



APA and MAP Country Guide 2019

[Connecting the dots of international tax controversy](#)

TRANSFER PRICING

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Par: Randall Fox

Welcome to the third edition of our APA & MAP Country Guide. The guide now lists 55 countries and informs taxpayers about the APA and MAP application procedures as they currently exist in those countries.

Since the publication of the first edition in 2017, there have been significant developments in the international tax and transfer pricing space at both global and country level. Multinationals continue to face increasing pressure to ensure that they are compliant with the tax and the transfer pricing rules in the jurisdictions in which they operate.

While the developments in relation to the implementation of APA and MAP have certainly been positive, multinationals are facing increasing uncertainty as a result of new and emerging tax rules, such as the UK's diverted profits tax, US tax reform, EU developments and the anticipated introduction of a digital services tax. These developments and the continued focus on multinationals by tax authorities are expected to result in an increase in cross-border tax controversy in the coming years. The importance of dispute resolution tools such as APAs and the MAP will most definitely increase as a result.

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AUTHORS



Randall Fox

Londres | T: +44 (0)20 7349 0296

randall.fox@dlapiper.com
