

# TaxNewsFlash - Transfer Pricing

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- ▶ 12/24/2014 India - First bilateral APA with Japan
- ▶ 12/23/2014 Australia - Final guidance on transfer pricing documentation, recordkeeping
- ▶ 12/23/2014 OECD - Impressions concerning proposed Transfer Pricing Guidelines revisions
- ▶ 12/22/2014 OECD - Initial impressions of MAP-related draft (BEPS Action 14)
- ▶ 12/22/2014 Luxembourg - Advance tax rulings, transfer pricing rules are codified
- ▶ 12/22/2014 Czech Republic - Tax authorities focus on transfer pricing
- ▶ 12/19/2014 OECD - Initial impressions of discussion draft (BEPS Action 10)
- ▶ 12/19/2014 OECD - Initial impressions of discussion draft (BEPS Action 4)
- ▶ 12/19/2014 OECD - Transfer pricing (BEPS Actions 8, 9 and 10)
- ▶ 12/18/2014 OECD - Profit splits, global value chains (BEPS Action 10)
- ▶ 12/18/2014 OECD - Discussion draft on dispute resolution (BEPS Action 14)
- ▶ 12/17/2014 EU - Tax rulings investigation expanded to all EU countries
- ▶ 12/17/2014 Australia - Transfer pricing recordkeeping, final guidance
- ▶ 12/16/2014 OECD - Transfer pricing-related discussion drafts (BEPS Action 10)
- ▶ 12/10/2014 Luxembourg - Proposal to codify transfer pricing practice, advance rulings
- ▶ 12/10/2014 India - No transfer pricing adjustment for share valuation
- ▶ 11/28/2014 Australia - Year-end planning for transfer pricing
- ▶ 11/28/2014 France - Enhanced penalty proposed for transfer pricing documentation noncompliance
- ▶ 11/28/2014 Nigeria - Transfer pricing forms, non-resident company tax returns
- ▶ 11/25/2014 OECD - MAP statistics, cases resolved in 2013
- ▶ 11/19/2014 India - Taxpayer's use of RPM for distribution activities upheld
- ▶ 11/19/2014 Argentina - Focus on foreign trade transactions involving related parties
- ▶ 11/17/2014 Czech Republic - Burden-of-proof relating to investment incentives, transfer prices
- ▶ 11/14/2014 Netherlands - EC decision to investigate transfer pricing arrangements
- ▶ 11/13/2014 Australia - Considerations of ATO's policy on transfer pricing reconstruction
- ▶ 11/12/2014 Australia - Transfer pricing reconstruction not limited to "exceptional" circumstances
- ▶ 11/10/2014 India - Japanese trading entity's use of Berry ratio allowed
- ▶ 11/10/2014 OECD - Transfer pricing and BEPS Action 10 discussion draft
- ▶ 11/3/2014 OECD - Low value-adding intra-group services (BEPS Action 10)
- ▶ 10/31/2014 OECD - Prevent avoidance of PE status (BEPS Action 7)
- ▶ 10/28/2014 OECD - Comments concerning transfer pricing comparability data, developing countries
- ▶ 10/28/2014 India - Royalty is arm's length, since approved by RBI
- ▶ 10/24/2014 OECD - Tax administrators to support BEPS, financial information exchanges
- ▶ 10/22/2014 Slovakia - Guidelines for content of transfer pricing documentation
- ▶ 10/22/2014 Czech Republic - Transfer pricing questionnaires
- ▶ 10/17/2014 India - "High margin companies" rejected as comparables
- ▶ 10/17/2014 Luxembourg - Explicit reference to arm's length standard, documentation rules
- ▶ 10/15/2014 Nigeria - Preparing for transfer pricing audit

