

## TAX ALERT

**Restatement of EU Joint Transfer  
Pricing documents**

## **EU Joint Transfer Pricing Forum: Background information on CCAs published**

The European Commission has published a revised [document](#) by the EU Joint Transfer Pricing Forum (JTPF) on background information on cost contribution arrangements (CCAs), which was discussed at the meeting of the JTPF held on 8 June 2010.

## **EU Joint Transfer Pricing Forum: Background information on SMEs and related special transfer pricing rules published**

The European Commission has published a revised [document](#) by the EU Joint Transfer Pricing Forum (JTPF) on background information on small and medium-sized enterprises (SME), which was discussed at the meeting of the JTPF held on 8 June 2010. The document includes information on:

- SME definitions applied in different EU Member States;
- specific measures designed for SMEs relating to transfer pricing; and
- how the Member States have sought to differentiate between the documentation requirements of SMEs and multinational enterprises (MNEs).

## **Code of Conduct on transfer pricing documentation – Answers to questionnaire on implementation published**

The Joint Transfer Pricing Forum (JTPF) has published a [document](#) of the answers of the EU Member States to a questionnaire on the implementation of the Code of Conduct on the EU Transfer Pricing Documentation (EUTPD), as discussed at its meeting on 8 June 2010. The main conclusions are summarized below.

### **Implementation**

- Cyprus, France, Lithuania, Malta and Portugal are still considering implementation measures.
- Greece has taken implementation measures which will apply from 2011.

### **National practice**

- 16 Member States have introduced specific transfer pricing (TP) documentation rules.
- 17 Member States regard their national practice as fully or partially in line with the EUTPD.

### **Improving standards of documentation**

- The need for a common definition of associated companies.
- Parent companies' unwillingness to assist their subsidiaries in the preparation of the documentation.

### Documentation requirements

- 15 Member States indicated that they do not apply TP documentation-related penalties.

### Suggestions to improve adoption, functioning and efficiency of EUTPD (suggested by)

- Enhance communication with the taxpayers (Czech Republic).
- Encourage an harmonized approach (Czech Republic).
- Adopt administrative instructions (Belgium).
- Encourage multinational enterprises (MNEs) to inform tax administrations on how transfer pricing documentation is applied (Germany).
- Visit MNEs to inform them about the EUTPD (Slovenia)
- Develop an electronic form of EUTPD (Estonia).
- Encourage Exchange of Information (Estonia).
- Keep the EUTPD optional (Austria and Netherlands).

Should you have any questions regarding information above or be interested in a Mazars presentation of tax advisory services and other services, please contact our specialists:

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