

Country Name: Austria Yes, but the first bilateral APA has been initiated in 2008	What types of Advance Pricing Agreement (APA) options are available? Advance rulings	Is there a filing fee for APAs? No	Total Number of APAs granted (EU and non EU)		Total Number of Bilateral and Multilateral APAs at the end of 2007 EU / NON EU		Number of APAs received 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 APA EU / NON EU
			N/A	N/A	0	N/A	N/A	N/A	N/A	N/A	
Belgium	Yes	Unilateral/Advance rulings(Bilateral; Multilateral)	No	Not available	10	Not available	3 (excl unilateral)	0	0	0	24 months
Bulgaria	Yes	No regulations available at this moment	N/A								
Cyprus	Yes	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.	CZK 50,000	Yes	6	5	0	8	7	2	3 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 9,000 pr. transaction.	5	0	6	0	4	0	0	8 months
Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No								2 Years
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.	Based on the complexity of the case and actual time needed to conclude the ruling, the filing fee is 1,480 or 2,200 euros.	Yes							
France	Yes	Unilateral, Bilateral	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
Greece	Yes	No regulations available at this moment	No regulations	N/A							1-4 years
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 17M HUF maximum; multilateral APA with a 15M HUF minimum and a 20M HUF maximum.	1	1	0	3	3	1	1	6-10 months
Ireland	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 withdraw - due to change in economic conditions)
(Republic of)											12 months

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 Bilateral and Multilateral APAs at the end of 2007 EU / NON EU	Number of APA requests received in 2007 EU / NON EU	Number of APAs rejected in 2007 EU / NONEU	Number of APA applications where the taxpayer withdrew its request in	Average time to negotiate the APAs EU / NON EU	
Italy	Article 25 on MAP is theoretically available for the purpose of a prior dispute resolution. However, internal legislation deals only with agreements between the taxpayer and the Italian tax administration.	Unilateral	NO	9	7	25	6	2	3	
Latvia	Yes	No formal rules yet No practice	N/A	/					21 months	
Lithuania	Yes	No formal rules yet Advance rulings: No special legal framework but possible under Tax Treaty provision	No							
Luxemburg	Yes									
JURG										
Malta	Yes	No formal rules yet <b>Unilateral; Bilateral; Multilateral; Advance rulings</b>	N/A	/						
Netherlands	Yes		No	Not available	10 (EU / 5 NON EU)	Not available	5 (2 EU / 3 NON EU) (excl. Unilateral)	2 (EU)	0	
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.	N/A					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 <b>APA issue:</b> 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. <b>Modif.</b> 1) 15,000 euro for large tax payers, and for other tax payers which consolidated transactions, covered by APA, is more than 1,000,000 euro. 2) 6,000 euro for the remaining situations. <b>Modifications include:</b> extend for period, enlarge the covered transactions, revising critical assumptions. <b>Advance tax rulings:</b> 1,000 euro	0	0	0	3	0	0	
Slovak Republic	Yes	Unilateral	N/A	3 (only unilateral)	3	—	3	2	—	
Slovenia	Yes	No APAs or advance rulings of any kind	N/A	/					only unilateral/case by case	
Spain	Yes	Unilateral; Bilateral; Multilateral	No							
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	N/A	10 (EU / 4 Non EU)	14 (EU / 4 Non EU)	
UK	Yes	Unilateral; Bilateral	No	37	8	27	10	17	2	
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	A	B	C	D	E	F	G	H	I	J	K	L	M
1	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 EU MS	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 APAs rejected 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
2	Austria	Yes	Advance rulings	N/A	0	0	0						
3	Belgium	Yes	Unilateral (Advance rulings); Bilateral; Multilateral	No			7				0	0	24 months
4	Bulgaria	Yes	No regulations available at this moment	N/A									
5	Cyprus	Yes	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	0	
6	Czech Republic	Yes	APA for procedure of price agreement (pricing method) introduced in 2006.	Yes CZK 50,000	2	2	0	0	4	0	0	0	10 months
7	Denmark	Yes	Unilateral, Bilateral, Multilateral, Advance rulings	Yes 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.	5	0	2	0	2	0	0	0	24 months
8	Estonia	Yes	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No	0	0	0	0	0	0	0	0	no experience
9	Finland	Yes	Advance rulings (unilateral APA). In theory also bilateral and multilateral APA's are possible according to the tax treaties concluded by Finland. However, there is no formal legislation or guidelines nor case law concerning APA.	Yes Based on the complexity of the case and actual time needed to conclude the ruling, the filing fee is 1,480 or 2,200 euros.									
10	France	Yes	Unilateral; Bilateral; Multilateral	No	20EU/16non EU	NA	18EU/16non EU	2EU	18EU (11bi/3Multi) / 13 non EU (10 bi - 3uni)	6 EU/10 Non EU	1EU	0	24 months for bi & 10 months for uni
11	Germany	Yes	Bilateral; Multilateral; Unilateral APAs are not supported by the German tax authorities anymore	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 € (0/0)	8	6	8	0	15	2	0	0	1-4 Years



	A	B	C	D	E	F	G	H	I	J	K	L	M
23	Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.	YES <b>APA Issue:</b> 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) 10.000 euro for the remaining situations. <b>Modify:</b> 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) 6.000 euro for the remaining situations. <b>Modifications include:</b> extend for period, enlarge the covered transactions, revising critical assumptions. <b>Advance tax rulings</b> - 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) (6EU/3nonEU/2 EU+nonEU)	11 (5EU/4nonEU/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 EU (12bi)	4EU(3bi)/1nonEU (7bi)	2EU(un)/5no nEU(un)	0	25 months for bi (16EU/26nonEU)/13 months for uni

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