

The Netherlands

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Competent Authority	Mr. Edwin Visser, Director for International Tax Policy and Legislation of the Ministry of Finance: P.O. Box 20201, 2500 EE The Hague, The Netherlands, tel: +31-70 342 8195, +31-70 342 8404; email: e.a.visser@minfin.nl Mr. Harry Roodbeen, Deputy Director for International Tax Policy and Legislation, h.g.roodbeen@minfin.nl , tel: +31-70 342 8260, +31-70 342 8366
Organization	MAP - Director of International Tax Policy and Legislation of the Ministry of Finance in close co-operation with the “Co-ordination Group on Transfer Pricing (CGTP) of the tax administration” MAP APA - Director of International Tax Policy and Legislation of the Ministry of Finance in close co-operation with the “APA/ATR-team of the tax administration”
Scope of MAP & MAP APA	- Relief of double taxation - Interpretation and application of the treaty * In DTC with US, a possibility of consultation is arranged.
Domestic guidelines & administrative arrangements	MAP: Transfer Pricing Decrees (IFZ2001/295M and IFZ2004/680M), para.3.1 APA: APA Decree (IFZ2004/124M) * official Dutch publications as of 30 March 2001 (IFZ2001/295M) and 21 August 2004 (IFZ2004/680M) and 11 August 2004 (IFZ2004/124M) - Administrative arrangement with US (Agreed on 25/08/2003) http://www.irs.gov/newsroom/article/0,,id=114290,00.html
Time for filing	MAP: Within 3 years either of the date of the assessment incorporating the adjustment or of the date on which justification was given for the adjustment, should this be later. This period could differ in specific tax treaties. APA: No specific provision
Form of request	MAP & APA: No specific form
Documentation requirement	MAP - No specific provision in decree. * The taxpayer is required to submit the information necessary to start up the procedure including the amount, the tax years and short substantiation of the point of view of the taxpayer. APA - Required information is provided in para. 6 of IFZ2004/124M
User fees	None
Tax collection / penalty / interest	- Collection: Upon request, deferral will be granted until the date on which both domestic and international procedures have been completed, based on the policy applying to objections against tax assessment. - Penalty: lowered if the amount of the adjustment is mitigated as a consequence of the MAP * Government will seek to ensure that the assessment and collection of interest charged and paid by the other state match each other. This policy is also reflected in Dutch tax treaty policy.
Other dispute resolution mechanisms	The EU Arbitration convention for the transfer pricing cases Arbitration procedure under bilateral income tax conventions

**Government
Website**

<http://www.minfin.nl>