



シンガポール移転価格ニュース

IRAS が移転価格ガイドライン（第 6 版）を公表

Singapore Transfer Pricing News

IRAS announced Transfer Pricing Guidelines (Sixth Edition)

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(English follows)

在シンガポール 日系企業の皆様

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平素は格別のお引き立てを受け賜り、厚くお礼申し上げます。

2021年8月10日、シンガポール内国歳入庁（IRAS）は、移転価格ガイドライン（第6版）（原題：Transfer Pricing Guidelines (Sixth Edition)）を公表しました。（原文は[こちら](#)）

本ガイドラインの改正には、ベリレーシオ、移転価格調査、移転価格文書化、相互協議における裁定規定、金融取引、費用分担契約などシンガポール移転価格税制上、重要な論点が含まれています。

今後、デロイトシンガポールにおいては当該ガイダンスの概要をお伝えするためニュースレターの発行、及びウェビナー（日本語/英語）の開催を企画していますが、詳細については追ってご案内させていただきます。

ご不明の点などありましたら、下記連絡先までご連絡下さい。

Dear all Japanese companies based on Singapore,

We hope that you are staying safe and well during these challenging times.

We would like to give you an update on the release of the 6th Edition of the Singapore Transfer Pricing Guidelines on 10 August 2021. (Click [here](#) for the original Guidelines)

The revised Guidelines provide clarifications on important areas regarding the TP compliance of Singapore taxpayers. The key clarifications / updates relate to Berry Ratio, TP audit, contents of Singapore TP documentation, arbitration, financing transactions, cost contribution arrangements, etc.

We will circulate our newsletter as well as hold webinars (in both English and Japanese) on this revised Guidelines very soon.

In the meantime, please feel free let us know if you have any comments or questions arising from the Guidelines.

連絡先

上記またはその他の詳細については、以下に記載されている連絡先またはシンガポールのタックス・リーガルチームのメンバーまでお問い合わせください。

五十嵐 潤 (Jun Igarashi)
SEA 日系企業移転価格統括 パートナー
+65 9244 3909
juigarashi@deloitte.com

奥村 光輝 (Mitsuteru Okumura)
移転価格 ディレクター
+65 6800 3993
mokumura@deloitte.com

椿 拓也 (Takuya Tsubaki)
移転価格 マネージャー
+65 6216 3299
tatsubaki@deloitte.com

Deloitte Singapore Japanese Services Group Tax ウェブサイトに過去の移転価格・税務セミナー・ニュースレターを載せております。詳細はこちらをご確認ください。

<https://www2.deloitte.com/sg/en/pages/tax/articles/japanese-services-group-tax.html>

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