

Germany

<i>Items</i>	Contents
Competent Authority	<p>- All cases :</p> <p>Federal Central Tax Office Division St I 6 An der K�ppe 2 53225 Bonn Germany</p> <p>Tel.: +49-228-406 -2835 Fax.: +49-228-406 – 18 - 2835 EMail: Stephan.Schmitz@bzst.bund.de.</p>
Organization	<p>MAP & APA :</p> <p>Federal Central Tax Office is Competent Authority for both procedures; the FCTO’s separate Federal Audit Department provides support for the auditing of large taxpayers. Relationship with State tax authorities: Due to domestic competence of State tax authorities for individual tax assessments, the German CA liaises closely with local tax authorities during MAP and APA.</p>
Scope of MAP & MAP APA	<p>- Interpretation and application of tax treaties - Relief of double taxation (may eventually include cases not covered by tax treaty)</p>
Domestic guidelines & administrative arrangements	<p>MAP and APA (interpreted as a specific form of MAP) are based on - Section 175a AO (Abgabenordnung - General Tax Act), which allows to implement the results of a MAP/APA or arbitration procedure changing a final tax assessment within one year after the agreement has entered into force. Details concerning MAP, APA and Arbitration procedures:: - Federal Ministry of Finance, Circular of 13 July 2006, Internet: www.bzst.de; (in menu on left side, choose “Verstndigungs-/Schiedsverfahren” or “Advance Pricing Agreements”)</p>
Time for filing	<p>Not later than 4 years from communication of measure creating double taxation (2 or 3 years according to some tax treaties). Earlier filing is possible where specific measure is imminent in a concrete case.</p>
Form of request	<p>In writing, either to local tax office or to the Competent Authority.</p>
Documentation requirement	<p>MAP - Information on relevant facts including information on the domestic and foreign tax assessments and eventual legal remedies pursued in either country, - Specific motion (request) for the avoidance of double taxation APA - More detailed information required (including critical assumptions) * Usually, an APA will only be pursued where sufficiently detailed audit results or up-to-date knowledge about the taxpayer are available.</p>
User fees	<p>None</p>
Tax collection / penalty / interest	<p>- Collection of assessed tax may be postponed until termination of a mutual agreement procedure or a legal remedy. - Interests are charged only during suspension of tax collection and may be part and</p>

	parcel of the MAP agreement settling the case.
<i>Other dispute resolution mechanisms</i>	EU Arbitration Convention for transfer pricing cases; prior to (re-)entry into force pending ratification and agreement by the other EU Member State. Specific arbitration mechanisms in some tax treaties.
<i>Government Website</i>	http://www.bzst.de