					AFA EIIU 2008					
Country Name: Austria	What types of Advance Pricing Agreement (APA) options are available? Unilateral (Advance rulings); Bilateral; Multilateral	Is there a filing fee for APAs? For unilateral yes, for	Total Number of APAs in force at the end of 2009 EU / NON EU	Total Number of Bilateral and Multilateral APAs in force at the end of 2009 EU / NON EU	Total Number of Unilateral APAs in force at the end of 2009 EU / NON EU	Number of APA requests received in 2009 EU / NON EU EU 2	Number of APAs granted in 2009 EU / NON EU	Number of APA applications rejected in 2009 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2009 EU / NON EU	Average time to negotiate the APAs EU / NON EU N/R
	iviuitilaterai	bilateral/multilateral no								
Belgium	Unilateral (Advance rulings); Bilateral; Multilateral	No No	11 (6 EU / 5 non EU)	3 multilateral (EU) and 8 bilateral (3 EU / 5 non EU)	N/A	2 (excl unilateral)	1 (excl unilateral)	none	none	2 year
Bulgaria	No regulations available	N/A	0	0	0	0	0	0	0	N/R
Cyprus	at this moment APAs are not available.	N/A	0	0	0	0	0	0	0	N/R
Cypius	Advance rulings on the	IV/A		· ·	O	O	· ·	O	O	TN/TX
	_									
	interpretation/application									
	of the tax laws are									
Czech	available on request APA for procedure of	Yes	19	0	19	16	4	2	0	8 months
026011	price agreement (pricing method) introduced in	163	19		19	10	7	<u> </u>	J	o monuis
Republic	2006.	CZK 10 000								
Denmark	Bilateral, Multilateral, Advance rulings	Yes Yes, but only for Advance Rulings. The filing fee is DKK 300	8	8	0	5	3	0	0	1½ year
Estonia	No APAs or advance	No	0	0	0	0	0	0	0	
	rulings of any kind.									
	Bilateral APAs in principle									
	possible under MAP									N/R
Finland	Advance rulings	Yes	4 Unilateral	0	4	3	3	0	0	
	(unilateral APA). Bilateral	Based on the complexity								
		of the case and actual								
	and multilateral APA's are	time needed to conclude								
	possible according to the	the ruling, the filing fee								
	tax treaties concluded by	can exceed to EUR 1.630								
	•	or EUR 2.440.								
France	Finland. Unilateral; Bilateral	No								
			60 (33 EU/27 non EU)	43 (21EU 22 non EU)	17 (12 UE 5 non EU)	26 (8UE 18 non UE)	10 (EU8 non EU 2)	1 (EU1)	0	20 months

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APA end 2009

					AFA ellu 2008					
Country Name: Germany	What types of Advance Pricing Agreement (APA) options are available? Bilateral; Multilateral (Unilateral rulings on transfer pricing are only available under exceptional circumstances specified in a 2006 Federal Ministry of Finance circular)	Is there a filing fee for APAs? 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 €	Total Number of APAs in force at the end of 2009 EU / NON EU 9 (5 EU / 4 Non-EU)	Total Number of Bilateral and Multilateral APAs in force at the end of 2009 EU / NON EU 9 (5 EU / 4 Non- EU)	Total Number of Unilateral APAs in force at the end of 2009 EU / NON EU 0	Number of APA requests received in 2009 EU / NON EU 26 (15 EU / 11 Non- EU)	Number of APAs granted in 2009 EU / NON EU 4 (0 EU / 4 Non-EU)	Number of APA applications rejected in 2009 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2009 EU / NON EU 1 (0 EU / 1 Non- EU)	Average time to negotiate the APAs EU / NON EU n.a.
Greece	No APAs (unilateral,	N/A	0	0	0	0	0	0	0	N/R
	bilateral or multilateral) or advance rules of any kind, are available under the current legislation									
Hungary	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 minimum and a 20M HUF maximum.*	6/0	0/0	6/0	2/0	0/0	0/0	0/0	99 days
Ireland	Bilateral under treaties.	NO	0	0	0	3	0	0	1	Approx 2 years
	Multilateral to the extent that they consist of a									., .
	series of bilateral									
(Republic of)	agreements									

