

	<b>1. a) Do you have specific legislation relating to CCAs?</b>	<b>1. b) If yes, where can the information be found?</b>	<b>1. c) If you do not have legislation, is it under consideration and when might it be introduced?</b>
<b>AUSTRIA</b>	Austria relies on principles laid out in OECD TPG, Sec. VIII. In addition to that, para 112 et seq. of the Austrian Transfer Pricing Guidelines 2010 contains a chapter on CCAs (see Appendix)	Para 112 et seq. of the Austrian Transfer Pricing Guidelines	N/A
<b>BELGIUM</b>	No	N/A	No
<b>BULGARIA</b>	No	N/A	Not at the moment
<b>CYPRUS</b>	No, but the law provides for application of the arm's length principle.	Arm's length principle: Section 33 of the Income Tax Law No.118(I)/2002 as amended (see Appendix A).	No plans for introducing specific legislation on CCAs.
<b>CZECH REPUBLIC</b>	There is no specific legislation relating to CCAs.	N/A	No, we prefer to issue the domestic guidelines in similar way as for EU TPD, APA.
<b>DENMARK</b>	No	See answer to Q1	No
<b>ESTONIA</b>	Regulation of the Minister of Finance of Estonia No 53 from 10.11.2006, in force from 01.01.2007 provides among other things (such as criteria for comparability, methods for determining the values of transactions, documentation requirements and the avoidance of double taxation) also rules for cost contribution agreements (see Appendix A).	In Estonian: <a href="https://www.riigiteataja.ee/ert/act.jsp?id=12752116">https://www.riigiteataja.ee/ert/act.jsp?id=12752116</a> In English: <a href="http://www.legaltext.ee/et/andmebaas/tekst.asp?loc=text&amp;dok=XXXXXX29&amp;keel=en&amp;pg=1&amp;ptyyp=RT&amp;tyyp=X&amp;query=seotud+isikute+vahel">http://www.legaltext.ee/et/andmebaas/tekst.asp?loc=text&amp;dok=XXXXXX29&amp;keel=en&amp;pg=1&amp;ptyyp=RT&amp;tyyp=X&amp;query=seotud+isikute+vahel</a>	N/A
<b>FINLAND</b>	No specific legislation, general transfer pricing rules as laid act in Tax Procedure Act.	N/A	No

	<b>1. a) Do you have specific legislation relating to CCAs?</b>	<b>1. b) If yes, where can the information be found?</b>	<b>1. c) If you do not have legislation, is it under consideration and when might it be introduced?</b>
<b>FRANCE</b>	No specific legislation, general transfer pricing rules apply.	N/A	N/A
<b>GERMANY</b>	No specific legislation on CCAs (general transfer pricing rules apply). Regarding documentation, decree-law on transfer pricing documentation of 13 November 2003 (Gewinnabgrenzungsaufzeichnungsverordnung) explicitly addresses CCAs in three provisions.	§ 3 par. 2, § 4 no. 2 letter a and § 5 no. 2 of the decree-law on transfer pricing documentation of 13 November 2003 (Gewinnabgrenzungsaufzeichnungsverordnung). The decree law is available at <a href="http://www.gesetze-im-internet.de/gaufzv/BJNR229600003.html">http://www.gesetze-im-internet.de/gaufzv/BJNR229600003.html</a> . Copyright-protected private English translations are also available.	Currently no specific legislation on CCAs under consideration
<b>GREECE</b>	No specific legislation, general transfer pricing rules apply	N/A	It is under examination
<b>HUNGARY</b>	Hungary does not have a specific CCA law.	N/A	No, there are no specific plans regarding the introduction of CCA legislation.
<b>ITALY</b>	Italian legal provisions concerning transfer pricing are included in the Italian Income Tax Consolidation Act, but they do not specifically concern CCAs.	N/A	N/A
<b>IRELAND</b>	No. Our general transfer pricing legislation applies the OECD Transfer Pricing Guidelines in helping decide whether a particular transaction is arm's length or not.	N/A	Specific legislation is not under consideration.
<b>LATVIA</b>	No	N/A	No

