

## France Dispute Resolution Profile

(Last updated: 1 September 2021)

### General Information

- **France tax treaties are available at:**

<http://www.impots.gouv.fr/> - [BOI-INT-CVB](#)

- **MAP request should be made to:**

Direction générale des finances publiques (DGFiP)

Service de la sécurité juridique et du contrôle fiscal

Bureau SJCF 4B - Prévention et résolution des différends internationaux

64-70 allée de Bercy – Télédocus 849

75574 Paris cedex 12

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Tel : +33 (0)1 53 18 09 23

e-mail : [bureau.sjcf4b@dgfip.finances.gouv.fr](mailto:bureau.sjcf4b@dgfip.finances.gouv.fr)

- **APA request should be made to:**

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s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Oui/Yes	Les accords de portée générale sont formalisés par échanges de lettres.  General agreements may be published through exchange of letters.	Cette information est disponible en annexe à la convention concernée.  This information is available as an appendix of the given tax convention.
2.	Are bilateral APA programmes implemented? If yes:	Oui/Yes	-	<a href="#">BOI-SJ-RES-20-10</a>
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Non/No	-	<a href="#">BOI-SJ-RES-20-10</a> §220
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	Oui/Yes	La demande doit être présentée au moins six mois avant l'ouverture du premier exercice visé par la demande d'accord.  The filing of an APA must be made 6 months prior to the opening of the first fiscal year to be covered.	<a href="#">BOI-SJ-RES-20-10</a> §70
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance,</li> </ul>	Oui/Yes	L'instruction BOI-SJ-RES-20-10 précise l'ensemble de ces points.  These points are dealt with by	<a href="#">BOI-SJ-RES-20-10</a>

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	publicly available?		the guidance BOI-SJ-RES-20-10.	
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	Non/No	-	<a href="https://boi.sj-res-20-10">BOI-SJ-RES-20-10</a>
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Oui/Yes	<p>Ces informations sont disponibles dans le “Rapport sur l’activité en matière de Rescrit” édité chaque année.</p> <p>Those information can be found in the “Rapport sur l’activité en matière de Rescrit” published every year.</p>	<a href="http://www.impots.gouv.fr">www.impots.gouv.fr</a>
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Oui/Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	Non/No	-	-

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

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<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §90
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §90
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Oui/Yes	Les cas impliquant des pénalités graves devenues définitives ne peuvent être soumis à procédure amiable.  Cases where penalties have been applied are not eligible to MAP when those penalties are serious and have been confirmed by a Court decision.	<a href="#">BOI-INT-DG-20-30-10</a> §150
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §130
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Non/ No	-	<a href="#">BOI-INT-DG-20-30-10</a> §150
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	Non/ No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the	Oui/Yes	Dans un tel cas, les autorités compétentes peuvent convenir	<a href="#">BOI-INT-DG-20-30-10</a> §680

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	issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?		de différer la procédure amiable à une décision du juge.  In such a case, both CAs can agree to postpone the map process to the outcome of the litigation.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §690
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §40-220  <a href="#">In English</a>
14.	Are there specific timeline for the filing of a MAP request?	Oui/Yes	Le délai varie en fonction des conventions fiscales.  The timeline varies depending on the provisions of each tax convention.	<a href="#">BOI-INT-DG-20-30-10</a> §201-220  <a href="#">BOI-INT-CVB</a>
15.	Are guidance on multilateral MAPs publicly available?	Oui/Yes	Il s'agit de plusieurs procédures amiables bilatérales qui sont donc couvertes par l'instruction relative aux procédures amiables bilatérales.  Those are composed of several	<a href="#">BOI-INT-DG-20-30-10</a>

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			bilateral MAP and are thus covered by guidances on bilateral MAP.	
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Non/No	<p>La suspension de la mise en recouvrement n'est pas possible pour les procédures amiables ouvertes après le 31 décembre 2013.</p> <p>Tax collection's suspension is not possible for MAP opened after December 31, 2013.</p>	-
17.	Are there any fees charged to taxpayers for a MAP request?	Non/No	-	-
18.	Is there any other information available on availability and access to MAP?	Non/No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Non/No	-	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Non  No	<p>Les intérêts et pénalités relatives à la rectification soumise à procédure amiable ne sont pas soumis à procédure amiable.</p> <p>Lorsque la France accorde un ajustement corrélatif, aucun intérêt moratoire n'est versé.</p> <p>Remaining interests or penalties deriving from an adjustment made by the audit services are outside the scope of the MAP procedure.</p> <p>When France grants a correlative adjustment, no interest is paid to the French taxpayer.</p>	<p><a href="#">BOI-INT-DG-20-30-10</a> §640-650</p> <p><a href="#">BOI-INT-DG-20-30-10</a> §660</p>
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i>	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §390-550



s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	report of the organisation?			
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-30</a> <a href="#">BOI-INT-DG-20-30-20</a> <a href="#">BOI-INT-CVB</a>
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	Non/No	-	-
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Oui/Yes	-	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §680-690
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Oui/Yes	-	<a href="#">BOI-INT-DG-20-30-10</a> §680-690
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	-	-	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to	Non/No	La très grande majorité des 125 conventions signées par la France contient le paragraphe 2	<a href="#">BOI-INT-CVB</a>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?		<p>de l'article 9, 47 conventions anciennes font exception à cette règle. Il s'agit notamment des conventions avec l'Inde, le Maroc, le Brésil ou encore l'Argentine.</p> <p>The vast majority of tax conventions signed by France includes paragraph 2 of Article 9. Nevertheless, 47 old conventions do not. For instance it is the case of the tax conventions between France and India, Morocco, Brazil or Argentina.</p>	
27.	Is there any other information available on resolution of MAP cases?	Oui/Yes	<p>Concernant la procédure d'arbitrage et la convention européenne d'arbitrage.</p> <p>Regarding the arbitration process and the European convention on arbitration.</p>	<p><a href="#">BOI-INT-DG-20-30-30</a></p> <p><a href="#">BOI-INT-DG-20-30-10</a></p>

## France Dispute Resolution Profile –Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Non/No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Non/ No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Oui/Yes	Sous réserve de la production des éléments comptables justifiant du paiement effectif des impôts pour lesquels un ajustement est demandé.  Subject to the production of all accounting elements proving the actual payment of taxes for which the taxpayer wishes to be relieved.	<a href="#">BOI-INT-DG-20-30-10</a> §600
31.	Is there any other information available on the	Non/no	-	-

**France Dispute Resolution Profile –Implementation of MAP Agreements**

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	implementation of MAP agreements?			