

# Malta

## Transfer Pricing Country Profile<sup>1</sup>

October 2025

		SUMMARY	REFERENCE
<b>The Arm's Length Principle</b>			
1	<b>Does your domestic transfer pricing framework<sup>2</sup> make reference to the arm's length principle?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Rule 4 of the <a href="#">Transfer Pricing Rules</a>
2	<b>Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Refer to <a href="#">the MTCA Guidelines</a>  A set of guidelines (hereinafter 'the MTCA Guidelines') have been issued in terms of Article 96(2) of the Income Tax Act. These are legally binding and are to be read in conjunction with the Transfer Pricing Rules.  Within the MTCA Guidelines, with respect to certain rules, reference is made to the OECD Transfer Pricing Guidelines.  Where it is not specifically stated, the OECD Transfer Pricing Guidelines are used as a reference, but they are not binding.

<sup>1</sup> Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

<sup>2</sup>For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

3	<p><b>Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Rule 2 of the Transfer Pricing Rules defines “associated enterprises”. These are defined as follows:</p> <p>(a) one (1) of the bodies of persons controls the other body of persons whether as a result of the fact that it holds, directly or indirectly, a participation of more than seventy-five per cent (75%) in the voting rights, or the ordinary capital, of the other body of persons or by virtue of any powers conferred by the articles of association or other document regulating the other body of persons; or</p> <p>(b) the same person or persons controls two (2) or more bodies of persons whether as a result of the fact that it holds, directly or indirectly, a participation of more than seventy-five per cent (75%) in the voting rights, or the ordinary capital, of the two (2) or more bodies of persons or by virtue of any powers conferred by the articles of association or other document regulating the two (2) or more bodies of persons:</p> <p>Provided that, for the purposes of paragraphs (a) and (b) of this definition, where such bodies of persons are constituent entities of a MNE group as defined in item 3 of Section I of Annex III of the Cooperation with Other Jurisdictions on Tax Matters Regulations the percentage interest in the voting rights or the ordinary capital referred to therein shall be fifty per cent (50%)</p>	Rule 2 of the <a href="#">Transfer Pricing Rules</a>
---	--	---	--

## Transfer Pricing Methods

4	<p><b>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</b></p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" data-bbox="669 1171 1529 1325"> <thead> <tr> <th>CUP</th><th>Resale Price</th><th>Cost Plus</th><th>TNMM</th><th>Profit Split</th><th>Other (If so, please describe)</th></tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </tbody> </table>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)	<input checked="" type="checkbox"/>	Refer to <a href="#">the MTCA Guidelines</a>					
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)									
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									

		<p>In the MTCA Guidelines that were issued, the preferred methodology to be applied for the purposes of the transfer pricing rules shall be those outlined in Chapter II of the OECD Transfer Pricing Guidelines.</p> <p>Other methods may be accepted in accordance with Paragraph 2.9 of the OECD Transfer Pricing Guidelines.</p>	
5	<b>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</b>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods</p> <p><input checked="" type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	
6	<b>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</b>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input checked="" type="checkbox"/> No</p>	<p>Malta's domestic legislation does not contain specific guidance on commodity transactions. For controlled transactions involving commodities, the guidance in the OECD Transfer Pricing Guidelines is expected to be followed.</p>
<b>Comparability Analysis</b>			
7	<b>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>In the absence of specific transfer pricing provisions, Malta refers to the OECD TPG.</p>

8	<b>Is there a preference in your jurisdiction for domestic comparables over foreign comparables?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9	<b>Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10	<b>Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Although the domestic legislation does not specifically mention an arm's length range, reference is made to the OECD TPG.
11	<b>Are comparability adjustments required under your domestic transfer pricing framework?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Although Malta's transfer pricing rules do not have specific provisions in this respect, they are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed.
<b>Intangible Property</b>			
12	<b>Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?</b>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	

		Although Malta's transfer pricing rules do not have specific provisions in this respect, they are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed.	
13	<b>Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Hard-to-Value Intangibles<sup>3</sup></b>			
14	<b>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?<sup>4</sup></b>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <ul style="list-style-type: none"> <li><input type="checkbox"/> Yes</li> <li><input type="checkbox"/> No (please provide further explanations below)</li> </ul> <input checked="" type="checkbox"/> No	
<b>Intra-group Services</b>			
23	<b>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</b>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <ul style="list-style-type: none"> <li><input type="checkbox"/> Yes</li> <li><input type="checkbox"/> No (please provide further explanations below)</li> </ul> <input checked="" type="checkbox"/> No	

<sup>3</sup> Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

<sup>4</sup> In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded “no” to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