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<b>LITHUANIA</b>	There isn't any specific legislation relating to CCA's in Lithuania.	N/A	Currently the lawmaker has no plans to change legislation relating to CCA.
<b>LUXEMBOURG</b>	No	N/A	No
<b>MALTA</b>	No	N/A	Introduction of legislation is not currently being considered.
<b>THE NETHERLANDS</b>	Yes	Paragraph 4 of the Decision of 21 August 2004, No. IFZ 2004/680M	No
<b>POLAND</b>	Yes, but limited (See Appendix A)	Paragraph 23 Ordinance of the Minister of Finance of 10 th September 2009 on the Mode and Procedure of Determining Taxpayers' Income by Estimating Prices in Transactions Effected by These Taxpayers (Dz.U. No.160 of 29 September 2009, Item 1268) - according to legal entities Paragraph 23 Ordinance of the Minister of Finance of 10 th September 2009 on the Mode and Procedure of Determining Taxpayers' Income by Estimating Prices in Transactions Effected by These Taxpayers (Dz.U. No.160 of 29 September 2009, Item 1267) - according to individual persons	No
<b>PORTUGAL</b>	Yes. Articles 11.º and 16.º of the Ministerial Order n.º 1446-C/2001, 21th of December (See Appendix A)	<a href="http://info.portaldasfinancas.gov.pt/NR/rdonlyres/9C6AD1C6-5AD0-479D-A820-10426B2E0C8A/0/portaria_1446-c-2001_de_21_de_dezembro_i_serie_b.pdf">http://info.portaldasfinancas.gov.pt/NR/rdonlyres/9C6AD1C6-5AD0-479D-A820-10426B2E0C8A/0/portaria_1446-c-2001_de_21_de_dezembro_i_serie_b.pdf</a>	N/A
<b>ROMANIA</b>	No specific legislation on CCAs.	N/A	Not yet.
<b>SLOVAKIA</b>	No	N/A	No

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<b>SLOVENIA</b>	Cost contribution arrangements are defined in Article 23 of the Rules on transfer pricing (RTP), (see Appendix A).	In 2007, Slovenia introduced new administrative rules on transfer pricing that are based on Articles 16 and 17 of the Corporate Income Tax Act and follow the OECD Transfer pricing guidelines. These rules set out the arm's length principle, the methods for determining arm's length prices and they also contain special considerations for intra-group services and cost contribution arrangements. Link: <a href="http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki_in_carine/Sprejeti_predpisi/Zakon_o_davku_od_dohodkov_pravnih_oseb/ZDDPO-2ABCDEangNPB6.pdf">http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki_in_carine/Sprejeti_predpisi/Zakon_o_davku_od_dohodkov_pravnih_oseb/ZDDPO-2ABCDEangNPB6.pdf</a>	N/A
<b>SPAIN</b>	Yes (See Appendix A)	In the Tax Corporation Act, Article 16.6	N/A
<b>SWEDEN</b>	No	N/A	No
<b>UNITED KINGDOM</b>	No	N/A	No

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	<b>2. Has your administration issued internal audit guidelines providing guidance on CCAs and if yes, which key points do they address (e.g. how to recognise an arrangement, how to audit the arrangement, how to facilitate exchange of information with other countries, etc)?</b>	<b>3. Has your administration published domestic administrative guidance on CCAs (Guidelines, Regulations, Circular Letters, etc.) explaining the procedure to be followed by the taxpayer when preparing a CCA, with particular reference to the structure and documentation requirements (where existing, could you provide details of the electronic link to the documents)?</b>
<b>AUSTRIA</b>	No	According to para 115 of the Austrian Transfer Pricing Guidelines, CCAs have to be concluded in a written form and have to be accompanied with appropriate documentation.
<b>BELGIUM</b>	No	No
<b>BULGARIA</b>	No. The general rules contained in the OECD TP Guidelines are available to the auditors as summerzied best practices.	No
<b>CYPRUS</b>	No	No
<b>CZECH REPUBLIC</b>	Such internal audit guidelines providing guidance on CCAs have not been issued.	Such domestic administrative guidance on CCAs have not been issued.
<b>DENMARK</b>	No	We have not issued specific CCA guidelines. However, in the Danish Transfer Pricing Documentation Guidelines CCAs are mentioned in chapter 5.2.5. See: <a href="http://www.skat.dk/display.aspx?oId=146730&amp;vId=92251&amp;indhold=1">http://www.skat.dk/display.aspx?oId=146730&amp;vId=92251&amp;indhold=1</a> (see Appendix B).
<b>ESTONIA</b>	We do not have such guidelines.	in Estonian: <a href="http://www.emta.ee/public/Siirdehinna_maaramise_juhend_2011.pdf">http://www.emta.ee/public/Siirdehinna_maaramise_juhend_2011.pdf</a> . This guideline contains a short overview of OECD TP guidelines and examples which consider Estonia conditions and acts (see Appendix B).
<b>FINLAND</b>	No specific guidelines issued.	No specific guidance published.
<b>FRANCE</b>	No	No
<b>GERMANY</b>	No internal guidelines, only published guidance (see below)	Administrative guidance (binding for the tax administration but not for courts) was issued by way of a published circular letter of the Federal Ministry of Finance of 30 December 1999, published (in German) in "Bundessteuerblatt Teil I" 1999 page 1122 ff. Electronic versions are available in numerous commercial databases (access restricted to paying users). Copyright-protected private English translations are also available.
<b>GREECE</b>	No	No

