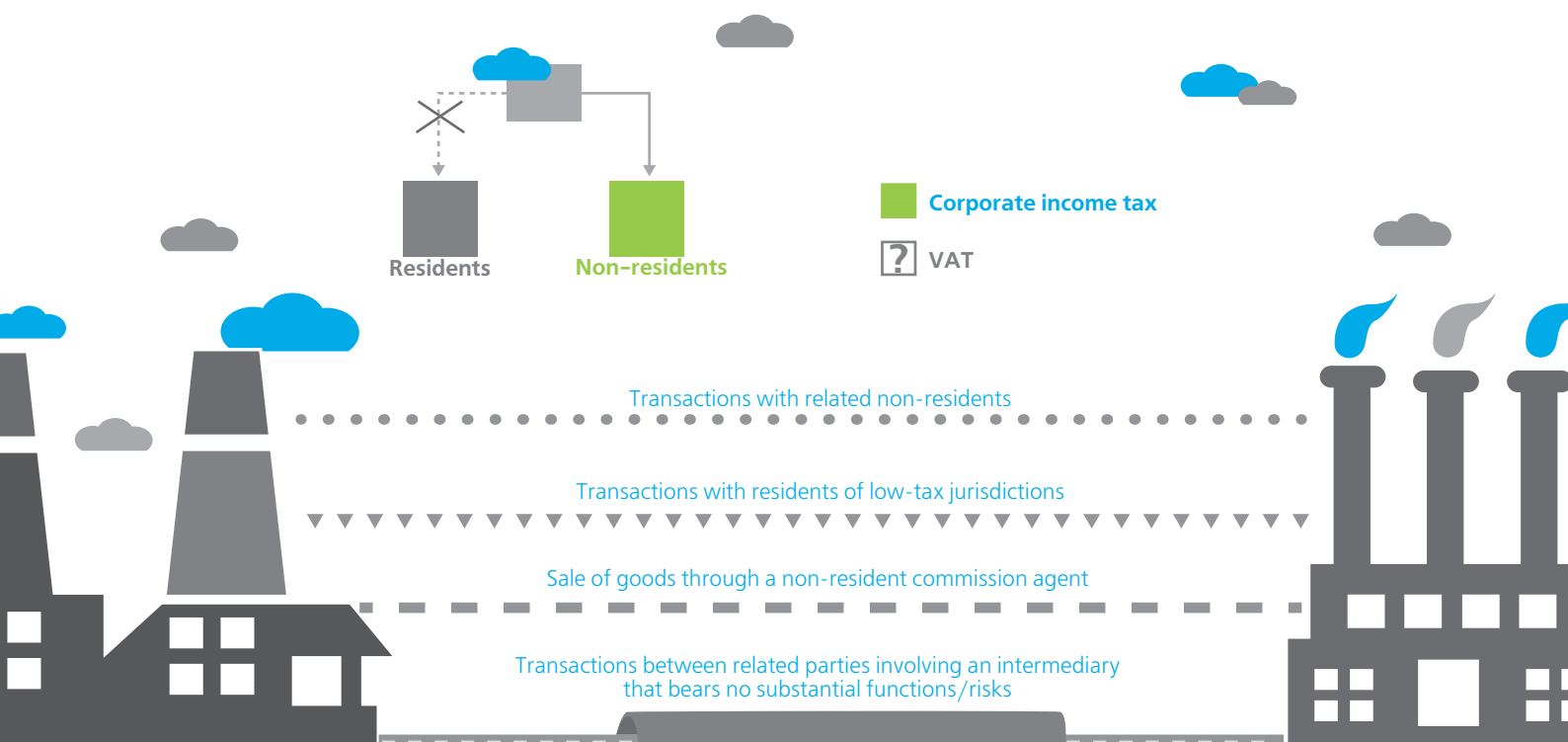
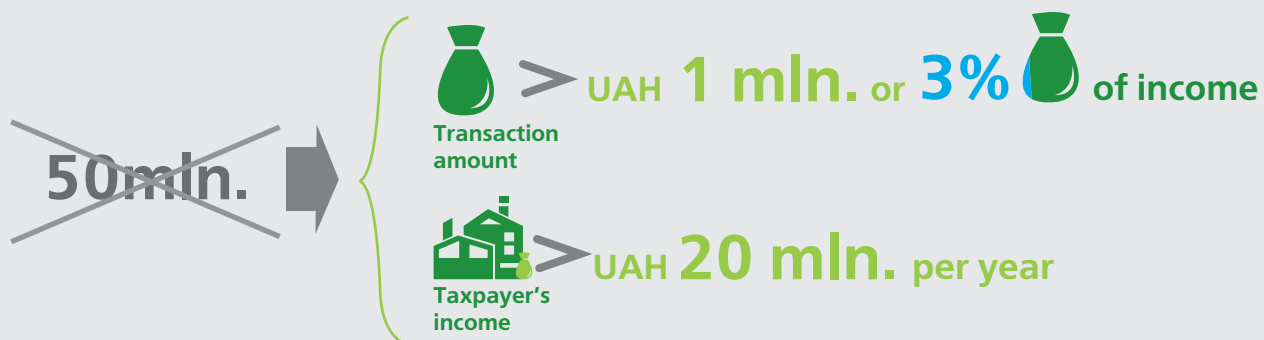


Key Changes in Transfer pricing Regulations

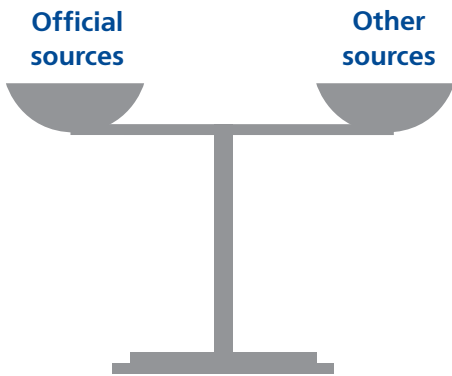
Changes in the list of controlled transactions



Reduction in the threshold for determination of controlled transactions

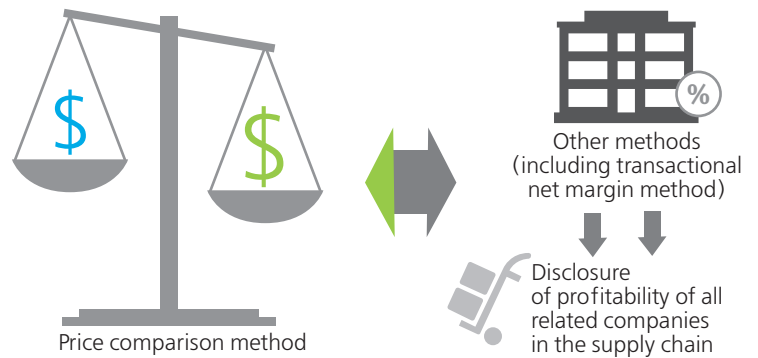


No more priority for official sources of information



Priority is given to the information source that provides the most comprehensive information for comparison.

Modifications to Para.21 of the Transitional Provisions



New provisions apply for an unlimited time

Fines and penalties considerably increased

Failure to submit the report

100 min wages

Failure to include transactions in the TP report

5% Transaction amount

Failure to submit the TP documentation

3% Transaction but amount

≤ 200 min wages

Transfer pricing audit period extended



+18 months +12 months

Transfer pricing adjustments – to the median

