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**ROOM DOCUMENT # 5 REV 1**  
**Code of Conduct Group (Business Taxation)**  
**2 June 2015**  
**ORIGIN: Commission Services**

**QUESTIONNAIRE ON ADMINISTRATIVE PRACTICES**  
**MEMBER STATES' REPLIES**

Following the discussion on the implementation of the Model Instruction on the exchange of information relating to rulings and unilateral advance pricing agreements at the Code of Conduct Group meeting on 7 April 2015 the Chair circulated a short questionnaire on the matter. The 25 replies received from Member States are included in the annex to this document.

BG, EL and IE note that they do not issue binding rulings.

A significant number of Member States report that they do not issue unilateral APAs (BG, CY, EE, HU, IE, SE and SI).

[REDACTED]

:



**Belgium**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2. of the Model Instruction?

[REDACTED]

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition in paragraph 3.3 of the Model Instruction?

[REDACTED]

[REDACTED]

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and / or unilateral APAs have you already exchanged?

[REDACTED]

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

[REDACTED]).

**Bulgaria**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

█.

7. How many cross-border rulings and/or unilateral APAs have you already received?

█.



**Czech Republic**

1. Does your tax law provide for the possibility to issue tax rulings?

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]



[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED].

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED].

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

**Germany**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

**Denmark**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]).

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

[REDACTED]

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED].

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

██████████.

7. How many cross-border rulings and/or unilateral APAs have you already received?

██████████.

## Estonia

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED].

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED].

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED].

**Greece**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED].

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED].

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED].

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED].

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED].

**Spain**

No reply.





**France**

No reply.

**Croatia**

1. Does your tax law provide for the possibility to issue tax rulings?

[Redacted]

[Redacted].

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[Redacted].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[Redacted]

[Redacted]

[Redacted]

[Redacted].

[Redacted]

[Redacted]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

methods.

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

## Hungary

Following the discussion on administrative practices - Model instruction in the Code of Conduct Group meeting on April 7, 2015 the Chair would like you to respond to the following questions in writing till April 29, 2015:

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED].

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

■

7. How many cross-border rulings and/or unilateral APAs have you already received?

■

**Ireland**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]





**Italy**

No reply.

**Lithuania**

1. Does your tax law provide for the possibility to issue tax rulings?

■

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

■

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

■

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

■  
■  
■  
■.

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

■  
■  
■.

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

■  
■.

7. How many cross-border rulings and/or unilateral APAs have you already received?

■  
■.

## Luxembourg

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED].

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

■ [REDACTED]

■ [REDACTED]

■ [REDACTED]

■ [REDACTED].

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED].

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED].

7. How many cross-border rulings and/or unilateral APAs have you already received?

■

## Latvia

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

**Malta**

1. Does your tax law provide for the possibility to issue tax rulings?



2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?



3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?



4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?



5. As of when will you exchange (have you already exchanged) information on cross-border rulings?



6. How many cross-border rulings and/or unilateral APAs have you already exchanged?



7. How many cross-border rulings and/or unilateral APAs have you already received?





**Poland**

- 1. Does your tax law provide for the possibility to issue tax rulings?

[Redacted]

- 2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[Redacted]

- 3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[Redacted]

- 4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

- 5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[Redacted]

[Redacted]

- 6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]



## Portugal

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED].

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

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<sup>1</sup> Decree-Law no. 398/98 of 17 December last modified by Law no. Lei 82-E/2014 of 31 December.

<sup>2</sup> Decree-Law no. 442-B/88, of 30 November, last modified by Law no. Lei 82-C/2014 of 31 December.

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED]

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]



**Sweden**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

■.

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

■.

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

Receiving of information: see question 4.

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

██████████.

7. How many cross-border rulings and/or unilateral APAs have you already received?

██████.

**Slovenia**

1. Does your tax law provide for the possibility to issue tax rulings?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?

[REDACTED]

3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?

[REDACTED]

4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?

[REDACTED]

5. As of when will you exchange (have you already exchanged) information on cross-border rulings?

[REDACTED]

6. How many cross-border rulings and/or unilateral APAs have you already exchanged?

[REDACTED].

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]





**United Kingdom**

Following the discussion on administrative practices - Model Instruction in the Code of Conduct Group meeting on April 7, 2015 the Chair would like you to respond to the following questions in writing by April 29, 2015:

- 1. Does your tax law provide for the possibility to issue tax rulings?**

[REDACTED]

[REDACTED]

- 2. Does your tax law provide for the possibility to issue cross-border tax rulings within the definition in paragraph 3.2 of the Model Instruction?**

See above.

- 3. Does your tax law provide for the possibility of issuing unilateral advance pricing arrangements within the definition of paragraph 3.3 of the Model Instruction?**

[REDACTED]

- 4. What steps have you undertaken so far to implement the Model Instruction for cross-border rulings and unilateral APAs?**

[REDACTED]

- 5. As of when will you exchange (have you already exchanged) information on cross-border rulings?**

[REDACTED]

- 6. How many cross-border rulings and/or unilateral APAs have you already exchanged?**

[REDACTED]

7. How many cross-border rulings and/or unilateral APAs have you already received?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

country.

| [REDACTED]

[REDACTED]

| [REDACTED]

| [REDACTED]

| [REDACTED]

| [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED].

[REDACTED]

[REDACTED]

| [REDACTED]

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[REDACTED]

| [REDACTED]

[REDACTED]

| [REDACTED]

[REDACTED]

| [REDACTED]

[REDACTED]

[REDACTED].