<b>HUNGARY</b>	There are no guidelines, however we have a government decree on the documentation requirements regarding the transfer pricing agreements in general.	Hungary does not have a specific guidance on CCAs explaining how to prepare a CCA, however we have a government decree on the documentation requirements regarding the transfer pricing agreements in general.
<b>ITALY</b>	Italy issued specific guidelines to help tax inspectors apply transfer pricing methods. The relevant documents are the Ministerial Circulars no. 32 of 22 September 1980 and no. 42 of 12 December 1981 issued by former General Department for Direct Taxation and signed by the Minister of Finance. These Circulars, addressed to tax inspectors, are a point of reference for taxpayers, too. They were drafted based on the OECD Guidelines. Ministerial Circular no. 32 includes a paragraph concerning CCAs with their definition, together with guidelines explaining how to audit the arrangement. The Circular can be found in the original language in the official website <a href="http://www.finanze.it">www.finanze.it</a> (See Appendix B)	As explained in the above answer, the Ministerial Circulars were addressed to tax inspectors, but are also followed by taxpayers. Circular 32 does not specifically explain the procedure to be followed by the taxpayer when preparing a CCA and it does not include any specific documentation requests. In any case, the documentation that is likely to be requested by the tax administration can be inferred from the content of the Circular itself. A reference on documentation requirements can be found in the Decision of the Commissioner of Italy Revenue Agency dated September 29, 2010 (ref.2010/137654 of 29-9-2010), together with the Circular no.58/E dated 15 December 2011. According to it, in the masterfile "a list regarding the actual cost contribution arrangements shall be provided, with an indication, for each arrangements, of the scope, duration, members of the arrangement, areas of activity and projects covered".
<b>IRELAND</b>	No	No
<b>LATVIA</b>	We have only internal general guidance regarding CCA, which contains only information from OECD guidelines regarding CCA.	No
<b>LITHUANIA</b>	Tax administrator of Lithuania has issued internal transfer pricing guidelines for auditors. There is a chapter concerning CCA in these guidelines. Therein auditors could find description of CCA, short explanation how to audit CCA.	No, there are no such guidelines. Nevertheless, regarding taxation issues related to CCAs there is an official commentary on VAT law encompassing qualification of services rendered under CCA from VAT perspective. The commentary was supplemented with the provisions after taking into account the frequent requests of taxpayers in the field. The Commentary on VAT law in Lithuanian can be found at: <a href="http://cma-oap2.cma.vmi.lt/konpap/documentpublicone.do?&amp;id=1000106327&amp;tree_id=1000007324">http://cma-oap2.cma.vmi.lt/konpap/documentpublicone.do?&amp;id=1000106327&amp;tree_id=1000007324</a>
<b>LUXEMBOURG</b>	No	No
<b>MALTA</b>	No internal audit guidelines have been issued.	No administrative guidelines have been published.
<b>THE NETHERLANDS</b>	No	No