		Although Malta's transfer pricing rules do not have specific provisions in this respect, they are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed.	
24	<b>Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?</b>	<p><input checked="" type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	
25	<b>Are there any other rules outside your transfer pricing framework for pricing intragroup services?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Article 14(4) - Article 14(4) of the Income Tax Act (Cap 123 of the Laws of Malta) refers to services carried out on or in relation to immovable property where such property is owned by a related person. Income derived from such services should be deemed to be separate chargeable income to the party performing the services. Deductions are allowed against such income; however, such deductions cannot exceed the total consideration received or receivable for the provision of such services.</p> <p>Article 26(h) - Article 26(h) of the Income Tax Act (Cap 123 of the Laws of Malta) refers to certain interest, discount or premium paid to a related person in relation to immovable property. Article 26(h)(iii) states that if the payor is a person related to the person not resident in Malta, who receives interest, discount, or premium, such deduction is disallowed for tax purposes. A related person for this paragraph is defined as follows:</p> <p>(a) that person and the person not resident in Malta are, directly or indirectly, controlled or beneficially owned by more than 10% by the same persons; or</p> <p>(b) that person owns, directly or indirectly, more than 10% of the ordinary share capital or voting rights of the person not resident in Malta</p>	

## Financial Transactions

26	<p><b>Does your domestic transfer pricing framework provide guidance specific to financial transactions?</b></p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG?</p> <p style="margin-left: 20px;"><input type="checkbox"/> Yes</p> <p style="margin-left: 20px;"><input type="checkbox"/> No (please provide further explanations below)</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> No</p> <p>Although Malta's transfer pricing rules do not have specific provisions in this respect, they are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed.</p>	
27	<p><b>Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>With effect from 1 January 2019, an interest limitation is applicable on exceeding borrowing costs and the deduction is limited to 30% of EBITDA or EUR 3 million, whichever is the higher.</p> <p>With effect from 1 January 2020, if a payment under a hybrid financial instrument results in a deduction without inclusion, Malta will deny the deduction of the payment if Malta is the payer jurisdiction. Where Malta is the payee jurisdiction, the payment will be included in the income in Malta if the deduction is not denied in the payer jurisdiction.</p>	<p>Rule 4 of the <a href="#">European Union Anti-Tax Avoidance Directives</a> Implementation</p> <p>Regulations relate to the interest limitation rules and Rule 9 relates to the hybrid mismatches.</p>

## Cost Contribution Arrangements

28	<p><b>Does your jurisdiction allow cost contribution arrangements?</b></p>	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG?</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Yes</p> <p style="margin-left: 20px;"><input type="checkbox"/> No (please provide further explanations below)</p> <p style="margin-left: 20px;"><input type="checkbox"/> No</p>	
----	--	--	--

		Although Malta's transfer pricing rules do not have specific provisions in this respect, they are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed.	
<b>Transfer Pricing Documentation</b>			
29	<b>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <p><input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</p> <p><input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG</p> <p><input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG</p> <p><input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return)</p> <p><input type="checkbox"/> Other (specify):</p>	
30	<b>Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)</b>	<p>The taxpayer would be required to disclose its transfer pricing documentation to the Malta Tax and Customs Administration (MTCA) only upon a specific request by the MTCA. However, the MTCA, in the interest of conducting an informed examination of the taxpayer's transfer pricing practices, retains the right to request further information and documentation on the arrangements under review. The taxpayer would be required to make its transfer pricing documentation available, upon request by the MTCA, within a reasonable timeframe.</p> <p>The documentation which is required to be held by taxpayers shall be in line with Chapter V of the OECD Transfer Pricing Guidelines.</p> <p>In relation to Country-by-Country Report ('CbCR'), The Cooperation with Other Jurisdictions on Tax Matters (S.L. 123.127) (The Regulations) require Maltese tax resident ultimate parent entities (UPEs) of multinational entity groups (MNEs) and certain constituent entities (CE), which has been appointed as the Surrogate Parent Entity (SPE) to file with the Commissioner for Tax and Customs (CfTC) a CbCR in respect of Reporting Fiscal Years starting from 1 January 2016.</p>	

		<p>The Regulations also appear to cater for the so-called ‘secondary mechanism’, whereby a CE which is tax resident in Malta, and which is not the UPE will be required to submit the CbCR itself subject to satisfying certain conditions. This secondary mechanism will apply as from periods beginning on or after 1 January 2017, unless the CE has been appointed as the SPE.</p> <p>The CbCR needs to be submitted by the reporting Maltese UPE, SPE or CE within 12 months from the last day of the fiscal year of the MNE Group.</p> <p>The CfTC shall, at prescribed intervals, automatically exchange information gathered from the CbCRs to any other jurisdiction in which one or more CE of the MNE group is either tax resident or by virtue of a permanent establishment created therein</p>	
31	<b>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
		<p>No specific penalties in relation to transfer pricing, but penalties are applicable in terms of general provisions.</p> <p>With respect to CbCR, certain penalties are contemplated when the reporting Maltese UPE, SPE or CE fail to comply with, inter alia, data collection, retention and reporting obligations in accordance with the obligations set out in the EU Administrative Cooperation Directive. Also, Article 52 of the Income Tax Management Act (Cap 372 of the Laws of Malta) includes general penalties.</p>	
32	<b>Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?</b>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	
		<p>The transfer pricing rules state that if one is in scope of such rules, documentation is required to be kept.</p>	
<b>Administrative Approaches to Avoiding and Resolving Disputes</b>			
33		<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p>	Rulings and APAs requests must be made in terms of Rules 11 and 12

