

## United Kingdom Dispute Resolution Profile

(Last updated: October 2024)

### General Information

- **United Kingdom tax treaties are available at:**

<https://www.gov.uk/government/collections/tax-treaties#a-b-c>

Guidance on individual treaties is available at:

<https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief/dt2140ppp>

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

**Transfer pricing and permanent establishment:**

Email: [map.mailbox@hmrc.gov.uk](mailto:map.mailbox@hmrc.gov.uk)

**Corporate residence, withholding tax:**

David Price, Delegated Competent Authority

CS&TD Business, Assets & International

DNO, Stratford Regional Centre, 8th Floor, Central Mail Unit, Newcastle, NE98 1ZZ

United Kingdom

Email: [david.e.price@hmrc.gov.uk](mailto:david.e.price@hmrc.gov.uk), Tel: +44 (0)3000 585992

**Individuals/Personal tax:**

Kelly Grisdale, Delegated Competent Authority

CS&TD Business, Assets & International, HM Revenue & Customs

BX9 1AU, United Kingdom

Email: [ukmap.individuals@hmrc.gov.uk](mailto:ukmap.individuals@hmrc.gov.uk), Tel: +44 (0)3000 527166

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

Email: [apa.mailbox@hmrc.gov.uk](mailto:apa.mailbox@hmrc.gov.uk)

United Kingdom Dispute Resolution Profile – Preventing Disputes

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?	No	-	-
2.	Are bilateral APA programmes implemented?  If yes:	Yes	Guidance concerning the APA programme is published on the UK government website in the HMRC International manual (INTM).	Guidance INTM422000 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422000">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422000</a>

## United Kingdom Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes	<p>The business or HMRC may request “roll-back” of the APA as an appropriate means of resolving a transfer pricing issue in earlier years. The facts and circumstances of the specific case will be considered to determine whether such a roll-back approach is appropriate and feasible. In bilateral cases, the possibility of doing so will also depend on the ability or willingness of the Administration of the other country to do so.</p>	<p>INTM422060</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422060">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422060</a></p>
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	No	<p>The application should ideally be made before the start of the first chargeable period to be covered by the APA, but HMRC may exercise discretion over this, e.g. when a bilateral treaty is sought and the other Administration is prepared to allow the business more time to lodge its' application.</p> <p>The application should be made within 6 months of the Expression of Interest</p>	<p>INTM422070</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422070</a></p>

United Kingdom Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			meeting.	
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, publicly available?</li> </ul>	Yes	<p>The legislation that sets out the rules governing APAs in the UK is contained in the taxation of International Act 2010 in sections 218- 230.</p> <p>Guidance is contained in INTM 422000 et seq.</p>	<p>Legislation can be found in <a href="http://www.legislation.gov.uk/ukpga/2010/8/contents">http://www.legislation.gov.uk/ukpga/2010/8/contents</a></p> <p>Links to guidance are in the answer to question 2.</p>
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	No	-	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	Yes		<p>Link to statistics below.</p> <p><a href="https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-2022-to-2023">https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-2022-to-2023</a></p>
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?	Yes	<p>All international tax specialists receive in house training. HMRC also have a governance process to ensure consistency and well-founded adjustments etc. Training on international issues is provided for officers involved in the examination of international issues.</p>	<p>The training materials are not published. Guidance on international issues is published in the International Manual (INTM)</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual">https://www.gov.uk/hmrc-internal-manuals/international-manual</a></p> <p>and the Double Tax Relief Manual (DT)</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief">https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief</a></p>

United Kingdom Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
4.	Is other information available on preventing tax treaty-related disputes?	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.

## United Kingdom Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes, but see detailed explanation	Some older treaties do not have an Article 25 and are without a Article 9(2) equivalent.	Statement of practice 1/18 <a href="https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018">https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018</a> <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423000">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423000</a>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	<a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Provided the provision is within the scope of the relevant convention.	<a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	UK administrative practice makes it unlikely that there would be an audit settlement before a MAP claim, but if there were the UK competent authority will admit the MAP claim, subject to time limits.	<a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	<a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
10.	Are there any other treaty related issues not	No	-	-

## United Kingdom Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	covered under s/n 5 to 9 which are not within the scope of MAP?			
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	INTM423030 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
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?	Yes	-	INTM423030 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a>
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?	Yes	The published information is contained in SP1/18 and the international manual at Guidance International Manual (INTM423000)	Statement of practice 1/18 <a href="https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018">https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018</a>  <u>INTM 423130</u> <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423130">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423130</a>
14.	Are there specific timeline for the filing of a MAP request?	Yes	6 years from the end of the chargeable period to which the case relates or longer as the particular treaty allows. Paragraph 23- 28 SP1/11. Many of the UK's	Statement of practice 1/18 <a href="https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018">https://www.gov.uk/government/publications/statement-of-practice-1-2018/statement-of-practice-1-2018</a>

## United Kingdom Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			treaties permit requests to be made within 3 years of the action.	Guidance International Manual (INTM423040) <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040</a>
15.	Are guidance on multilateral MAPs publicly available?	Yes	The UK regularly engages in multilateral MAP discussions and follows OECD guidelines.  The UK Competent Authority team is available to discuss matters regarding multilateral MAPs.	INTM423040 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	Taxpayers have the ability to make requests for tax collection to be suspended.	INTM423070 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070</a>
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

## United Kingdom Dispute Resolution Profile – Resolution of MAP Cases

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?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<p>Transfer pricing statistics are published annually by the UK.</p> <p>The UK also submits its statistics for all MAP cases to the OECD which are published annually.</p>	<a href="https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-2022-to-2023">https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-2022-to-2023</a>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	<p>Penalties and interest are reduced in proportion to any adjustments made under MAP.</p>	<p>INTM423070</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070</a></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> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?	Yes		<a href="https://www.gov.uk/government/collections/tax-treaties#a-b-c">https://www.gov.uk/government/collections/tax-treaties#a-b-c</a>

## United Kingdom Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	If not:			
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>	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>	Yes	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>Paragraph 20 of SP1/11 confirms that the UK competent authority will admit cases that have been through the judicial process.</p>	<p>INTM423030</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a></p>
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>	Yes	<p>Paragraph 21 explains how MAP interacts with the judicial process.</p>	<p>INTM423030</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</a></p>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	<p>INTM423040</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040</a></p>
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 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	Yes, but see detailed explanation	<p>The UK has some older treaties that do not have an Article 25 and 3 without Article 9(2) equivalent.</p>	-

## United Kingdom Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?			
27.	Is there any other information available on resolution of MAP cases?	No	-	-

**United Kingdom 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?	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?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	S124 TIOPA 2010 waives domestic time limits so that agreements made under MAP can be implemented. The taxpayer has one year from the notification to make the necessary claims. paragraph 49 SP 1/11	INTM423070 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070</a>
31.	Is there any other information available on the implementation of MAP agreements?	Yes	Relief may be granted either by deduction against UK profits or by tax credit. The UK taxpayer will	Guidance INTM 423070 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070</a>

## United Kingdom Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			usually be invited to submit revised computations reflecting the agreed relief.	<a href="#"><u>internal-manuals/international-manual/intm423070</u></a>