

APA end 2009

Country Name:	What types of Advance Pricing Agreement (APA) options are available?	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
Austria	Unilateral (Advance rulings); Bilateral; Multilateral	For unilateral yes, for bilateral/multilateral no	0	0	0	EU 2	0	0	0	N/R
Belgium	Unilateral (Advance rulings); Bilateral; Multilateral	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 at this moment	N/A	0	0	0	0	0	0	0	N/R
Cyprus	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	N/R
Czech Republic	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes CZK 10 000	19	0	19	16	4	2	0	8 months
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 rulings of any kind. Bilateral APAs in principle possible under MAP	No	0	0	0	0	0	0	0	N/R
Finland	Advance rulings (unilateral APA). Bilateral and multilateral APA's are possible according to the tax treaties concluded by Finland.	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.	4 Unilateral	0	4	3	3	0	0	N/R
France	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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Germany	Bilateral; Multilateral (Unilateral rulings on transfer pricing are only available under exceptional circumstances specified in a 2006 Federal Ministry of Finance circular)	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 €	9 (5 EU / 4 Non-EU)	9 (5 EU / 4 Non-EU)	0	26 (15 EU / 11 Non-EU)	4 (0 EU / 4 Non-EU)	0	1 (0 EU / 1 Non-EU)	n.a.
Greece	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	N/R
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 maximum.*	6/0	0/0	6/0	2/0	0/0	0/0	0/0	99 days
Ireland (Republic of)	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements	NO	0	0	0	3	0	0	1	Approx 2 years

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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. (Unilateral APAs)	NO	14	0	14	11	5	1	1	20 Months
Latvia	No formal rules yet No practice	N/A	0	0	0	0	0	0	0	N/R
Lithuania	No formal rules yet	N/A	0	0	0	0	0	0	0	0
Luxembourg	Advance rulings. No special legal framework but possible under Tax Treaty provision	No								
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 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	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/15 months

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Portugal	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	N/A
Romania	Unilateral; Bilateral; Multilateral; Advance rulings.	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 enterprises 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 enterprises Advance rulings - 1.000 euro	0	0	0	1	0	0	0	N/R
Slovak Republic	Unilateral, bilateral, multilateral APAs.	No	9/0	0	9/0	10/0	6/0	1/0	1/0	2 months
Slovenia	No APAs or advance rulings of any kind	N/A	0	0	0	0	0	0	0	N/R
Spain	Unilateral; Bilateral; Multilateral	No	21 (19 EU/ 2 Non EU)	4 Bi & Multilateral (4 EU)	17 Unilateral (15 EU/ 2 Non EU)	13 (11 EU/ 2 Non EU)	12 (11 EU/ 1 Non EU)	0	0	
Sweden	No APAs or advance rulings of any kind. APA's provided for under mutual agreement article in some tax treaties.	N/A	0/1	0/1	n/a	0/0	0/0	0/0	0/0	36m/36m

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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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Austria	Unilateral (Advance rulings);Bilateral; Multilateral	For unilateral yes, for bilateral/multilateral no	0	0	0	1 EU / 1 NON EU	0	0	0	N/R
Belgium	Unilateral (Advance rulings);Bilateral; Multilateral	No	10 (5 EU / 5 non-EU)	2 multilateral (EU) and 8 bilateral (3 EU / 5 non EU)	N/A	5 (excl unilateral)	4 (excl unilateral)	none	none	2 years
Bulgaria	No regulations available at this moment	N/A	0	0	0	0	0	0	0	N/R
Cyprus	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	N/R
Czech Republic	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes CZK 10 000	13	0	13	9	2	0	0	8 months
Denmark	Bilateral, Multilateral, Advance rulings	Yes Yes, but only for Advance Rulings. The filing fee is DKK 300	8	8	0	2	6	0	2	1½ year
Estonia	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No	0	0	0	0	0	0	0	N/R
Finland	Advance rulings (unilateral APA). Bilateral and multilateral APA's are possible according to the tax treaties concluded by Finland.	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 Unilateral	0	2	3	2	0	0	
France	Unilateral; Bilateral	No	76 (36EU 40 non EU)	50 (22EU 28 non EU)	26 (14 EU 12 non EU)	24 (14 EU 10 non EU)	19 (3EU 16 non EU)	5 (1EU 4 non EU)	3 (0EU 3 non EU)	26 months
Germany	Bilateral; Multilateral (Unilateral rulings on transfer pricing are only available under exceptional circumstances specified in a 2006 Federal Ministry of Finance circular)	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 €	12 (6 EU / 6 Non-EU)	12 (6 EU / 6 Non-EU)	0	28 (13 EU / 15 Non-EU)	8 (5 EU / 3 Non-EU)	1 (0 EU / 1 Non-EU)	1 (1 EU / 0 Non-EU)	n.a

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Greece	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	N/R
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 (Republic of)	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements	NO	3	3	0	4	3	0	0	2 years
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 No practice	N/A	0	0	0	0	0	0	0	N/R
Lithuania	No formal rules yet	N/A	0	0	0	0	0	0	0	0
Luxembourg	Advance rulings. No special legal framework but possible under Tax Treaty provision	No								
Malta	No formal rules yet	N/A	0	0	0	0	0	0	0	N/R

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Netherlands	Unilateral; Bilateral; Multilateral; Advance rulings	No	not administered	n/a	n/a	312	205	0	67	47 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 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.	total 16 APA (1 NON EU); 15 EU (7 domestic)	0	total 16 APA; (1 NON EU; 15 EU (7 of which domestic ones)	total 4 (3 EU; 1 of which domestic), 1 NON UE	7 EU (2 domestic)	0	0	18,5 months/15 months
Portugal	The Tax Code on CIT (Art. 138) 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	1 (NON -EU)	0	0	0	N/R

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Romania	Unilateral; Bilateral; Multilateral; Advance rulings.	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 enterprises 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 enterprises Advance rulings - 1.000 euro	0	0	0	1	0	0	0	N/R
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 rulings of any kind	N/A	0	0	0	0	0	0	0	N/R
Spain	Unilateral; Bilateral; Multilateral	No	30 (25 EU/ 5Non EU)	4 Bi & Multilateral (3EU/1Non EU)	26 Unilateral (22 EU/ 4 Non EU)	15 (13 EU/ 2 Non EU)	10 (8EU/ 2 Non EU)	1 EU	1 EU	
Sweden	APA legislation from 1st of January 2010. Only bilateral or multilateral APAs.	Yes 150,000 SEK per country (Prolongation fee 100,000-125,000 SEK)	0/1	0/1	n/a	2/3	0/1	0/0	1/0	36m/36m
UK	Unilateral; Bilateral	No	13/59	11/27	2/32	13/29	5/32	0/3	0/6	20.6 months