

## United Kingdom Dispute Resolution Profile

(Last updated: 9 June 2021)

### 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/dt2140pp>

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

#### **Transfer pricing and permanent establishment:**

Martin O'Rourke, Delegated Competent Authority  
CS&TD Business, Assets & International  
123 St. Vincent Street, Glasgow, G2 5EA  
United Kingdom  
Email: [martin.orourke@hmrc.gov.uk](mailto:martin.orourke@hmrc.gov.uk), Tel: +44 (0)3000 515912

#### **Corporate residence, withholding tax and general questions of treaty interpretation:**

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

**Personal tax:**

David Clarke, 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 576374

- **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) and in a statement of practice on APA (SP2/10). The statement and guidance were updated in 2016.	<p>SP2/10</p> <p><a href="https://www.gov.uk/government/publications/statement-of-practice-2-2010/statement-of-practice-2-2010#the-formal-apa-application">https://www.gov.uk/government/publications/statement-of-practice-2-2010/statement-of-practice-2-2010#the-formal-apa-application</a></p> <p>Guidance INTM422000</p> <p><a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422000">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422000</a></p>

## 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 depend on the ability or willingness of the Administration of the other country to do so.</p>	<p>INTM422060  <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>INTM422070  <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm422070</a></p>
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>	Yes	<p>The legislation that sets out the rules governing APAs in the UK is contained in the taxation of International Act 2010 in</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>

## United Kingdom Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	publicly available?		sections 218- 230. Guidance is contained in INTM 422000 et seq and SP 2/10	Links to guidance are in the answer to question 2.
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	The latest published statistics are for 2017/18.	Link to statistics below. <a href="https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-to-2017-to-2018">https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-to-2017-to-2018</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?	Yes	All transfer pricing enquiries must be performed by a designated international tax specialist. 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.	The training materials are not published. Guidance on international issues is published in the International Manual (INTM) <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual">https://www.gov.uk/hmrc-internal-manuals/international-manual</a> and the Double Tax Relief Manual (DT) <a href="https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief">https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief</a>

## 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?	See detailed explanation	There are 12 older treaties that do not have an Article 25 and 3 without Article 9(2) equivalent.  The statement of practice and guidance were updated in 2018.	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?	No	-	<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	<a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423030</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
			claim, subject to time limits.	
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 covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
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	As question 11.	-
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>



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

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p style="text-align: center;"><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></p>
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	<p>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></p> <p>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></p>
15.	Are guidance on multilateral MAPs publicly available?	Yes	UK has entered into multilateral MAP discussions and follows OECD guidelines.	<p>INTM423040  <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423040</a></p>
16.	Are tax collection procedures suspended during the	Yes	Taxpayers have the ability to make informal requests for tax	INTM423070

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

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	period a MAP case is pending?		collection to be suspended.	<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	Transfer pricing statistics are published by the UK. The UK submits its statistics for all MAP cases to the OECD.	<a href="https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-to-2017-to-2018">https://www.gov.uk/government/publications/transfer-pricing-and-diverted-profits-tax-statistics-to-2017-to-2018</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	Penalties and interest are reduced in proportion to any adjustments made under MAP.	INTM423070 <a href="https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070">https://www.gov.uk/hmrc-internal-manuals/international-manual/intm423070</a>
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?  If not:	Yes	In addition, the UK is a signatory to the European arbitration convention.	<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
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	Paragraph 20 of SP1/11 confirms that the UK competent authority will admit cases that have been through the judicial process. Paragraph 21 explains how MAP interacts with the judicial process.	<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	As answer 24.	<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	See detailed explanation	Out of the 127 treaties signed by the UK there are 12 older treaties that do not have an Article 25 and 3 without Article	-

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

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	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)?		9(2) equivalent.	
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	Guidance INTM 423070 <a href="https://www.gov.uk/hmrc-internal-">https://www.gov.uk/hmrc-internal-</a>

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

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