

Transfer Pricing Alert

September 2022

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New form regarding transfer pricing reporting (TPR) published

On 28 September 2022, the Ministry of Finance has published an interactive form for transfer pricing reporting with respect to corporate income tax (TPR-C).

The published form applies to transfer pricing information filed for the tax year beginning after December 31, 2020.

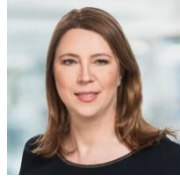
A corresponding form for transfer pricing reporting has been published with respect to personal income tax (TPR-P).

Below are the details of the introduced changes:

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| Transactions by micro/small entrepreneurs | <p>The possibility of indicating a limited range of information in the case of transactions by micro or small taxable persons has been added.</p> <p>This means that there is no need to add information on benchmarking or compliance analyses for 2021 to the form.</p> |
| Transactions covered by the safe harbour mechanism | <p>In the new form, taxpayers using the safe harbour mechanism (for loan transactions and low-value-added services) have the option to indicate that they do not need to prepare a benchmarking or compliance analysis by selecting “<i>Not applicable</i>” under “<i>Price verification method</i>”.</p> |
| Additional Information | <p>In addition, the limit of characters in the “<i>Additional information</i>” section has been increased to provide explanations for documented transactions.</p> |
| Deadline for submitting TPR information for 2021 | <p>As a reminder, we would like to point out that the deadlines for preparing and submitting TPR information are expiring respectively:</p> <ul style="list-style-type: none">■ on September 30, 2022 – for taxpayers whose original deadline (i.e., 9 months after the end of the tax year) would have expired in the period from January 1, 2022 to June 30, 2022,■ on December 31, 2022 – for taxpayers whose tax year corresponds to the calendar year, and■ in the case of other taxpayers for whom the original deadline (i.e., 9 months after the end of the fiscal year) would expire between July 1, 2022 and December 31, 2022, the final extended deadline should be reviewed on a case-by-case basis (the original deadline was extended by 3 months). |
| TPR for 2022 | <p>It is worth noting that the new form applies only to transfer pricing information for 2021, and the new forms for 2022, according to the Ministry of Finance, will be published after the pending changes to the transfer pricing tax legislation come into force.</p> |

This document has been prepared for information purposes only and covers general nature. Before taking any action based on the above information, we recommend that you obtain a valid opinion of TPA experts.

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