- ▶ 10/7/2014 OECD - Comments published on BEPS Action 11
- ▶ 10/7/2014 EU - State-aid investigation by EC; Luxembourg's transfer pricing ruling
- ▶ 9/30/2014 EU - State-aid investigations; transfer pricing arrangements in Ireland, Luxembourg
- ▶ 9/26/2014 Australia - Increased transfer pricing focus on intangible transactions
- ▶ 9/25/2014 India - Interest-free loan to foreign subsidiary, transfer pricing implications
- ▶ 9/25/2014 Nigeria - Interest on arm's length intercompany loans held deductible
- ▶ 9/18/2014 OECD - Transfer pricing documentation, country-by-country reporting (BEPS Action 13)
- ▶ 9/18/2014 OECD - Transfer pricing recommendations for intangibles (BEPS Action 8)
- ▶ 9/17/2014 France - Final version of information return for transfer pricing
- ▶ 9/16/2014 OECD - First seven BEPS-related instruments, reports are presented
- ▶ 9/15/2014 India - Commissioner's authority once arm's length price is accepted
- ▶ 9/15/2014 China - Self-adjustment program for voluntary upward adjustments
- ▶ 9/9/2014 Slovakia - Legislative proposals on transfer pricing, thin capitalisation
- ▶ 9/9/2014 United States - Form of PCT payment in cost-sharing arrangements
- ▶ 9/8/2014 OECD - First BEPS deliverables to be presented 16 September
- ▶ 9/4/2014 Singapore - Consultation on transfer pricing documentation reflecting BEPS proposals
- ▶ 8/28/2014 Australia - Corporate officers must attest to arm's length transactions
- ▶ 8/25/2014 China - Tax authorities focus on related-party service fees, royalties
- ▶ 8/19/2014 India - Arm's length price based on exports' FOB value
- ▶ 8/12/2014 India - Comparables rejected in information technology-enable service cases
- ▶ 8/5/2014 South Africa - Legislative proposals to revise "secondary adjustment" treatment
- ▶ 7/29/2014 Australia - Reduced safe harbour for related-party debt (thin capitalisation)
- ▶ 7/28/2014 Canada - APA program statistics for 2013-2014
- ▶ 7/28/2014 United States - CSA allocations to shared intangible development costs
- ▶ 7/24/2014 Nigeria - Taxation of non-resident companies, transfer pricing implications
- ▶ 7/24/2014 Mexico - Considerations for maquiladoras prior to APA negotiations
- ▶ 7/24/2014 India - Determining "selling price" for Resale Price Method
- ▶ 7/24/2014 Uruguay - Transfer pricing implications for branch's financial operations
- ▶ 7/18/2014 Australia - Update on contemporaneous transfer pricing documentation guidelines
- ▶ 7/18/2014 India - Transfer pricing referral is time-barred
- ▶ 7/14/2014 Czech Republic - New BEPS-inspired statement for related-party transactions
- ▶ 7/10/2014 India - Budget 2014 aligns transfer pricing to international standards
- ▶ 7/7/2014 OECD - Transfer pricing under BEPS initiative
- ▶ 7/7/2014 United States - High-level IRS transfer pricing officials resign
- ▶ 7/3/2014 Botswana - Transfer pricing environment
- ▶ 7/2/2014 Germany - Transfer pricing terms defined in BMF guidance
- ▶ 6/30/2014 Ireland - Transfer pricing FAQs
- ▶ 6/27/2014 Canada - MAP program report for 2013-2014
- ▶ 6/26/2014 Netherlands - Exchange of APA information with foreign tax authorities
- ▶ 6/24/2014 Greece - Transfer pricing documentation file, summary information sheet guidelines
- ▶ 6/20/2014 Malaysia - Tax authority issues transfer pricing awareness survey
- ▶ 6/16/2014 Slovakia - Thin capitalization rules for related-party debt being considered
- ▶ 6/16/2014 Angola - Transfer pricing reports; due in 2014 or 2015?
- ▶ 6/12/2014 Panama - Transfer pricing declaration form due by 30 June
- ▶ 6/11/2014 India - No adjustment given taxpayer's minimal risks, limited functions
- ▶ 6/11/2014 EU - Transfer pricing arrangements investigated in Ireland, Netherlands, Luxembourg
- ▶ 6/9/2014 Chile - Transfer pricing declaration is due end of June
- ▶ 6/5/2014 India - Amended return, missing transfer pricing documentation held valid
- ▶ 6/5/2014 France - Public consultation opens on transfer pricing reporting requirements
- ▶ 6/5/2014 Albania - Transfer pricing rules, procedures are enacted
- ▶ 6/4/2014 India - Benchmarking for cost-to-cost reimbursement transactions, arm's length perspective
- ▶ 6/4/2014 EU - New transfer pricing guidelines adopted by European Commission
- ▶ 6/4/2014 Canada - New guidance concerning contemporaneous documentation