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	APA GIII 2009										
Country Name:	What types of Advance Pricing Agreement (APA) options are available? Article 25 on MAP is theoretically available for the purposes of a price.	Is there a filing fee for APAs?	Total Number of APAs in force at the end of 2009 EU / NON EU	Total Number of Bilateral and Multilateral APAs in force at the end of 2009 EU / NON EU	Total Number of Unilateral APAs in force at the end of 2009 EU / NON EU	Number of APA requests received in 2009 EU / NON EU	Number of APAs granted in 2009 EU / NON EU	Number of APA applications rejected in 2009 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2009 EU / NON EU	Average time to negotiate the APAs EU / NON EU	
Italy	the purposes of a prior dispute resolution. However, internal legislation deals only with agreements between the taxpayer and the Italian tax administration. (Unilateral APAs)		14	0	14	11	5	1	1	20 Months	
Latvia	No formal rules yet	N/A	0	0	0	0	0	0	0	N/R	
Lithuania	No practice No formal rules yet	N/A	0	0	0	0	0	0	0	0 N/R	
Luxembourg	Advance rulings. No	No	•	· ·	· ·			•	, , , , , , , , , , , , , , , , , , ,	0	
	special legal framework but possible under Tax Treaty provision										
Malta	No formal rules yet	N/A	0	0	0	0	0	0	0	N/R	
Netherlands	Unilateral; Bilateral; Multilateral; Advance rulings	No	not administered	n/a	n/a	227	191	9	31	53 days (average time spent by the tax administration; time administered like a chess clock)	
Poland	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 then 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	11 (1 NON EU); 10 UE (6 of which domestic ones)	0	11 (1 NON EU); 10 UE (6 of which domestic ones)	3 (1 request for prolongation APA)	2 UE (1 domestic)	1 UE (domestic)	0	15 months/15mont hs	

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					APA enu 2008					
Country Name: Portugal	What types of Advance Pricing Agreement (APA) options are available? 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 Unilateral; Bilateral; Multilateral; Advance rulings.	Is there a filing fee for 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. YES APA filing fee: 1) 20.000 euro for large tax payers (and for consolidate transactions to be covered by the APA over 4.000.000 euro.) 2)10.000 euro for small and medium entreprises Modification of an APA: 1)15.000 euro for large tax payers, and for other tax payers witch consolidated transactions, covered by APA, is more then	Total Number of APAs in force at the end of 2009 EU / NON EU 0	Total Number of Bilateral and Multilateral APAs in force at the end of 2009 EU / NON EU 0		Number of APA requests received in 2009 EU / NON EU 0	Number of APAs granted in 2009 EU / NON EU 0	Number of APA applications rejected in 2009 EU / NON EU 0	Number of APA applications where the taxpayer withdrew its request in 2009 EU / NON EU 0	Average time to negotiate the APAS EU / NON EU
Slovak	Unilateral, bilateral,	4.000.000 euro. 2) 6.000 euro ffor small and medium entreprises Advance rulings - 1.000 euro	9/0	0	9/0	10/0	6/0	1/0	1/0	
Republic		140	3/0	J	3/0	10/0	0,0	1/0	1/0	2 months
Slovenia	multilateral APAs. No APAs or advance	N/A	0	0	0	0	0	0	0	2 111011113
Sioveilla	rulings of any kind	IN/A							U	N/R
Spain	Unilateral; Bilateral;	No	21 (19 EU/ 2 Non EU)	4 Bi & Multilateral	17 Unilateral (15 EU/ 2	13 (11 EU/ 2 Non	12 (11 EU/ 1 Non	0	0	
				,,						
0	Multilateral	N1/A	0/4	(4 EU)	Non EU)	EU)	EU)	0/0	0/0	00
Sweden	No APAs or advance	N/A	0/1	0/1	n/a	0/0	0/0	0/0	0/0	36m/36m
	rulings of any kind.									
	APA's provided for under									
	mutual agreement article									
	in some tax treaties.									
		•		l l		•				ITDE 040 DEV4

