

| 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 in force (EU and non EU) | Total Number of APAs in force with EU MS | Total Number of Bilateral and Multilateral APAs in force at the end of 2008 EU / NON EU | Total Number of Unilateral APAs in force at the end of 2008 EU / NON EU | Number of APA requests received in 2008 EU / NON EU | Number of APAs granted in 2008 EU / NON EU | Number of APA applications rejected in 2008 EU / NON EU | Number of APA applications where the taxpayer withdrew its request in 2008 EU / NON EU | Average time to negotiate the APAs EU / NON EU |
|----------------|---|---|--|---|--|---|---|---|--|---|--|--|
| Austria        | Yes, but the first bilateral APA has been initiated in 2008 | Advance rulings   | No   | 0   | 0  | 0   |   | 1   | 0  | 0   | 0  |  |
| Belgium        | Yes   | Unilateral (Advance rulings);Bilateral; Multilateral  | No   | 5   | 3  | 6   | N/A   | 2 (excl unilat)                                     | 1 (excl unilat)                            | 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  | 0   | 0  | 0   | 0   | 0   | 0  | 0   | 0  |  |
| Czech Republic | Yes   | APA for procedure of price agreement (pricing method) introduced in 2006.   | Yes<br>CZK 10 000  | 9   | 8  | 0   | 9   | 3   | 1  | 0   | 0  | 8 months                                       |
| Denmark        | Yes   | Unilateral, Bilateral, Multilateral, Advance rulings  | Yes, but only for Advance Rulings. The filing fee is DKK 300   | 6   | 0  | 12  | 0   | 7   | 1  | 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 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<br>Based on the complexity of the case and actual time needed to conclude the ruling, the filing fee can exceed to EUR 1.630 or EUR 2.440. | 2   | 1  | 0   | 2   | 3   | 1  | 0   | 0  | 7  |
| France         | Yes   | Unilateral; Bilateral   | No   | 54  | 27                                       | EU = 23<br>Non EU = 31  | EU = 2<br>Non EU = 8  | 20  | EU = 14<br>Non EU = 7                      | EU = 0<br>Non EU = 1                                    | EU = 1   | 20 months                                      |



|                 |     |   |   |   |                     |       |   |               |  |   |       |  |
|-----------------|-----|---|---|---|---------------------|-------|---|---------------|--|---|-------|--|
| Poland          | Yes | Unilateral; Bilateral; Multilateral   | Yes<br>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 100,000  | 11 (1 non EU, 10 EU including 6 domestic APA) | 10                  | -     | 9 (8 EU including 5 domestic APA, 1 non EU) | 5 EU/1 non EU | 6 (5 EU including 4 domestic/1 non EU) | - | 2     | 15 months EU/15 months non EU  |
| Portugal        | Yes | The Tax Code on CIT (Art. 128.º-A) and the Ministerial Order n.º 620-A/2008, 16 July, allow unilateral, bilateral and multilateral APAs | Yes. The filing fee is variable according to the taxpayer turnover. The minimum fee is €3 152,40 and the maximum €34 915,85. Renewals fees are 50% of the amounts of the original fees.   | 0   | 0                   | 0     | 0   | 0             | 0                                      | 0 | 0     | No experience  |
| Romania         | Yes | Unilateral; Bilateral; Multilateral; Advance rulings.   | YES<br><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.<br><b>Advance tax rulings</b> - 1.000 euro | 0   | 0                   | 0     | 0   | 4             | 0                                      | 1 |       | 12 months - unilateral APA's<br>18 months for bilateral/multilateral APA's |
| Slovak Republic | Yes | Unilateral  | No  | 4   | 4 (only unilateral) | 0     | 4   | 1             | 0                                      | 1 | 0     | case by case   |
| Slovenia        | Yes | No APAs or advance rulings of any kind  | N/A   |   |                     |       |   |               |  |   |       |  |
| Spain           | Yes | Unilateral; Bilateral; Multilateral   | No  | 23  | 17                  | 3 / 0 | 14 / 6                                      | 12 / 4        | 5 / 0                                  | 0 | 1 / 0 |  |
| Sweden          | Yes | No APAs or advance rulings of any kind<br>APA's provided for under mutual agreement article in some tax treaties.                       | N/A   | 1   | 0                   | 1     | 0   | 5             | 0                                      | 0 | 0     |  |
| UK              | Yes | Unilateral; Bilateral   | No  | 46  | 9                   | 28    | 18  | 16            | 15                                     | 7 | 0     | average 20 months  |



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