

Country Name:	APA available under tax convention? Yes, but the first bilateral APA has been initiated in 2008	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 2007	Total Number of Unilateral APAs at the end of 2007	Number of APA requests received in 2007 EU / NON EU	Number of APAs granted in 2007 EU / NON EU	Number of APA applications rejected in 2007 EU / NON EU	Number of APA applications where the taxpayer withdrew its request in 2007 EU / NON EU	Average time to negotiate the APAs EU / NON EU
Austria	Yes	Advance rulings	No	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A
Belgium	Yes	Unilateral (Advance rulings)/Bilateral; Multilateral	No	Not available	Not available	10	Not available	3 (excl unilateral)	0	0	0	24 months
Bulgaria	Yes	No regulations	N/A									
Cyprus	Yes	available at this moment APAs are not available. Advance rulings on the interpretation/application of the tax laws are available on request	N/A									
Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes	6	5	0	8	7	2	3	0	8 months
Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	The filing fee is DKK 300 pr. transaction. In case the APA involves other tax payers the filing fee is DKK 950 pr. transaction.	5	0	6	0	4	0	0	0	2 Years
Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No									
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	0	1-4 Years
Greece	Yes	No regulations	N/A									
Hungary	Yes	available at this moment 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.	1	1	0	3	3	1	1	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	2	0	0	1 (request put on hold - rather than withdrawn - due to change in economic conditions)	12 months

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Italy	Article 25 on MAP is theoretically available on the basis of a final dispute resolution procedure. Legislation deals only with agreements between the taxpayer and the Italian tax administration.	Unilateral	NO	9	7	25	6	5	2	3	21 months	
Latvia	Yes	No formal rules yet	N/A	/								
Lithuania	Yes	No formal rules yet	No									
Luxemburg	Yes	Advance rulings. No special legal framework but possible under Tax Treaty provision	No									
urg	Yes	No formal rules yet	N/A	/								
Netherlands	Yes	Unilateral; Bilateral; Multilateral; Advance rulings	No	Not available	Not available	10 (5 EU / 5 NON EU)	5 (2 EU / 3 NON EU) (excl. Unilateral)	4 (EU)	0	0	NA	
Poland	Yes	Unilateral; Bilateral; Multilateral	Yes								24 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 with consolidated transactions, covered by APA, is more than 4.000.000 euro. 2) 70.000 euro for the remaining situations. Modify: 1) 15.000 euro for large tax payers, and for other tax payers with consolidated transactions, covered by APA, is more than 4.000.000 euro. 2) 10.000 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	3	3	0	0	0	no APA granted yet	
Slovak Republic	Yes	Unilateral	No	3 (only unilateral)	3	-	2	0	2	-	only unilateral/case by case	
Slovenia	Yes	No APAs or advance rulings of any kind	N/A	/								
Spain	Yes	Unilateral; Bilateral; Multilateral	No				10 (6 EU y 4 Non EU)	14 (8 EU, 4 Non EU, 2 EU y Non)	0	0		
Sweden	Yes	No APAs or advance rulings of any kind APAs provided for under mutual agreement article in some tax treaties.	N/A	3	0	7	1	3	0	0		
UK	Yes	Unilateral; Bilateral	No	37	8	27	10	16	2	0	24	

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23	Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.	YES APA Issue: 1) 20.000 euro for large tax payers, and for other tax payers witch consolidated transactions, covered by APA, is more then 4.000.000 euro. 2)10.000 euro for the remaining situations. Modify: 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 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
24	Slovak Republic	Yes	Unilateral	No	13 (only unilateral)	13	-	15	15	13	2	-	only unilateral/case by case
25	Slovenia	Yes	No APAs or advance rulings of any kind	N/A	Nil								Nil
26	Spain	Yes	Unilateral; Bilateral; Multilateral	No			3 (2EU/1non eu)	11 (6EU/3nonEU/2EU+nonEU)	11 (5EU/4nonEU/2EU+nonEU)	7 (4EU/3nonEU)	1 EU	1 nonEU	14 months
27	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
28	UK	Yes	Unilateral; Bilateral	No	20bi/13uni	7bi/2uni	7EU/13non EU	2EU/11non EU	7EU (7bi)/17non	4EU(3bi)/10nonEU(2EU(uni)/5nonEU(uni)	0	25 months for bi (16EU/26nonEU)/13 months for uni

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