

Country Name:	APA available under tax convention?	What types of Advance Pricing Agreement (APA) options are available?	Is there a filing fee for APAs?	Total Number of APAs in force (EU and non EU)	Total Number of APAs in force with EU MS	Total Number of Bilateral and Multilateral APAs in force at the end of 2008 EU / NON EU	Total Number of Unilateral APAs in force at the end of 2008 EU / NON EU	Number of APA requests received in 2008 EU / NON EU	Number of APAs granted in 2008 EU / NON EU	Number of APA applications rejected in 2008 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2008 EU / NON EU	Average time to negotiate the APAs EU / NON EU
Austria	Yes, but the first bilateral APA has been initiated in 2008	Advance rulings	No	0	0	0		1	0	0	0	
Belgium	Yes	Unilateral (Advance rulings);Bilateral; Multilateral	No	5	3	6	N/A	2 (excl unilat)	1 (excl unilat)	0	0	24 months
Bulgaria	Yes	No regulations available at this moment	N/A									
Cyprus	Yes	APAs are not available. Advance rulings on the interpretation/application of the tax laws are available on request	N/A	0	0	0	0	0	0	0	0	
Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes	9	8	0	9	3	1	0	0	8 months
Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	CZK 10 000 Yes Yes, but only for Advance Rulings. The filing fee is DKK 300	5	0	5	0	7	1	0	0	2 years
Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No	0	0	0	0	0	0	0	0	
Finland	Yes	Advance rulings (unilateral APA). In theory also bilateral and multilateral APA's are possible according to the tax treaties concluded by Finland. However, there is no formal legislation or guidelines nor case law concerning APA.	Yes Based on the complexity of the case and actual time needed to conclude the ruling, the filing fee can exceed to EUR 1.630 or EUR 2.440.	2	1	0	2	3	1	0	0	7
France	Yes	Unilateral; Bilateral	No	54	27	EU = 23 Non EU = 31	EU = 2 Non EU = 8	20	EU = 14 Non EU = 7	EU = 0 Non EU = 1	EU = 1	20 months

Germany	Yes	Bilateral; Multilateral; Unilateral APAs are not supported by the German tax authorities anymore	Yes Generally: 20.000 € (15.000 for prolongation/10.000 for amendment); Smaller enterprises: 10.000 € (7.500/5.000); In case of hardship and specific interest of tax administration in APA: 0 € (0/0)	9	5	9	0	14	4	0	4	1- 4 years
Greece	Yes	No APAs (unilateral, bilateral or multilateral) or advance rules of any kind, are available under the current legislation	N/A	0	0	0	0	0	0	0	0	/
Hungary	Yes	Unilateral, bilateral, multilateral APAs.	Yes.The filing fee is 1 per cent based on the value of the object of the transaction with the following restrictions: unilateral APA with a 5M HUF minimum and a 12M HUF maximum; bilateral APA with a 10M HUF minimum and a 17M HUF maximum; multilateral APA with a 15M HUF minimum and a 20M HUF maximum.	2	1	0	2	5	2	1	0	180 days
Ireland (Republic of)	Yes	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements	NO	0	0	0	0	2	0	0	0	up to 2 years
Italy		Article 25 on MAP is theoretically available for the purposes of a prior dispute resolution. However, internal legislation deals only with agreements between the taxpayer and the Italian tax administration.	NO	11	9	0	11	2	5	0	1	20 months
Latvia	Yes	No formal rules yet No practice	N/A	0	0	0	0	0	0	0	0	
Lithuania	Yes	No formal rules yet	N/A	0	0	0	0	0	0	0	0	
Luxembourg	Yes	Advance rulings. No special legal framework but possible under Tax Treaty provision	No									
Malta	Yes	No formal rules yet	N/A	0	0	0	0	0	0	0	0	/
Netherlands	Yes	Unilateral; Bilateral; Multilateral; Advance rulings	No	not administered	n/a	n/a	n/a	283	206	10	57	50 days (average time spent by the tax administration; average time spent by the taxpayer e.g. answering questions is not included)

Poland	Yes	Unilateral; Bilateral; Multilateral	Yes The filing fee is 1% of the value of a transaction with the following provisions: for domestic unilateral agreement (i.e. involving only domestic related entities) - no less than PLN 5,000 and no more than PLN 50,000; for unilateral agreement concerning foreign entities no less than PLN 20,000 and no more than PLN 100,000; for foreign bilateral or multilateral the fee amounts should be no less than PLN 50,000 and no more than PLN 100,000	11 (1 non EU, 10 EU including 6 domestic APA)	10	-	9 (8 EU including 5 domestic APA, 1 non EU)	5 EU/1 non EU	6 (5 EU including 4 domestic/1 non EU)	-	2	15 months EU/15 months non EU
Portugal	Yes	The Tax Code on CIT (Art. 128.º-A) and the Ministerial Order n.º 620-A/2008, 16 July, allow unilateral, bilateral and multilateral APAs	Yes. The filing fee is variable according to the taxpayer turnover. The minimum fee is €3 152,40 and the maximum €34 915,85. Renewals fees are 50% of the amounts of the original fees.	0	0	0	0	0	0	0	0	No experience
Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.	YES APA issue: 1) 20.000 euro for large tax payers, and for other tax payers with consolidated transactions, covered by APA, is more than 4.000.000 euro. 2) 10.000 euro for the remaining situations. Modify: 1) 15.000 euro for large tax payers, and for other tax payers with consolidated transactions, covered by APA, is more than 4.000.000 euro. 2) 6.000 euro for the remaining situations. Modifications include: extend for period, enlarge the covered transactions, revising critical assumptions. Advance tax rulings - 1.000 euro	0	0	0	0	4	0	1		12 months - unilateral APA's 18 months for bilateral/multilateral APA's
Slovak Republic	Yes	Unilateral	No	4	4 (only unilateral)	0	4	1	0	1	0	case by case
Slovenia	Yes	No APAs or advance rulings of any kind	N/A	0	0	0	0	0	0	0	0	
Spain	Yes	Unilateral; Bilateral; Multilateral	No	23	17	3 / 0	14 / 6	12 / 4	5 / 0	0	1 / 0	
Sweden	Yes	No APAs or advance rulings of any kind APA's provided for under mutual agreement article in some tax treaties.	N/A	1	0	1	0	5	0	0	0	
UK	Yes	Unilateral; Bilateral	No	46	9	28	18	16	15	7	0	average 20 months

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