



EUROPEAN COMMISSION

DIRECTORATE-GENERAL

TAXATION AND CUSTOMS UNION

Direct taxation, Tax Coordination, Economic Analysis and Evaluation

Direct Tax Policy and Cooperation

Brussels, December 2023

Taxud/D2

Statistics on APA's (Advance Pricing Agreements) in the EU at the End of 2022

	What types of Advance Pricing Agreement (APA) options are available?	Is there a filing fee for APA requests?	Total Number of all APAs in force at the end of 2022		Total Number of Bilateral and Multilateral APAs in force at the end of 2022		Total Number of Unilateral APAs in force at the end of 2022		Number of APA requests received in 2022		Number of APAs granted in 2022		Number of APA applications rejected in 2022		Number of APA applications where the taxpayer withdrew its request in 2022		Average time in months to negotiate bi- or multilateral APAs	
			EU	NON-EU	EU	NON-EU	EU	NON-EU	EU	NON-EU	EU	NON-EU	EU	NON-EU	EU	NON-EU	EU	NON-EU
Austria	Unilateral (Advance rulings); Bilateral; Multilateral	For unilateral yes, for bilateral/multilateral - no	26	2	5	1	21	1	10	8	12	12	1	0	0	0	20	-
Belgium	Unilateral (Advance rulings); Bilateral; Multilateral	No	533	358	14	8	519	350	437	282	525	349			1		39	30
Bulgaria	No regulations available at this moment	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Croatia	Unilateral, Bilateral and Multilateral	Yes. The cost of concluding unilateral agreements shall be: 1. HRK 15,000.00 for the applicant with revenue of up to HRK 3,000,000.00, 2. HRK 30,000.00 for the applicant with revenue from HRK 3,000,000.00 to HRK 20,000,000.00, 3. HRK 50,000.00 for the applicant with revenue of over HRK 20,000,000.00, 4. HRK 15,000.00 for the applicant who has started or is conducting business in the tax period when the statement is submitted. In the case of concluding bilateral Agreements, the above costs shall be increased by HRK 50,000.00. If multilateral Agreements are concluded, the above costs shall be increased by HRK 100,000.00.	1	0	0	0	1	0	0	0	0	0	0	0	0	0	n/a	n/a
Cyprus	Unilateral, Bilateral and Multilateral																	
Czech Republic	Unilateral (Advance rulings legislation from 1st of January 2006); Bilateral and Multilateral (possible under MAP)	Yes CZK 10 000	58	23	6		52	23	25	4	21	5	2	1	1		38	
Denmark	Bilateral, Multilateral, Advance rulings	Yes Only for Advance Rulings; the filing fee is DKK 400.	13	31	13	31	0	-	9	13	4	5	-	2	-	-	61	48
Estonia	No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP	No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finland	Advance rulings (unilateral APA), bilateral and multilateral APAs.	Yes (unilateral only)	18	10	17	9	1	1	18	4	3	8					13	39
France	Unilateral; Bilateral; Multilateral	No	30	32	22	27	8	5	15	20	20	7	2	1	6	2	42	28

Germany	Bilateral; Multilateral (Unilateral rulings on transfer pricing are only available under exceptional circumstances specified in a 2006 Federal Ministry of Finance circular)	Yes Generally: EUR 20 000 (15 000 for prolongation/10.000 for amendment); Smaller enterprises: EUR 10 000 (7 500/5 000); In case of hardship and specific interest of tax administration in APA: 0 € Since June 9, 2022: Generally: EUR 30 000 (15 000 for prolongation); Smaller enterprises: EUR 10 000 (7 500); If APA-request is made following a MLC the fee is reduced by 75%.	25	27	25	27			38	57	14	24	6	6	1	3	42	54
Greece	Unilateral, bilateral, multilateral APAs.	Yes. a. A fee amounting to a thousand (1.000) euros, upon submission of the application for preliminary consultation. b. A fee amounting to five thousand (5.000) euros, upon submission of the application for an advance pricing agreement. c. In case of a request for consultation with foreign tax authorities, a fee amounting to ten thousand (10.000) euros for the consultations with each country involved.	1	1	0	-	1	1	2	3		2	-	-	-	-	28	32
Hungary	Unilateral, bilateral, multilateral APAs.	Yes. As of August 2022 the filing fee for unilateral APA is HUF 5 000 000, for bilateral and multilateral APA is HUF 8 000 000.	41	18	0	6	41	12	15	3	8	4	0	0	0	0	-	28.8777778
Ireland (Republic of)	Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements	No	4	2	4	2			4	8	4	-			1	5	46	
Italy	Unilateral, bilateral and multilateral APAs are available pursuant to Article 31-ter of the President Decree n° 633/1973, newly introduced by Legislative Decree n° 147/2015, and the MAP Article of the relevant Tax Treaty.	Yes, the filing fee is only provided for access to bilateral and multilateral APAs and is equal to: a) 10,000 euros if the total turnover of the group to which the claimant taxpayer belongs is less than € 100 million; b) 30,000 euros if the total turnover of the group to which the claimant taxpayer belongs is between € 100 million and € 750 million; c) 50,000 euros if the total turnover of the group to which the claimant taxpayer	138	151	20	16	118	135	53	61	64	67	-	-	27	26	50	51
Latvia	Unilateral APAs	YES, 7 014 EUR	5	1			5	1	1	1	2	1	1					

