

Country Name:	APA available under tax convention? Yes, but the first bilateral APA has been initiated in 2008	What types of Advance Pricing Agreement (APA) options are available? Advance rulings	Is there a filing fee for APAs?	Total Number of APAs granted (EU and non EU)	Total Number of APAs granted with EUMS	Total Number of Bilateral and Multilateral APAs at the end of 2007 EU/NON EU	Total Number of Unilateral APAs at the end of 2007 EU/NON EU	Number of APA requests received in 2007 EU/NON EU	Number of APAs granted in 2007 EU/NON EU	Number of APA applications rejected in 2007 EU/NON EU	Number of APA applications where the taxpayer withdrew its request in 2007 EU/NON EU	Average time to negotiate the APAs EU /NON EU
Austria	Yes	Unilateral (Advance rulings)/Bilateral; Multilateral	No	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A
Belgium	Yes	Unilateral (Advance rulings)/Bilateral; Multilateral	No									
Bulgaria	Yes	No regulations	N/A									
Cyprus	Yes	available at this moment APAs are not available. Advance rulings on the interpretation/application of the tax laws are available on request	N/A									
Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes	6	5	0	8	7	2	3	0	8 months
Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	Yes CZK 50,000									
Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	The filing fee is DKK 300 pr. transaction. In case the APA involves other tax payers the filing fee is DKK 9.500 pr. transaction. No									
Finland	Yes	Advance rulings (unilateral APA). In theory also bilateral and multilateral APAs are possible according to the tax treaties concluded by Finland. However, there is no formal legislation or guidelines nor case law concerning APA.	Yes									
France	Yes	Unilateral; Bilateral; Multilateral	No									
Germany	Yes	Bilateral; Multilateral; Unilateral APAs are not supported by the German tax authorities anymore.	Yes Fees vary according to size of taxpayer and nature of request (e.g. initial APA-procedure, renewal or change)	8	6	8	0	15	2	0	0	1-4 Years
Greece	Yes	No regulations	N/A									
Hungary	Yes	available at this moment 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.	1	1	0	3	3	1	1	0	6-10 months
Ireland (Republic of)	Yes	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements	No	NA	0	0	0	2	0	0	1 (request put on hold - rather than withdrawn - due to change in economic conditions)	12 months
Italy	Yes	Unilateral; Advance rulings	N/A									
Latvia	Yes	No formal rules yet	N/A	/								
Lithuania	Yes	No formal rules yet										

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Luxemburg	Yes	Advance rulings. No special legal framework but possible under Tax Treaty provision	/								
Netherlands	Yes	No formal rules yet									NA
Poland	Yes	Unilateral; Bilateral; Multilateral; Advance rulings									
Portugal	Yes	Unilateral; Bilateral; Multilateral									
Romania	Yes	The Tax Code on CIT allows APAs, but the regulations on procedure issues are in preparation in order to be published in 2008	0	0	0	3	3	0	0	0	no APA granted yet
Slovak Republic	Yes	Unilateral	3 (only unilateral)	3	-	3	2	0	2	-	only unilateral/case by case
Slovenia	Yes	No APAs or advance rulings of any kind	/								
Spain	Yes	Unilateral; Bilateral; Multilateral	3	0	7	N/A	10 (6 EU y 4 Non EU)	14 (8 EU, 4 Non EU, 2 EU y Non)	0	0	
Sweden	Yes	No APAs or advance rulings of any kind									
UK	Yes	APA's provided for under mutual agreement article in some tax treaties.	37	8	27	10	17	16	2	0	24

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Belgium	Yes	Unilateral (Advance rulings);Bilateral; Multilateral
Bulgaria	Yes	No regulations available at this moment
Cyprus	Yes	APAs are not available. Advance rulings on the interpretation/application of the tax laws are available on request
Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.
Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings
Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP
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.
France	Yes	Unilateral; Bilateral; Multilateral

