

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	Total Number of Unilateral APAs at the end of 2006	Number of APA requests received in 2006	Number of APAs granted in 2006	Number of APA applications rejected in 2006	Number of APA applications where the taxpayer withdrew its request in 2006	Average time to negotiate the APAs
Austria	Yes	Advance rulings	N/A	0	0	0	0	0	0	0	0	EU / NON EU
Belgium	Yes	Unilateral (Advance rulings); Bilateral; Multilateral	No	0	0	7	0	0	0	0	0	24 months
Bulgaria	Yes	No regulations available at this moment	N/A	0	0	0	0	0	0	0	0	
Cyprus	Yes	Advance rulings on the interpretation/application of the tax laws are available on request	N/A	0	0	0	0	0	0	0	0	
Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes	2	2	0	0	4	0	0	0	10 months
Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	CZK 50,000	5	0	5	0	3	0	0	0	10 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.	0	0	0	0	0	0	0	0	24 months
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	not readable	NA	0	0	0	0	0	0	no experience
France	Yes	Unilateral; Bilateral; Multilateral	No	8	6	8	0	15	2	0	0	24 months for bi & 10 months for unilateral
Germany	Yes	Bilateral; Multilateral; Unilateral APAs are not supported by the German tax authorities anymore	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	0	15	2	0	0	1-4 Years
Greece	Yes	No regulations available at this moment	N/A	1*	1*	0	0	0	0	0	0	
Hungary	Yes	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 15M HUF maximum; multilateral APA with a 15M HUF minimum and a 20M HUF maximum.	1*	1*	0	0	0	0	0	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	0	0	0	0	12 months

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Italy	Yes	Unilateral; Advance rulings	N/A									
Latvia	Yes	No formal rules, yet	N/A									
Lithuania	Yes	No formal rules, yet										
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									
Poland	Yes	Unilateral; Bilateral; Multilateral	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	The Tax Code on CIT allows APAs, but the regulations on procedure issues are in preparation in order to be published in 2008	N/A									
Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.	YES APA issue: 1) 20,000 euro for large tax payers, and for other tax payers which 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 which 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	0	0	0	0	0	0
Slovak Republic	Yes	Unilateral	No	13 (only unilateral)	13	-	15	15	13	2	-	0 only unilateral/case by case
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)	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

Country Name: UK	APA available under tax convention? Yes	What types of Advance Pricing Agreement (APA) options are available? Unilateral, Bilateral	Is there a filing fee for APAs? No	Total Number of APAs granted (EU and non-EU) 20b/13unt	Total Number of APAs granted with EUMS 7b/2unt	Total Number of Bilateral and Multilateral APAs at the end of 2006 7EU/13non EU	Total Number of Unilateral APAs at the end of 2006 2EU/11non EU	Number of APA requests received in 2006 EU / NON EU 7EU (7b)/7non	Number of APAs granted in 2006 EU / NON EU 4EU(3a)/10nonEU	Number of APA applications rejected in 2006 EU / NON EU 2EU(unt)/5non	Number of APA applications where the taxpayer withdrew its request in 2006 EU / NON EU 0	Average time to negotiate the APAs EU / NON EU 25 months for EU (16EU)/26nonEU/13 months for unit
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