<b>POLAND</b>	No	No
<b>PORTUGAL</b>	The Portuguese Tax Administration is presently approving a Transfer Pricing Audit Manual that covers internal audit guidelines in areas such as CCAs.	Accordingly with article 16.º of the Mnisterial Order n.º 1446-C/2001, taxpayers should collect some information in his TP File.
<b>ROMANIA</b>	No	No
<b>SLOVAKIA</b>	No	No
<b>SLOVENIA</b>	In 2007 the Transfer Pricing Inspection Manual (TPIM) has been prepared. TPIM is being used as an internal guidance and contains practical application of transfer pricing methods including cases regarding CCAs.	No
<b>SPAIN</b>	No	No
<b>SWEDEN</b>	No	No
<b>UNITED KINGDOM</b>	Our internal audit guidelines for CCAs are published on the HMRC website, <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> . They explain the importance of identifying a clear expectation of mutual, overall benefit to the participants and how to identify the existence of a CCA.	No



	<b>4. What is the most common type of CCA used by enterprises in your MS e.g. development of intellectual property, services, obtaining assets?</b>	<b>5. What particular practical problems have you encountered in dealing with CCAs and how have you addressed those problems?</b>
<b>AUSTRIA</b>	Development of IP.	Audits rely very much on the quality of documentation of the CCA. Missing or unclear documentation leads to time-consuming audits. The only way to prevent this is to emphasize the importance of TP documentation which is easier if CCA are done in an APA process.
<b>BELGIUM</b>	N/A	N/A
<b>BULGARIA</b>	No practice.	No practice.
<b>CYPRUS</b>	Services, administration expenses.	Limited experience on CCAs. Main practical problem is to decide on the method of allocation of costs. Usually a compromise solution is reached with the taxpayer.
<b>CZECH REPUBLIC</b>	There is no register of information relating to CCAs, but according to our tax officials' opinion our taxpayers mostly deal with CCAs for services (management services)	In our point of view the most important problem is in auditing of costs. It is necessary to know costs arising in abroad as well. It could help us to receive a comprehensive list of these costs from abroad to specify relevant costs and allocations keys.
<b>DENMARK</b>	We do not have any statistics.	N/A
<b>ESTONIA</b>	services (advisory etc.), leased assets, IT license, advertisements, trademark	Sometimes it is problematic to find the appropriate allocation key. To find the solution we concentrate on the nature of the CCA activity and the relationship between the allocation key and the expected benefits.
<b>FINLAND</b>	Services	Cost base
<b>FRANCE</b>	Development of intellectual property and pooling of services	<ul style="list-style-type: none"> <li>- Modification of an ongoing CCA (namely determination of buy-in buy-out payments)</li> <li>- the existence of an informal CCA (regarding formal CCAs, the recently-introduced TP documentation requirements guidance requires the provision of each CCA)</li> <li>- economic rights deriving from the development an intangible asset in one's own domestic market / economic ownership of intangible assets</li> </ul>
<b>GERMANY</b>	We do not have any statistics.	The German tax administration has noted that the calculation of entrance fees and exit fees raises difficult questions on the evaluation of pool intangibles and intangibles not yet finalised (especially in the area of research and development)
<b>GREECE</b>	We do not have any statistics.	N/A
<b>HUNGARY</b>	Regarding this question no statistics is available.	We did not identify particular problems, yet.