APA end 2009

									Number of	
									APA	
				Total Number					applications	
				of Bilateral and				Number of	where the	
				Multilateral				APA	taxpayer	
	What types of		Total Number of	APAs in force	Total Number of	Number of APA		applications	withdrew its	Average time to
	Advance Pricing		APAs in force at	at the end of	Unilateral APAs in	requests	Number of APAs	rejected in	request in	negotiate the
Country	Agreement (APA)	Is there a filing fee for	the end of 2009 EU	2009 EU /	force at the end of	received in 2009	granted in 2009	2009 EU /	2009 EU /	APAs EU/
Name:	options are available?	APAs?	/ NON EU	NON EU	2009 EU / NON EU	EU / NON EU	EU / NON EU	NON EU	NON EU	NON EU
UK	Unilateral; Bilateral	No	13/43	12/22	1/21	3/20	5/18	0/2	0/0	19.7 months

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		T		•						
									Number of	
				T					APA	
				Total Number				Number of	applications	
				of Bilateral and Multilateral				Number of APA	where the taxpayer	
	What types of		Total Number of	APAs in force	Total Number of	Number of APA	Number of	applications	withdrew its	Average time
	Advance Pricing		APAs in force at	at the end of	Unilateral APAs in	requests	APAs granted	rejected in	request in	to negotiate
Country	Agreement (APA)		the end of 2010 EU		force at the end of	received in 2010		2010 EU /	2010 EU /	the APAs EU
Name:	options are available?	Is there a filing fee for APAs?		NON EU	2010 EU / NON EU	EU / NON EU	NON EU	NON EU	NON EU	/ NON EU
Austria	Unilateral (Advance	For unilateral yes, for	0	0	0	1 EU / 1 NON EU	0	0	0	N/R
	rulings);Bilateral;									
	Multilateral									
		bilateral/multilateral no								_
Belgium	Unilateral (Advance	No	10 (5 EU / 5 non-EU)	2 multilateral	N/A	5 (excl unilateral)	4 (excl	none	none	2 years
	rulings);Bilateral; Multilateral			(EU) and 8 bilateral (3 EU /			unilateral)			
	ividitilateral			5 non EU)						
Bulgaria	No regulations	N/A	0	0	0	0	0	0	0	N/R
	-									
	available at this moment	N/C		_			_			N./-
Cyprus	APAs are not available.	N/A	0	0	0	0	0	0	0	N/R
	Advance rulings on the									
	interpretation/application									
	of the tax laws are									
	available on request									
Czech	APA for procedure of	Yes	13	0	13	9	2	0	0	
	price agreement (pricing									
Popublic	method) introduced in 2006.	CZK 10 000								8 months
Republic Denmark	Bilateral, Multilateral,	Yes	8	8	0	2	6	0	2	o monus
Dominant	Bilatorai, Mattilatorai,	Yes, but only for Advance	Ŭ			_	· ·	Ŭ	_	
		Rulings. The filing fee is DKK								
	Advance rulings	300								1½ year
Estonia	No APAs or advance	No	0	0	0	0	0	0	0	
	rulings of any kind.									
	Bilateral APAs in principle possible under									
	MAP									N/R
Finland	Advance rulings	Yes	2 Unilateral	0	2	3	2	0	0	
	(unilateral APA). Bilateral	Based on the complexity of the			1					
	and multilateral APA's	case and actual time needed to			1					
	are possible according to	conclude the ruling, the filing fee								
	the tax treaties	can exceed to EUR 1.630 or								
	concluded by Finland.	EUR 2.440.								
France	Unilateral; Bilateral	No	76 (36EU 40 non EU)	50 (22EU 28 non	26 (14 EU 12 non EU)	24 (14 EU 10 non		,	3 (0EU 3 non	26 months
	·		,	EU)		EU)	EU)	EU)	EU)	
Germany	1	Yes	12	12	0	28	8	1	1	n.a
1	Bilateral; Multilateral	103				(13 EU / 15 Non-	(5 EU / 3 Non-	(0 FU / 1 Non-	(1 EU / 0 Non-	
	Bilateral; Multilateral (Unilateral rulings on	Generally: 20.000€(15.000 for	(6 EU / 6 Non-EU)	(6 EU / 6 Non-						l l
		Generally: 20.000€(15.000 for prolongation/10.000 for	(6 EU / 6 Non-EU)	(6 EU / 6 Non- EU)		EU)	EU)	EU)	EU)	
	(Unilateral rulings on	Generally: 20.000 € (15.000 for prolongation/10.000 for amendment);	(6 EU / 6 Non-EU)							
	(Unilateral rulings on transfer pricing are only	Generally: 20.000 € (15.000 for prolongation/10.000 for amendment); Smaller enterprises: 10.000 €	(6 EU / 6 Non-EU)							
	(Unilateral rulings on transfer pricing are only available under	Generally: 20.000€(15.000 for prolongation/10.000 for amendment); Smaller enterprises: 10.000€ (7.500/5.000);								
	(Unilateral rulings on transfer pricing are only available under exceptional	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								
	(Unilateral rulings on transfer pricing are only available under exceptional circumstances specified	Generally: 20.000€(15.000 for prolongation/10.000 for amendment); Smaller enterprises: 10.000€ (7.500/5.000);								

