

The Netherlands

Last update: 11 October 2006

<i>Items</i>	Contents
Competent Authority	<p>P. VLAANDEREN 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, 7425 Fax : + 31 70 342 7989 e-mail: p.vlaanderen@minfin.nl; l.g.zuliani@minfin.nl</p>
Organization	<p>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”</p>
Scope of MAP & MAP APA	<p>- Relief of double taxation - Interpretation and application of the treaty * In DTC with US, a possibility of consultation is arranged.</p>
Domestic guidelines & administrative arrangements	<p>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</p>
Time for filing	<p>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</p>
Form of request	<p>MAP & APA: No specific form</p>
Documentation requirement	<p>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</p>
User fees	<p>None</p>
Tax collection / penalty / interest	<p>- 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</p>

	in Dutch tax treaty policy.
<i>Other dispute resolution mechanisms</i>	The EU Arbitration convention for the transfer pricing cases Arbitration procedure under bilateral income tax conventions
<i>Government Website</i>	http://www.minfin.nl