<b>ITALY</b>	The most common type of CCA used by enterprises in Italy refers to the joint development of intangible property or to the pooling of services.	In some cases we have found a duplication of costs as to R&D services when these are included in the price of goods, even intangibles, acquired within the group. In other cases, the taxpayer's situation was not consistent with what chapter VIII of the OECD Guidelines (see paragraph 3 Concept of agreement) requires for each participant (in a cost contribution arrangement, the "CCA"), that is " <i>to exploit its interest in the CCA separately as an effective owner thereof and not as a licensee and so without paying a royalty or other consideration to any party for that interest</i> ". Instead, a royalty was paid to the parent company, even if the payer had paid his contribution to the CCA and contributed to the creation of the intangible. As a consequence, there was no evidence of the mutual benefit resulting from the arrangement with the other associated enterprises. Actually, we experienced that all the benefits from research activity proved to be to the exclusive advantage of parent company, which even received an extra amount as royalties for exploiting the results of research activities, such as discoveries and inventions.
<b>IRELAND</b>	Development of intellectual property.	Valuation on buy-in/buy-out payments. We seek detailed information from the enterprise.
<b>LATVIA</b>	We do not have any statistics.	We have not encountered recently any CCA used in transactions.
<b>LITHUANIA</b>	Limited experience in this area. Probably it would be services.	No/limited experience in this area.
<b>LUXEMBOURG</b>	N/A	N/A
<b>MALTA</b>	There is practically no experience on this matter.	We lack experience in this area.
<b>THE NETHERLANDS</b>	We do not have official statistics on CCA's. We have seen some CCA's involving IP and some CCA's involving services.	We do not have a lot of experience with CCAs under MAPs and we do not have particular concerns.
<b>POLAND</b>	There is no data available on that subject.	We have not encountered many problems in this area. However, determination of functions, risks and responsibilities in CCAs as well as determining the market value of the contributions that are made by the participants of the CCA, in our opinion, could be problematic areas. Our transfer pricing experience indicates that, for example for the research and development entities, there are no domestic comparables that would carry out such an activity. Mostly there are sort of non-profit organisations or entities associated with for example a hospital or a university. Some entities also receive subsidies from the government. From our point of view it is not easy to find data to which we could relate while determining whether the value of participants' contribution is in fact market value. This problem also occurs in case of buy-in and buy-out transactions.

<b>PORTUGAL</b>	Services: accounting, IT and other general administratives services.	Lack information gathered near the taxpayer to verify the application the CCA under the ALP. The taxpayer has some difficulties to obtain the information from the headquarters or from the entity that manage the CCA. We try to exchange information with other tax administration, but usually the responses are not speedy enough and not satisfactory enough.
<b>ROMANIA</b>	No	No experience with CCAs.
<b>SLOVAKIA</b>	The most common CCAs used by enterprises in the Slovak Republic are related to services provided by foreign parent companies (such as management fees, consulting services, marketing, ...).	Our tax administration has not identified specific issues relating to CCAs. They have been dealing with standard problems concerning CCAs, in particular with: specific cost definition, inconveniently selected allocation key and question whether to apply the profit margin or not.
<b>SLOVENIA</b>	The most common type of CCA used by enterprises, and encountered by tax auditors at their work is related to services.	The most common problem encountered by tax auditors when dealing with CCAs refers to insufficient/inadequate documentation submitted by taxpayers, consequently tax audits can not be timely finished.
<b>SPAIN</b>	Research and development agreements- services agreement	Cost vs market prices and calculation of the basis in cost cases (different accounting rules). Government subsidies. Buy-in buy-out payments. Analysis of the contributions of the parties.
<b>SWEDEN</b>	We do not have a large enough experience of CCAs in order to say what type is most common. But a qualified guess is development of intellectual property.	We have not yet encountered any particular practical problems.
<b>UNITED KINGDOM</b>	We do not have official statistics on CCA`s and have not undertaken a survey to enable us to answer this question.	It is occasionally difficult to determine whether a CCA exists. We address this by asking the business to demonstrate that the criteria set out in OECD Chapter 8 have been fulfilled. Sometimes there are many affiliated participants. This can give rise to complexity which may make resolution more difficult.

	<b>6. During its meeting in June 2011 JTPF members agreed that discussions on CCAs would focus on services (not creating intangibles). Could you explain what are your particular concerns regarding this type of CCAs? Are there specific issues to be addressed (e.g. documentation, contract provisions, etc.)?</b>	<b>7. Based on your CA's experience, could you let us know how frequent are disputes linked to CCAs?</b>
<b>AUSTRIA</b>	N/A	Up to now, we observed only a very small number of disputes linked with CCAs.
<b>BELGIUM</b>	Our concern is that companies could set-up a Cost Contribution Arrangement to avoid the mark-up-cost in a service-agreement.	Disputes linked to CCA's are rare.
<b>BULGARIA</b>	How to measure the value of each participant's contribution to a CCA.	No experience at all in CCAs-related disputes.
<b>CYPRUS</b>	How to measure benefit and how to measure risk for the purpose of allocating costs.	Our experience is limited. Difficult to indicate frequency of disputes.
<b>CZECH REPUBLIC</b>	In most cases it is necessary to obtain complex information and documentation, while the audited company does not keep at its disposal all documents relating to CCA. The papers can be held by foreign entity and the domestic taxpayer has some difficulties to obtain them. In such cases we can use the international exchange of information (but it takes a lot of time and it is not certain, that the obtained information would be sufficient enough) or TA can disallow the invoiced costs from abroad.	Very rare so far, however data is not available.
<b>DENMARK</b>	N/A	Never - until now.
<b>ESTONIA</b>	See answer to question 5.	No specific disputes yet.
<b>FINLAND</b>	Particular concerns regarding services CCAs are to determine the appropriate cost base.	Not frequent
<b>FRANCE</b>	N/A	N/A