- ▶ 5/29/2014 United States - Competent Authority statistics for 2013
- ▶ 5/28/2014 New Zealand - Australian transfer pricing standards affect trans-Tasman transactions
- ▶ 5/28/2014 EU - Report, recommendations on taxation of digital economy
- ▶ 5/28/2014 India - Amended return filed in anticipating transfer pricing adjustment
- ▶ 5/21/2014 Czech Republic - Reporting requirements for cash pooling transactions
- ▶ 5/14/2014 Australia - Draft rulings on transfer pricing reconstruction authority, documentation
- ▶ 5/9/2014 OECD - Public consultation on transfer pricing documentation, country-by-country reporting
- ▶ 5/6/2014 Malaysia - Transfer pricing documentation required for 2014 tax return
- ▶ 4/29/2014 Mexico - Transfer pricing implications of pro-rata expense decision
- ▶ 4/29/2014 India - Taxpayer's use of residual PSM allowed over TNMM
- ▶ 4/17/2014 Australia - Draft rulings on transfer pricing reconstruction, documentation requirements
- ▶ 4/16/2014 France - Draft guidelines for interest deductions on related-party loans
- ▶ 4/16/2014 OECD - Comments on transfer pricing comparability data, developing countries
- ▶ 4/15/2014 Canada - Intersection of BEPS and possible transfer pricing changes
- ▶ 4/15/2014 OECD - Transfer pricing documentation, country-by-country reporting consultation (19 May)
- ▶ 4/8/2014 Poland - Draft legislative changes to APA program
- ▶ 4/4/2014 Slovakia - Transfer pricing methodology guidance
- ▶ 4/2/2014 OECD - Update on transfer pricing documentation, country-by-country reporting
- ▶ 4/2/2014 India - Statistics from first year of APA program
- ▶ 4/2/2014 Asia Pacific - Reports of transfer pricing developments, trends
- ▶ 4/1/2014 Angola - New transfer pricing regime includes documentation, reporting requirements
- ▶ 4/1/2014 China - Value chain management of pharmaceutical, medical device companies
- ▶ 3/28/2014 Australia - Additional impact of country-by-country reporting
- ▶ 3/28/2014 Portugal - Transfer pricing law changes allow more unilateral APAs
- ▶ 3/27/2014 United States - APA statistics for 2013
- ▶ 3/19/2014 Netherlands - Dutch taxpayer liable for Swiss captive subsidiary's profits
- ▶ 3/19/2014 India - No adjustments for corporate guarantee, alleged notional interest
- ▶ 3/18/2014 Poland - Transfer pricing and business restructurings involving related entities
- ▶ 3/14/2014 OECD - BEPS webcast to address transfer pricing documentation
- ▶ 3/14/2014 Australia - Steps to prepare for new transfer pricing regime
- ▶ 3/14/2014 Australia - Proposals to simplify arm's length-debt test (thin capitalization)
- ▶ 3/12/2014 OECD - Transfer pricing comparability data and developing countries
- ▶ 3/11/2014 Nigeria - Companies requested to submit group's transfer pricing documentation
- ▶ 3/11/2014 Bulgaria - Related-party transactions to be reported on tax return
- ▶ 2/28/2014 India - Reimbursed advertising expenses were at arm's length
- ▶ 2/28/2014 Indonesia - FAQs on transfer pricing
- ▶ 2/28/2014 South Africa - Transfer pricing, cross-border proposals in 2014 budget
- ▶ 2/20/2014 OECD - Revised timeline for BEPS discussion drafts, public consultations
- ▶ 2/20/2014 France - New program jointly responsible for APAs, MAPs
- ▶ 2/19/2014 Serbia - Prescribed interest rates for related-party financing
- ▶ 2/18/2014 Nigeria - Potential risks in transfer pricing regulations "safe harbor"
- ▶ 2/18/2014 India - Most appropriate method for contract manufacturers (CPM)
- ▶ 2/16/2014 United States - IRS releases transfer pricing audit "roadmap"
- ▶ 2/14/2014 OECD - Questions presented by transfer pricing documentation, country-by-country reporting
- ▶ 2/14/2014 EU - Report on compensating adjustments
- ▶ 2/13/2014 Brazil - Ruling permits better alignment of transfer pricing policy
- ▶ 2/13/2014 Brazil - Tax authority revises position on cross-border reimbursement arrangements
- ▶ 2/11/2014 Serbia - Relief from documentation for certain "less important" transactions
- ▶ 2/10/2014 Australia - Effects of documentation, country-by-country reporting for Australian taxpayers

- ▶ 2/5/2014 Qatar - Transfer pricing manual offers detailed guidance, rules
- ▶ 2/4/2014 Iceland - Transfer pricing rules are enacted
- ▶ 2/3/2014 Australia - Evaluating cross-border intercompany loans
- ▶ 2/3/2014 Turkey - Overview of APA program
- ▶ 1/30/2014 OECD - BEPS-related transfer pricing documentation, country-by-country reporting draft guidance
- ▶ 1/28/2014 Panama - Penalties for non-compliance with transfer pricing report, study
- ▶ 1/21/2014 Canada - Arm's length discount in accounts receivable factoring arrangement
- ▶ 1/14/2014 India - Arm's length value cannot exceed total revenue
- ▶ 1/10/2014 Argentina - "White list" is published; transfer pricing implications
- ▶ 1/10/2014 Turkey - New reporting requirements for controlled transactions
- ▶ 1/8/2014 Malaysia - Framework for transfer pricing audits
- ▶ 1/6/2014 Vietnam - Procedures and rules for APA regime