Germany	Yes	Bilateral; Multilateral; Unilateral APAs are not supported by the German tax authorities anymore
Greece	Yes	No regulations available at this moment
Hungary	Yes	Unilateral, bilateral, multilateral APAs.
Ireland (Republic of)	Yes	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements
Italy	Yes	Unilateral; Advance rulings
Latvia	Yes	No formal rules yet No practice
Lithuania	Yes	No formal rules yet
Luxembourg	Yes	Advance rulings. No special legal framework but possible under Tax Treaty provision
Malta	Yes	No formal rules yet
Netherlands	Yes	Unilateral; Bilateral; Multilateral; Advance rulings
Poland	Yes	Unilateral; Bilateral; Multilateral
Portugal	Yes	The Tax Code on CIT allows APAs, but the regulations on procedure issues are in preparation in order to be published in 2008

Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.
Slovak Republic	Yes	Unilateral
Slovenia	Yes	No APAs or advance rulings of any kind
Spain	Yes	Unilateral; Bilateral; Multilateral
Sweden	Yes	No APAs or advance rulings of any kind APA's provided for under mutual agreement article in some tax treaties.
UK	Yes	Unilateral; Bilateral

Is there a filing fee for APAs?	Total Number of APAs granted (EU and non EU)	Total Number of APAs granted with EU MS	Total Number of Bilateral and Multilateral APAs at the end of 2006 EU / NON EU
N/A	0	0	0
No			7
N/A			
N/A	0	0	0
Yes	2	2	0
CZK 50,000 Yes The filing fee is DKK 300 pr. transaction. In case the APA involves other tax payers the filing fee is DKK 9.500 pr. transaction.	5	0	5
No	0	0	0
Yes Based on the complexity of the case and actual time needed to conclude the ruling, the filing fee is 1,480 or 2,200 euros.			
No	20EU/16non EU	NA	18EU/16non EU

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)	8	6	8
N/A			
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.	1*	1*	0
NO	NA	0	0
N/A			
N/A			
No			
N/A	Nil	Nil	Nil
No	NA	NA	9(7EU/2nonEU)
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 200,000. Renewal fees are half of the amount of the original filing fee.	1	1	0
N/A			

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
No	13 (only unilateral)	13	–
N/A	Nil		
No			3 (2EU/1non eu)
N/A	3	0	0
No	20bi/13uni	7bi/2uni	7EU/13non EU

Total Number of Unilateral APAs at the end of 2006 EU / NON EU	Number of APA requests received in 2006 EU / NON EU	Number of APAs granted in 2006 EU / NON EU	Number of APA applications rejected in 2006 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2006 EU / NON EU	Average time to negotiate the APAs EU / NON EU	
			0	0	24 months	
0	0	0	0	0		
0	4	0	0	0	10 months	
0	3	0	0	0	24 months	
0	0	0	0	0	no experience	
2EU	18EU (11bi/3Multi) / 13 non EU (10 bi - 3uni)	6 EU/10 Non EU	1EU	0	24 months for bi & 10 months for uni	

0	15	2	0	0	1-4 Years	
0	0	0	0	0	6-10 months	
0					12months	
Nil	Nil	Nil	Nil	Nil	N/A	
NA	8(6 EU/2) Bi and multi	3 (1 EU/2) Bi and multi	0	0	28 months	
0	4	0	0		6 months	

0	0	0	0	0	0	
15	15	13	2	-	only unilateral/case by case	
					Nil	
11 (6EU/3nonEU/2EU+nonEU)	11 (5EU/4nonEU/2EU+nonEU)	7 (4EU/3nonEU)	1 EU	1 nonEU	14 months	
N/A	0	0	0	0	case by case approach	
2EU/11non EU	7EU (7bi)/17non EU (12bi)	4EU(3bi)/10nonEU(7bi)	2EU(uni)/5nonEU(uni)	0	25 months for bi (16EU/26nonEU)/13 months for uni	