

The United Kingdom

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Competent Authority	Deputy Director /HMRC/CT&VAT/ International CT/ 100 Parliament Street / LONDON SW1A 2BQ Tel: 020 7147 2739 / Fax: 020-7147 2649 * <i>Oil related Matters (Petroleum industry)</i> : Deputy Director / HMRC/ Oil & Gas LBS / 22 Kingsway/ London WC2B 6NR Tel: 020 7438 6913-7570 / Fax: 020-7438 6910
Organization	International CT within the HMRC/ CT& VAT Products & Processes Group
Scope of MAP & MAP APA	- Relief of taxation which is not in accordance with the treaty - Interpretation and application of the treaty as needed in endeavouring to arrive at a solution for specific cases
Domestic guidelines & administrative arrangements	Domestic guideline: - General guidance in website * http://www.inlandrevenue.hmrc.gov.uk/international/technical5.htm - Tax Bulletin 25A (MAP in UK DTC) is under revision Administrative arrangement with US * http://www.irs.gov/pub/irs-news/ir-00-79.pdf
Time for filing	- MAP 6 years from the end of the year of assessment, or as prescribed in the treaty * Taxpayers should be mindful of other jurisdictions' time limit
Form of request	- MAP & APA: no specific form
Documentation requirement	MAP No formal requirements. Taxpayer is expected - to supply details to identify the particular tax offices involved in the case and - to set out its views about why there has been taxation that is not in accordance with the treaty in question APA - no specific provision
User fees	None
Tax collection / penalty / interest	Normal principles apply
Other dispute resolution mechanisms	The EU Arbitration Convention for TP cases
Government Website	http://www.hmrc.gov.uk