Country Name: Greece	What types of Advance Pricing Agreement (APA) options are available? No APAs (unilateral, bilateral or multilateral) or advance rules of any kind, are available under	Is there a filing fee for APAs? N/A	Total Number of APAs in force at the end of 2010 EU / NON EU 0	Total Number of Bilateral and Multilateral APAs in force at the end of 2010 EU / NON EU	Total Number of Unilateral APAs in force at the end of 2010 EU / NON EU 0	Number of APA requests received in 2010 EU / NON EU	Number of APAs granted in 2010 EU / NON EU 0	Number of APA applications rejected in 2010 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2010 EU / NON EU	Average time to negotiate the APAs EU / NON EU N/R
	the current legislation									
Hungary	Unilateral, bilateral, multilateral APAs.	Yes. The filing fee for unilateral APA is HUF 500 000 - HUF 5 million, if the arm's length price can be determined with the CUP, Resale price method or Cost plus method and HUF 2 million - HUF 7 million if the arm's length price can be determined by using other methods. The fee for bilateral APA is HUF 3 million - HUF 8 million, for multinational APA HUF 5 million - HUF 10 million.	16/0	0/0	16/0	13/0	11/0	0/0	0/0	128,2 days
Ireland	Bilateral under treaties.	NO	3	3	0	4	3	0	0	2 years
(Republic of)										
Italy	Unilateral, bilateral and multilateral APAs are available pursuant to Article 8 of Decree-Law no.269/2003, as converted into Law no.326 of 24th November 2003, and the MAP Article of the relevant Tax Treaty.	NO	20	0	20	15	7	0	3	18 Months
Latvia	No formal rules yet	N/A	0	0	0	0	0	0	0	.
Lithuania	No practice	N/A	0	0	0	0	0	0	0	N/R 0
Luxembourg	No formal rules yet Advance rulings. No	N/A No	U	U	U	U	U	U	U	U
Zazombouly	special legal framework but possible under Tax Treaty provision									
Malta	No formal rules yet	N/A	0	0	0	0	0	0	0	N/R

