International Dispute Resolution Timeline

Unknown duration, depends on each Duration can be reduced KEY: Desirable duration Maximum duration Duration in practice on the will of the taxpayer Tax Administration and their internal practice 9 years Milestones Up to 5 years Up to 7 years Up to 8 years Timespan Up to 3 years Up to 4 years Up to 6 years or more First notification of the action resulting in taxation not in accordance with the provisions of the tax treaty NA Submission of MAP request Within 3 years Date of receipt of taxpayer's MAP request A priori unknown Starting of MAP case A priori unknown Resolution of MAP Cases(Except for APAs and "protective" MAP requests) 2 years average Average duration in practice for TP cases* 32 months Average duration in practice for other cases* 21 months

	Milestones	Timespan	Up to 3 years	Up to 4 years	Up to 5 years	Up to 6 years	Up to 7 years	Up to 8 years	
	First notification of the action resulting in taxation not in accordance with the provisions of the tax treaty	NA							
	Present Case to Competent Authority	Within 3 years							
P	Date of receipt of taxpayer 's MAP request	A priori unknown		I					
Ž	Starting of MAP case	A priori unknown							
	Resolution of MAP Case**	2 years							
	Exceptions***	A priori unknown							
ų	Submission of Arbitration request in writing(if MAP unresolved and jurisdictions involved chose to apply Part VI)	Unknown							
Arbitration	Appointment of Arbitrators	Within 120 days of request							
	Arbitration Process and Decision	Unknown: Date set by agreement							

Milestones	Timespan	Up to 3 years	Up to 4 years	Up to 5 years	Up to 6 years	Up to 7 years	Up to 8 years	9 years or more
First notification of the action resulting in taxation not in accordance with the provisions of the tax treaty	NA							
Submission of Complaint (MAP request)	Within 3 years							

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	Additional information	Within 3 months
Σ	Decision on Acceptance/Rejection of Complaint or Unilateral decision****	Within 6 months
	Resolution of MAP Case or Notification of reasons for the failure to reach an agreement	2 years
	Extension possible to MAP Phase (requested by a Member State)	1 year
	Request of an Advisory Commission (if MAP unresolved)	Within 50 days of MAP failure notification
	Establishment of Advisory Commission or Alternative Dispute Resolution Commission (ADRC)	Within 120 days of request
ration	Opinion of Advisory Commission or ADRC delivered to Competent Authorities	Within 6 months
Arbit	Extension possible (requested by the Advisory Commission or ADRC)	3 months
	Final Decision of Dispute Following Notification of Opinion	Within 6 months
	Notification of Final Decision. In absence, the affected person may appeal in its Member State of residence	30 days

* OECD 2021 MAP Statistics

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** Only for countries that have chosen to apply Part VI of the MLI

*** Exceptions: i) MLI Country Reservation (3 years); ii) Other duration agreed by Jurisdictions involved iii) Suspension (Final resolution from national litigation or parties suspension agreement) and iv) Extension (additional information not provided on time)

**** Despite receiving a rejecting, MAP shall be initiated if the Advisory Commission adopt a decision on the acceptance of the complaint. Under this circumstances, the MAP 2 years period shall start around 6 months and 200 days after the Rejection of Complaint