

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 granted (EU and non EU)	Total Number of APAs granted with EUMS	Total Number of Bilateral and Multilateral APAs at the end of 2006 EU / NON 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 where the taxpayer withdrew its request in 2006 EU / NON EU	Average time to negotiate the APAs EU / NON EU
Austria	Yes	Advance rulings	N/A								
Belgium	Yes	Unilateral/Advance rulings/Bilateral/Multilateral	No								
Bulgaria	Yes	No regulations available at this moment	N/A								
Cyprus	Yes	Advance rulings on the interpretation/application of the tax laws are available on request	N/A								
Czech	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes	2	2	0	0	4	0	0	10 months
Republic Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	Yes	5	0	5	0	3	0	0	24 months
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.								
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	8	6	8	0	15	2	0	1-4 Years
Greece	Yes	No regulations available at this moment	N/A								
Hungary	Yes	Unilateral, bilateral, multilateral APAs have been available since January 1, 2007.	The Government has accepted the concept of modifying the rules on paying fees (in September 2007). The new provisions will enter into force on 1st of January 2008 depending on the decision of Parliament. In accordance with the new concept the filing fee will be 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.								

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Ireland	Yes	Bilateral under treaties that they consist of a series of bilateral agreements	No	NA	0	0	0					
(Republic of) Italy	Yes	Unilateral; Advance rulings	N/A									
Latvia	Yes	No formal rules, yet	N/A									
Lithuania	Yes	No formal rules, yet	N/A									
Luxembourg	Yes	Advance rulings; No special legal framework but possible under Tax Treaty provision	No									
Malta	Yes	No formal rules, yet	N/A									
Netherlands	Yes	Unilateral; Bilateral; Multilateral; Advance rulings	No	NA	NA	9 (7EU/2nonEU)	NA	8 (6 EU/2 Bi and multi)	3 (1 EU/2 Bi and multi)	0	0	N/A
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 200,000. Renewal fees are half of the amount of the original filing fee.	1	1	0	0	4	0	0	0	28 months 6 months
Portugal	Yes	APAs will be regulated by the fiscal authorities in 2007	N/A									
Romania	Yes	Advance rulings A law is in place which permits APAs, but there are no published regulations and therefore the law is not at present capable of being applied.	No									
Slovak	Yes	Unilateral	No	13 (only unilateral)	13	15	15	15	13	2	0	only unilateral/case by case
Republic of Slovenia	Yes	No APAs or advance rulings of any kind	N/A									
Spain	Yes	Unilateral; Bilateral; Multilateral	No	3 (2EU/1non EU)		11 (6EU/3nonEU/2EU+nonEU)	11 (6EU/3nonEU/2EU+nonEU)	11 (6EU/3nonEU/2EU+nonEU)	7 (4EU/3nonEU)	1 EU	1 nonEU	14 months
Sweden	Yes	No APAs or advance rulings of any kind APA's provided for under mutual agreement article in some tax treaties.	N/A	3	0	0	N/A	0	0	0	0	case by case approach
UK	Yes	Unilateral; Bilateral	No	2006/13uni	76/2uni	7EU/11non EU	2EU/11non EU	4EU(36)/10nonEU	2EU(um)/5non	0	0	25 months for bi (16EU/26nonEU)/13 months for uni