<p><b>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</b></p>	<p><input type="checkbox"/> Enhanced engagement or cooperative compliance programmes  <input checked="" type="checkbox"/> Advance Pricing Agreements (APA)  <input checked="" type="checkbox"/> Unilateral APAs  <input checked="" type="checkbox"/> Bilateral APAs  <input checked="" type="checkbox"/> Multilateral APAs  <input type="checkbox"/> International Compliance Assurance Programme (ICAP)  <input checked="" type="checkbox"/> Mutual Agreement Procedures  <input type="checkbox"/> Other (<i>please specify</i>):</p>	<p><a href="#"><u>Malta's MAP Profile</u></a></p> <p>Following the introduction of the Transfer Pricing Rules, Malta has a formal APA programme.</p> <p>Malta has included the MAP article in its treaties, has adopted the EU Arbitration Convention and transposed the EU Dispute Resolution Mechanism Directive into its legislation. MAP guidance has also been published on the website of the Commissioner for Tax and Customs: <a href="https://mtca.gov.mt/docs/default-source/documents/news/2025/map-guidelines.pdf?sfvrsn=3c6fd6f4_3">https://mtca.gov.mt/docs/default-source/documents/news/2025/map-guidelines.pdf?sfvrsn=3c6fd6f4_3</a></p> <p>For further information, please refer to Malta's MAP Profile</p>
--	--	---

### Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities

<p><b>34 Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?</b></p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No  <input checked="" type="checkbox"/> Other (please elaborate)</p>	
	<p>It is under consideration.</p>	
<p><b>35 If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?</b></p>	<p><input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour)  <input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and</p>	

		<p>streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule)</p> <p><input checked="" type="checkbox"/> N/A</p>	
36	<b>If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?</b>	<p><input type="checkbox"/> 20%</p> <p><input type="checkbox"/> 30%</p> <p><input type="checkbox"/> Other (please specify)</p> <p><input checked="" type="checkbox"/> N/A</p>	
37	<b>Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
38	<b>If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?</b>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> N/A</p>	

## Safe Harbours and Other Simplification Measures

39	<p><b>Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?</b></p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
----	--	--	--

## Other Legislative Aspects or Administrative Procedures

40	<p><b>Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?</b></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. A person who has delivered a return of income may at any time make deductions (corrections) or additions to that return as he may consider appropriate (self-assessment) by furnishing a further return; however</li> <li>2. The Commissioner for Tax &amp; Customs may give notice in writing to any person informing him that an enquiry will be conducted into that person's tax declarations and liabilities in respect of such years of assessment as shall be indicated in the said notice</li> </ol>
41	<p><b>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</b></p>	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No	
42		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

	<p><b>Does your domestic transfer pricing framework provide for secondary adjustments?</b></p>	<p>Malta's transfer pricing rules do not have specific provisions in this respect. They are construed by reference to the OECD TPG. Therefore, it is expected that the relevant provisions are to be followed. Depending on the facts and circumstances of the case, when such secondary adjustments are proposed by the other jurisdiction, Malta is amenable to consider and discuss such adjustments in the context of a MAP.</p>	
<b>Attribution of Profits to Permanent Establishments</b>			
43	<p><b>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</b></p>	<p><input checked="" type="checkbox"/> Article 7 as it read before 2010.</p> <p><input checked="" type="checkbox"/> If so, please indicate in how many treaties: 80 out of 81 of Malta's DTAs (including signed but not in force). Please find the link below;</p> <p><input checked="" type="checkbox"/> Article 7 as it reads after 2010.</p> <p><input checked="" type="checkbox"/> If so, please indicate in how many treaties: In 1 out of 81 of Malta's DTAs (including signed but not in force).</p> <p><input type="checkbox"/> Other (please provide additional details)</p>	<p><a href="#">Double Taxation Conventions (gov.mt)</a></p>
44	<p><b>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</b></p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)</p> <p>The policy of Malta is to attempt to include the AOA in all (new) treaty negotiations. Malta sees the AOA as informative for cases where the tax treaty contains the pre-2010 version of Art 7. Therefore, Malta would consider the application of the AOA in practice but would respect earlier guidance on any areas where Article 7 (in its pre-2010 version included within the actual DTA) conflicts with the AOA.</p>	

45	<p><b>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</b></p>	<p><input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)</p> <p><input checked="" type="checkbox"/> No</p>	
----	---	--	--

### Other Relevant Information

46	<p><b>Other legislative aspects or administrative procedures regarding transfer pricing</b></p>	<p>Transfer Pricing Rules have been enacted with an effective date as from 1 January 2024.</p>	<p><a href="#">Transfer Pricing Rules</a></p>
47	<p><b>Other relevant information (e.g. whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)</b></p>	<p>N/A</p>	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>