<b>GERMANY</b>	Future work should solve the question of treatment of CCA costs that are allocated to a CCA member (by contract) but not approved by its Member State for deduction. How can be secured that these costs are deducted once? What international procedure should be used? Are cases like that covered by the AC and how should be dealt with such a problem?	N/A
<b>GREECE</b>	N/A	N/A
<b>HUNGARY</b>	N/A	No statistics available regarding this question.
<b>ITALY</b>	Our main concern regarding CCAs on services is the effectiveness of services rendered and relevant documentation. Sometimes documentation does not allow to understand which are the real criteria adopted to split the overall cost of the services among the participants in the CCA.	Based on the situation prevailing on 1st July 2011, 20% of AC MAP cases involve CCAs
<b>IRELAND</b>	We would be interested in guidance on when a mark-up is appropriate.	Rare.
<b>LATVIA</b>	We do not have substantial experience in CCA, therefore we would like that discussion would be focused on criteria of identification of CCA and evaluation of allocation keys and necessary documentation.	We do not have such experience.
<b>LITHUANIA</b>	As we do not have noteworthy experience on CCA, our questions are more theoretical. Benefit measurement: How to measure and document expected and real benefit? Local investment incentive schemes: Does this benefit has to be shared? Determination of payments: Budgeted or actual costs to use? Timing of compensating TP adjustment. Mark-up in the case of CCA: Services with or without mark-up?	Limited experience.

<b>LUXEMBOURG</b>	N/A	N/A
<b>MALTA</b>	A particular concern has to do with potential variances between the expected benefits envisaged at the beginning of the CCA and the actual benefits derived in the final end. How may a Tax Administration obtain the necessary comfort that balancing payments made totally counteract such resulting discrepancies?	No experience.
<b>THE NETHERLANDS</b>	We do not have a lot of experience with CCAs under MAPs and we do not have particular concerns.	Seldom.
<b>POLAND</b>	At this moment, we may indicate problem which is the difference in the	Disputes regarding the application of CCA methodology concerning to services (not creating intangibles) are in Polish practice very rare.
<b>PORTUGAL</b>	Difficulties of identification and quantification of the potential benefits that are expected to be derived from the participation in a CCA because the contract provisions are in general very vague and standardised and the specific documentation and information from the CCA manager are rarely available, so it is difficult to evaluate the adequacy of the consideration paid by a member of a CCA and the ALP. There are special difficulties to address the issues related to a CCA when the participant is a permanent establishment.	No cases of disputes involving CCAs.
<b>ROMANIA</b>	reality and adequacy of costs invoiced, cost allocation keys, how to determine the participants' contributions at market value (e.g. R&D comparables, potential subsidies)	No experience with CCAs.
<b>SLOVAKIA</b>	See answer to question 5.	From the point of view of the Ministry of Finance as a competent authority, the disputes linked to CCAs are rare.
<b>SLOVENIA</b>	Specific issues which could be addressed refer to documentation between associated enterprises and special contract provisions.	Disputes linked to CCAs between tax payers and tax auditors may arise due to issues described under Q5.
<b>SPAIN</b>	N/A	Seldom

<p><b>SWEDEN</b></p>	<p>In our opinion a document like the one on low value added intra-group services would be useful also for CCAs. Identification of CCAs and documentation are issues to be addressed. Sweden is reluctant to address and elucidate questions like when it would be appropriate to charge a cost only or cost and a margin within the JTPF, since we considered this work is better done within the OECD.</p>	<p>In our experience the disputes linked to CCAs are very few.</p>
<p><b>UNITED KINGDOM</b></p>	<p>There are no specific issues.</p>	<p>In our experience disputes linked to CCA`s are rare, probably amounting to no more than 1% of the UK inventory. We have very few APAs involving CCAs.</p>