									Number of	
									APA	
				Total Number					applications	
				of Bilateral and				Number of	where the	
				Multilateral				APA	taxpayer	
	What types of		Total Number of	APAs in force	Total Number of	Number of APA	Number of	applications	withdrew its	Average time
	Advance Pricing		APAs in force at	at the end of	Unilateral APAs in	requests	APAs granted	rejected in	request in	to negotiate
Country	Agreement (APA)		the end of 2010 EU		force at the end of	received in 2010		2010 EU /	2010 EU /	the APAs EU
Name:	options are available?	Is there a filing fee for APAs?	/ NON EU	NON EU	2010 EU / NON EU	EU / NON EU	NON EU	NON EU	NON EU	/ NON EU
Netherlands										47 days
										(average time
										spent by the
	Unilateral; Bilateral;	N.			. 1.	040	005		07	tax
	Multilateral; Advance rulings	No	not administered	n/a	n/a	312	205	0	67	administration;
	ruings									time administered
										like a chess
										clock)
Poland	Unilateral; Bilateral;	Yes	total 16 APA (1	0	total 16 APA; (1	total 4 (3 EU; 1	7 EU (2	0	0	18,5
	Multilateral	The filing fee is 1% of the value	NON EU); 15 EÙ (7		NON EU; 15 EU (7	of which	domestic)			months/15mo
		of a transaction with the	domestic)		of which domestic	domestic), 1				nths
		following provisions: for			ones)	NON UE				
		domestic unilateral agreement								
		(i.e. involving only domestic								
		related entities) - no less then								
		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.				4 (1)(2) 5()				
Portugal	The Tax Code on CIT	Yes. The filing fee is variable	0	0	0	1 (NON -EU)	0	0	0	
	(Art. 138) and the	according to the taxpayer turnover. The minimum fee is €								
	Ministerial Order n.º 620-	3 152,40 and the maximum €34								
	A/2008, 16 July, allow	915,85. Renewals fees are 50%								
	unilateral, bilateral and	of the amounts of the original								
	multilateral APAs	fees.								N/R

Country Name: Romania	What types of Advance Pricing Agreement (APA) options are available? Unilateral; Bilateral; Multilateral; Advance rulings.	Is there a filing fee for APAs? YES APA filing fee: 1) 20.000 euro for large tax payers (and for consolidate transactions to be covered by the APA over 4.000.000 euro.) 2)10.000 euro for small and medium entreprises Modification of an APA: 1)15.000 euro for large tax payers, and for other tax payers witch consolidated transactions, covered by APA, is more then 4.000.000 euro. 2) 6.000 euro ffor small and medium entreprises Advance rulings - 1.000 euro	Total Number of APAs in force at the end of 2010 EU / NON EU 0	Total Number of Bilateral and Multilateral APAs in force at the end of 2010 EU / NON EU 0	Total Number of Unilateral APAs in force at the end of 2010 EU / NON EU 0	Number of APA requests received in 2010 EU / NON EU	Number of APAs granted in 2010 EU / NON EU 0	Number of APA applications rejected in 2010 EU / NON EU 0	Number of APA applications where the taxpayer withdrew its request in 2010 EU / NON EU	Average time to negotiate the APAs EU / NON EU N/R
011	11.9.41.19.4	N.	5/0		F/0	1/0	5/0			
Slovak Republic	Unilateral, bilateral, multilateral APAs.	No	5/0	0	5/0	4/0	5/0	0	0	2 months
Slovenia	No APAs or advance	N/A	0	0	0	0	0	0	0	21110111113
	rulings of any kind				-				-	N/R
Spain	Unilateral; Bilateral;	No	30 (25 EU/ 5Non EU)	4 Bi &	26 Unilateral (22 EU/ 4	15 (13 EU/ 2 Non	10 (8EU/ 2 Non	1 EU	1 EU	
				Multilateral						
	Multilateral			(3EU/1Non EU)	Non EU)	EU)	EU)			
Sweden	APA legislation from 1st	Yes	0/1	0/1	n/a	2/3	0/1	0/0	1/0	36m/36m
	of January 2010. Only	150,000 SEK per country	,	,	.,,		σ, .	5,5	.,,	30, 30
	bilateral or multilateral	(Prolongation fee 100,000-								
	APAs.	125,000 SEK)								
UK	Unilateral; Bilateral	No	13/59	11/27	2/32	13/29	5/32	0/3	0/6	20.6 months