



New Transfer-pricing Documentation Requirements

Your Contact

Background

The EU AbgÄG 2016 and the VPDG (“Transfer-pricing Documentation Law”) implement stricter rules regarding the documentation requirements in respect to transfer prices in Austria.

Master File und Local File

Every business with sales exceeding EUR 50 Mio. has to prepare a Master File and a Local File.

Country-by-Country Report

Moreover, every multinational group with sales exceeding EUR 750 Mio. Has to prepare a Country by Country Report

Analysis

The split in Master File, Local File und Country-by-Country Report follows BEPS Action 13. The specific content of these files is regulated in a separate ordonnance (VPDG-DV).

Conclusion

When preparing the reports, one should check the transfer pricing rules applied and if necessary adapt the transfer pricing system.

Especially if you are obliged to prepare a Country by Country Report it should be checked whether this would reveal existing tax risks.

To-Do's

The new documentation rules are applicable for all business years beginning on the first of January 2016 or later.



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Wir beraten Sie gerne!