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Brussels, 8 March 2018

Taxud/D2

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**eu joint transfer pricing forum**

**Statistics on APAs in the EU at the End of 2016**

**Meeting of 8 March 2018**

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Explanatory notes:

AT: Data not available for columns 7/8/11/12/13/14

CZ: some of the requests cannot be broken down to 2 columns exactly because, for example, one request covers more transactions both with EU and non-EU. Those requests are counted as non-EU only.

NL Columns 1-6 not administered; Columns 8, 10, 12, and 14: Split EU and non-EU not administered.

PL: In Poland it is possible to grant an unilateral APA which covers a transaction consisted of several identical transactions with several related entities in different countries (for example service centre in Poland). To issue a single APA instead of many, such transactions should be identical in kind and share the merits, facts and circumstances (one of the features is for example identical wording of the contracts). The reason is not to multiply fees and APA decisions for the minor – in terms of value – identical transactions conducted with many related entities (if treated separately such transactions will not be the subject of APA examination because of the value/fee ratio). In 2016 two such unilateral APAs were granted. In both transactions several EU and non-EU countries were involved. For the purpose of JTPF statistics those APAs were identified as granted for non-EU countries only, to prohibit the multiplication of the records.

UK: columns 1 and 2: The UK does not record all data in the same format as has been requested by the EUJTPF. Given the need to adjust that internal data, variations may exist; UK: columns 6,8,10 and 14: The nature and complexity of some unilateral APAs means the UK does not record central data on how each covered transaction is split across EU and non EU states. In line with previous years the data has been allocated to non- EU; columns 15 and 16: This data is for the APAs granted in the year

