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EU JOINT TRANSFER PRICING FORUM

Statistics on APAs at the end of 2012

Contact:

Hartmut Förster, Telephone (32-2) 29.55.511

Julia Topalova, Telephone (32-2) 29.59.311

E-mail: taxud-joint-transfer-pricing-forum@ec.europa.eu

APA Statistics - situation prevailing on 31/12/2012

| MS | What types of Advance Pricing Agreement (APA) options are available? | Total Number of APAs in force at the end of 2012 | | Total Number of Bilateral and Multilateral APAs in force at the end of 2012 | | Total Number of Unilateral APAs in force at the end of 2012 | | Number of APA requests received in 2012 | | Number of APAs granted in 2012 | | Number of APA applications rejected in 2012 | | Number of APA applications where the taxpayer withdrew its request in 2012 | | 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 | (1) | (1) | 2 | 1 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | 31 | 49 |
| Belgium | Unilateral (Advance rulings); Bilateral; Multilateral | 1 | 2 | 1 | 2 | (2) | (2) | 8 | 4 | 1 | 1 | 0 | 0 | 0 | 0 | 24 | 36 |
| Bulgaria (3) | No regulations available at this moment | | | | | | | | | | | | | | | | |
| Cyprus (3) | APAs are not available. Advance rulings on the interpretation/application of the tax laws are available on request | | | | | | | | | | | | | | | | |
| Czech Republic | Unilateral (Advance rulings legislation from 1 st of January 2006); Bilateral and Multilateral (possible under MAP) | 36 | 14 | 0 | 0 | 36 | 14 | 22 (4) | 2 (4) | 28 | 12 | 3 | 2 | 0 | 0 | | |
| Denmark | Bilateral, Multilateral, Advance rulings | 2 | 10 | 2 | 10 | 0 | 0 | 0 | 4 | 0 | 2 | 0 | 0 | 0 | 0 | 17 | 23 |
| Estonia | No APAs or advance rulings of any kind. Bilateral APAs in principle possible under MAP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Finland | Advance rulings (unilateral APA), Bilateral and multilateral APA's are possible according to the tax treaties concluded by Finland. | 1 | 0 | 0 | 0 | 1 | 0 | 9 | 0 | 1 | 0 | 3 | 0 | 2 | 0 | | |
| France | Unilateral; Bilateral | 20 | 30 | 11 | 22 | 9 | 8 | 6 | 10 | 3 | 11 | 3 | 0 | 1 | 3 | 16.8 | 21.6 |
| Germany | Bilateral; Multilateral (Unilateral rulings on transfer pricing are only available under exceptional circumstances specified in a 2006 Federal Ministry of Finance circular) | 9 | 13 | 9 | 13 | 0 | 0 | 15 | 14 | 2 | 11 | 1 | 0 | 0 | 0 | 49 (average for APAs granted 2012) / 40 (overall average for APAs granted 2011 and 2012) | 49 (average for APAs granted 2012) / 44 (overall average for APAs granted 2011 and 2012) |
| Greece (3) | No APAs (unilateral, bilateral or multilateral) or advance rules of any kind, are available under the current legislation | | | | | | | | | | | | | | | | |
| Hungary | Unilateral, bilateral, multilateral APAs. | 43 | 13 | 0 | 0 | 43 | 13 | 11 | 7 | 21 | 4 | 1 | 3 | 0 | 0 | | |
| Ireland (Republic of) | Bilateral under treaties. Multilateral to the extent that they consist of a series of bilateral agreements | 3 | 4 | 3 | 4 | 0 | 0 | 1 | 1 | 1 | 2 | 0 | 0 | 0 | 0 | 5 | 25 |

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|------------------------|--|--|------------|---|-----------|---|-----------|---|------------|--------------------------------|-----------|---|----------|--|----------|--|------|
| | | | | | | | | | | | | | | | | | |
| Italy | Unilateral, bilateral and multilateral APAs are available pursuant to Article 8 of Decree-Law no.269/2003, as converted into Law no.326 of 24th November 2003, and the MAP Article of the relevant Tax Treaty. | 15 | 19 | 0 | 0 | 15 | 19 | 21 | 24 | 9 | 12 | 0 | 2 | 0 | 0 | | |
| Latvia (3) | No formal rules yet No practice | | | | | | | | | | | | | | | | |
| Lithuania | APA legislation from 01/01/2012. Unilateral, Bilateral or Multilateral APAs, Advance rulings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Luxembourg | Unilateral, bilateral, multilateral APAs. | 2 | 0 | 0 | 0 | 2 | 0 | 107 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | | |
| Malta (3) | No formal rules yet | | | | | | | | | | | | | | | | |
| Netherlands | Unilateral; Bilateral; Multilateral; Advance rulings | (5) | (5) | (5) | (5) | (5) | (5) | 295 | (5) | 247 | (5) | 9 | (5) | 65 | (5) | 24 | 24 |
| Poland | Unilateral; Bilateral; Multilateral | 16 | 4 | 1 | 1 | 15 | 3 | 4 | 5 | 4 | 1 | 0 | 0 | 0 | 3 | 7.5 | 33.5 |
| Portugal | The Tax Code on CIT (Art. 138) and the Ministerial Order n.º 620-A/2008, 16 July, allow unilateral, bilateral and multilateral APAs | 0 | 1 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Romania | Unilateral; Bilateral; Multilateral; Advance rulings. | 4 | 0 | 0 | 0 | 4 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| Slovak Republic | Unilateral, bilateral, multilateral APAs. | 18 | 0 | 0 | 0 | 18 | 0 | 14 | 0 | 11 | 0 | 1 | 0 | 2 | 0 | 2 | |
| Slovenia (3) | No APAs or advance rulings of any kind | | | | | | | | | | | | | | | | |
| Spain | Unilateral; Bilateral; Multilateral | 37 | 7 | 4 | 1 | 33 | 6 | 28 | 6 | 16 | 3 | 0 | 0 | 2 | 1 | 24 | 66 |
| Sweden | APA legislation from 1st of January 2010. Only bilateral or multilateral APAs. | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| UK (6) | Unilateral; Bilateral | 15 | 51 | 13 | 25 | 2 | 26 | 7 | 34 | 6 | 26 | 0 | 0 | 0 | 1 | 25,1 | 25,1 |
| Total | | 222 | 168 | 46 | 79 | 178 | 90 | 561 | 119 | 353 | 85 | 21 | 7 | 72 | 8 | | |

(1) Not centrally administered

(2) The number of these APAs cannot be provided. However, all rulings are available at: <http://www.ruling.be/indexNL.html> via the link www.fisconetplus.be.

(3) Not applicable as there is currently no APA programme.

(4) Some of the requests cannot be broken into 2 columns because e.g. one request covers more transactions (both with EU and non-EU). Those requests are counted as EU only.

(5) Not administered

(6) The UK figures have been computed for 31/03/2012. The UK figures also reflect the way that UK counts APAs, i.e. an APAs is counted as one case irrespective of the number of UK entities that may be party to the relevant agreement.