/12/2023	Average cycle time for a MAP decision
	1	2	3	4	5	6
AT	18		5		13	5,6
BE	5	17	3		19	9,4
BG	1	1			2	
CY						
CZ						
DE	6	4	1		9	3,0
DK	4	1			5	
EE		2			2	
EL						
ES	12	8	1		19	18,6
FI	5		1		4	21,5
FR	4	59	2		61	9,4
HR	1				1	
HU	1				1	
IE	1	1	1		1	17,5
IT	21	58	47		32	6,7
LT	2	1	1		2	6,0
LU	2	10			12	
LV	3	1			4	
MT	0	5			5	
NL	3	4	3		4	13,2
PL	2	1			3	
PT	4	3	2		5	15,5
RO						
SE	3	3	3		3	4,3
SI						
SK	1	1			2	
TOTAL	99	180	70	0	209	

Explanations under the MAP stage of the Directive:

- (1) Opening inventory of MAP Complaints awaiting a Decision under Article 4
- (2) Number of complaints accepted to proceed to the MAP under Article 4(1) during the current year
- (3) Number of MAP decisions accepted by the affected person under Article 4(2) in the current year
- (4) Number of rejections by the Competent Authorities under Article 4(3) and passed to the Advisory Commission during the year
- (5) Closing inventory: number of cases awaiting a MAP decision (being (1)+(2)-(3)-(4))
- (6) Average cycle time in months for a MAP decision to be taken by the Competent Authorities

Summary Final Decision Stage

Member States	MAP Decisions not yet implemented at 31.12.2023	Final Decisions not yet implemented at 31.12.2023	Closing Inventory of Decisions at 31.12.2023	Average cycle time for a Decision to be implemented
	1	2	3	4
AT	1		1	
BE	1		1	6,9
BG				
CY				
CZ				
DE				5
DK				
EE				
EL				
ES				6,7
FI	1		1	
FR				
HR				
HU				
IE				
IT				
LT				
LU				
LV				
MT				
NL				
PL				
PT				
RO				
SE				2,3
SI				

SK				
Total	3	0	3	

Explanation under the Final Decision stage

- (1) Number of MAP Decisions under Article 4(2) of the Directive not yet implemented by the Competent Authorities
- (2) Number of Final Decisions not yet implemented by the Competent Authorities under Article 15 (4)
- (3) Closing inventory: number of Decisions awaiting implementation (being (1)+(2))
- (4) Average cycle time in months for a MAP Decision and the Final Decision to be implemented