Lithuania	APA legislation from 01/01/2012. Unilateral, Bilateral or Multilateral APAs, Advance rulings	No	8	1	1	-	7	1	1	-	1	-	-	-	-	-	-	-	
Luxembourg	Unilateral, bilateral, multilateral APAs. See explanation note below.	Yes, filing fee of 10,000 EUR per APA request	5		1		4		4*	3*			2*				10		
Malta	No formal rules yet	No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Netherlands	See explanation note below.	Unilateral; Bilateral; Multilateral; Advance rulings	Not administered	Not administered	Not administered	Not administered	Not administered	Not administered	Not administered	102	Split EU & non-EU not administered	69	Split EU & non-EU not administered	5	Split EU & non-EU not administered	26	Split EU & non-EU not administered	2 years	2 years
Poland	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.	204	29	17	5	187	24	22	4	83	16	7	9	5	8	35	27	
Portugal	The Tax Code on CIT (Art. 138) and the Ministerial Order n.º 267/2021, from the 26th of November, allow unilateral, bilateral and multilateral APAs	Yes The filing fee is variable according to the taxpayer's turnover. The minimum fee is EUR 3 152,40 and the maximum - EUR 34 915,85. Renewal fees are 50 % of the amounts of the original fees. <i>Companies that qualify as micro, small</i>																	
Romania	Unilateral; Bilateral; Multilateral	Unilateral; Bilateral; Multilateral; The filing fees are: - large taxpayers 20.000 Euro 15.000 Euro for the modification of the APA in force - other types of taxpayers (small, medium size taxpayers) 10.000 Euro 6.000 Euro for the modification of the APA in force	14	6	0	0	14	6	6	3	0	2	0	0	0	0	n/a	n/a	
Slovenia	Unilateral, bilateral, multilateral APAs.	Yes. The filing fee is 15.000 Euro and 7.500 Euro for the extension of the APA in force	1	1	0	0	1	1	0	0	0	0	0	0	0	0	n.a	n.a	
Slovak Republic	Unilateral, bilateral, multilateral APAs.	Yes. In case of unilateral APA it is 10 000 EUR. In case of bilateral/multilateral it is 30 000 EUR	15	3	1	-	14	3	3	-	2	-	-	-	-	-	42	-	
Spain	Unilateral; Bilateral; Multilateral. See explanation below.	No	86	24	4	11	82	13	27	14	23	1	3	-	6	-	69	55	
Sweden	APA legislation from 1 January 2010. Only bilateral or multilateral APAs.	Yes 150,000 SEK per country (Prolongation fee 100,000-125,000 SEK)	3	2	3	2	0	-	5	3	1	3	-	-	1	-	112.87	64.53	
Total			1229	722	153	145	1076	577	793	488	856	506	27	19	74	45			

Explanations from Member States:

LU comment	(*) Given that a unilateral APA may cover EU and NON-EU transactions at the same time, the split EU and NON-EU is only made for bilateral APAs
NL comment	* Columns 1-6 not administered; Columns 8, 10, 12, and 14: Split EU and non-EU not administered. Numbers align with APA 2022 annual report.

Guidance for the completion of the APA questionnaire

The questionnaire aims to collect information about APAs for companies and PEs.

The reference year for this document is 2022 (situation prevailing at the end of 2022).

Most of the columns are broken down into APAs between EU MS and non-EU countries.

The terms used in the table should be understood as follows:

"APA": is an arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time.

"APA in force": an APA is considered as "in force" when it was granted before the end of the reference year (e.g. 2022) and the agreement's term covers the reference year. Therefore, an APA granted during the reference year (N year) but starting in N+1 year is not counted as "in force at the end of the reference period". The figure in the column "total number of APAs in force" should be the result of adding the following two columns: bi- and multilateral APAs in force and unilateral APAs in force.

Counting of APAs: If an APA covers transactions with more than one company of the MNE in the respective MS (e.g. Subsidiaries A and B in MS X each having transactions with parent company P in State Y covered by the APA), each APA should be counted (here 2 APAs in MS X).

Counting of multilateral APAs: A multilateral APA should be considered as several bilateral APAs and should also be counted that way for statistical purposes, i.e. a multilateral APA signed by member State A, member State B and member State C is counted, from the perspective of State A, as a bilateral APA between A and B, a bilateral APA between A and C and therefore as two APAs. Likewise, a request for such a multilateral APA is counted as two requests.

"Requests received": an APA request should be counted as received in the year the formal written APA request was filed. The term "APA request" has a meaning in line with section 4.52 and 4.53 of the EU JTPF APA Guidelines, i.e. a formal application supplemented with appropriate information. Pre-filing requests are therefore not considered.

"APA granted": an APA is considered as granted

- when the Competent Authority(ies) has (have) formally agreed to the APA, whatever form this formal agreement takes (exchange of letters, signature of the agreement, ...) and
- all the subsequent formal proceedings that may be required are fulfilled (e.g. a formal agreement by the taxpayer or an advance ruling granted to the taxpayer).

That is, if a bilateral APA was signed by the Competent Authorities in year N and e.g. the implementing domestic advance ruling or the taxpayer's agreement was only granted in N + 1, the APA is counted as granted in N + 1².

² *Mismatches may result both from different member States' approaches (e.g. one MS' reference date is that of the closing letter and for the other MS, it is that of the taxpayer's agreement) and also from the internal implementation in a different year of the proposed approach. Although these discrepancies are considered as tolerable for the purpose of these statistics, CAs may want to avoid them by informing each other about subsequent proceedings and agree on the date they consider the APA as finally granted.*

"APA applications rejected": an APA is considered as rejected when an APA application is not accepted by the tax administration or negotiations to reach a bilateral or multilateral APA failed and therefore no APA was granted.

"Average time in months to negotiate the APAs": this column indicates on average the period between the time an APA request was received and the formal agreement of the APA. Unilateral APAs are excluded from the calculations.